



LAGUNITAS SCHOOL DISTRICT
SAN GERONIMO, CALIFORNIA

REGULAR MEETING OF THE GOVERNING BOARD

NOTE: Board of Trustees will meet via Zoom video conference.
Open Session will be called to order at 11:00 a.m.

Join Zoom Meeting: <https://us02web.zoom.us/j/88989406343?pwd=d0FRR09lcnRoMIZYNTY5akxjRU9FZz09>

Meeting ID: 889 8940 6343 **Password:** 9rXCLq

THURSDAY, JUNE 4, 2020

Open Session: 11:00 a.m.

Steve Rebscher, President
James Sanders, Clerk
Richard Sloan
Denise Bohman
Amos Klausner

John Carroll, Superintendent
Laura Shain, Principal
Jeff Lippstreu, Chief Business Official

- 11:00 a.m. **1. CALL MEETING TO ORDER:** Denise Bohman, Chair
- 2. PUBLIC COMMENTS:** This is an opportunity for the public to address the Trustees on matters related to school business that are not on the agenda. No discussion, deliberation, or action can be taken by the Trustees unless the matter is placed on a subsequent agenda. The Chair may limit each presenter to a specific time.
- 3. APPROVAL OF OPEN SESSION AGENDA:** Board Members will review and approve the Open Session Agenda.
- 4. REPORTS**
- A. BOARD MEMBER REPORTS**
 - B. ADMINISTRATIVE REPORTS**
 - 1. John Carroll, Superintendent
 - 2. Laura Shain, Principal
 - 3. Jeff Lippstreu, Chief Business Official
- 5. PUBLIC HEARING:**
- 2020-2021 LAGUNITAS SCHOOL DISTRICT BUDGET:** The Chair will open a public hearing to receive comments from the public relevant to the proposed 2020-2021 Lagunitas School District Budget.*
- 2020-2021 LAGUNITAS SCHOOL DISTRICT RESERVE LEVELS:** The Chair will open a public hearing to receive comments from the public relevant to the proposed 2020-2021 Lagunitas School District Reserves (supplemental 3% Reserve for Economic Uncertainty due to Basic Aid status).*
- 6. CORRESPONDENCE / INFORMATION ITEMS**
- A. Enrollment Update:** June, 2020 and Projected Enrollment for 2020-2021

7. ITEMS FOR DISCUSSION:

- A. PRESENTATION OF THE LAGUNITAS SCHOOL DISTRICT BUDGET FOR THE 2020-2021 SCHOOL YEAR:** Jeff Lippstreu, CBO, will present the 2020-2021 Lagunitas School District Budget for discussion.
- B. EXCESS OF MINIMUM RESERVE REQUIREMENTS:** Jeff Lippstreu, CBO, will present information of balances that are in excess of the Minimum Reserve Requirements, a 3% reserve for Economic Uncertainty due to Basic Aid status, as well as reserves for special education and pension costs.
- C. SCHOOL RE-OPENING TASK FORCE:** John Carroll, Superintendent will present information on the development of a School Re-opening Task Force.

8. CONSENT AGENDA:

Consent Agenda: All items are approved by a single action. Any member of the Board may remove an item from the consent agenda for separate discussion

- A. Minutes – Regular Meeting, May 20, 2020
- B. May 2020 Warrants
- C. Interdistrict Transfer #2, 2020-2021 SY

DISCUSSION / ACTION ITEMS:

- A. ITEMS REMOVED FROM THE CONSENT AGENDA:** Items removed from the Consent Agenda above may be discussed and acted upon individually.
- B. RESOLUTION #2021-03 REGARDING THE EDUCATION PROTECTION ACCOUNT:** The recommendation is for Board Members to approve this resolution which will inform the public on the use of Proposition 30 Funds in the District for the 2020-21 school year.
- C. RESOLUTION #2021-04 REGARDING 2020-21 TAX ANTICIPATION NOTE (TAN):** The recommendation is for Board Members to approve the establishment of a TAN with the County of Marin for the 2020-21 fiscal year.
- D. COVID-19 OPERATIONS WRITTEN REPORT FOR LAGUNITAS SCHOOL DISTRICT.** Due to the impact of the response to COVID-19, the state has postponed the deadline for Local Control and Accountability Plans (LCAP) to December 2020. In lieu of having an LCAP to present, the state is requiring school districts to present the attached response to COVID-19 document. The document outlines the steps Lagunitas School District took in order to continue providing students a quality education, nutritional support and social-emotional services during the time of distance learning. The recommendation is that Board Members approve this report.

HUMAN RESOURCES / ACTION ITEMS: No items.

AGENDA PLANNING:

ADJOURN: The next regular meeting of the Board of Trustees of the Lagunitas School District is scheduled for Thursday, June 25, 2020 at 6:30 p.m.

Accessibility Accommodations

The Lagunitas School District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact Liz Wickersham at 415-488-4118 x 201. All efforts will be made for reasonable accommodations in accordance with applicable law.

Public Records

In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning the open session agenda will be made available upon request. Such records distributed less than 72 hours prior to regular meeting are available for inspection at the Lagunitas School District Office located at 1 Lagunitas School Road.

LAGUNITAS DISTRICT WEB SITE: <http://www.lagunitas.org>

2019-20 Enrollment

June 2020

| | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|-----------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| OPEN | 2 | 11 | 6 | 13 | 15 | 27 | 10 | 1 | 0 | 0 | 85 |
| Interdistrict | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| MONTESSORI | 3 | 8 | 8 | 7 | 11 | 9 | 11 | 0 | 0 | 0 | 57 |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| MIDDLE SCHOOL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 39 | 28 | 96 |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| Total Students | 5 | 19 | 14 | 20 | 26 | 36 | 21 | 30 | 39 | 28 | 238 |
| Total Interdistrict | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 1 | 0 | 0 | 4 |

2020-21 Projected Enrollment

| | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| OPEN | | 2 | 10 | 6 | 13 | 14 | 27 | 0 | | | 79 |
| 20-21 Enrollments | 2 | 5 | 0 | 0 | 0 | 0 | 0 | | | | |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 2 |
| MONTESSORI | | 3 | 8 | 8 | 6 | 12 | 9 | | | | 60 |
| 20-21 Enrollments | 1 | 11 | 1 | 0 | 0 | 0 | 1 | | | | |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 0 | 1 | | | | 1 |
| MIDDLE SCHOOL | | | | | | | | 21 | 30 | 39 | 92 |
| 20-21 Enrollments | | | | | | | | 1 | 0 | 1 | |
| Interdistrict | | | | | | | | 0 | 1 | 0 | 1 |
| Total Students | 3 | 21 | 19 | 14 | 19 | 26 | 37 | 22 | 30 | 40 | 231 |
| Total Interdistrict | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 1 | 0 | 4 |
| Pending/Not Registered | 1 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 6 |

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 6/1/2020
Re: 2020-21 Proposed Budget Public Hearing

BACKGROUND:

A Public Hearing will be held for the community and Board to hear and review the Elementary District proposed Budget for the 2020-21 fiscal year. Included will be an update of 2019-20 financial data incorporated into the proposed budget.

Pursuant to California Ed Code 42127, the governing board of each school district is required to adopt its annual budget on or before July 1 of each year. The Board is asked to review and discuss the proposed budget for 2020-21.

CURRENT CONSIDERATIONS:

This not an action item. A narrative that describes key assumptions and known elements is attached. The final budget will be presented to the Board for approval at the June 25, 2020 Board meeting. The fiscal impact is detailed in the attached documents.

The purpose of the hearing is for public feedback on the proposed budget, which is posted on the Lagunitas School District website and available for review at the Lagunitas School Office from June 1 through June 4 during business hours (9-4???) . The proposed budget is based on the assumptions included in the Governor's May Revise, School Services of California Dartboard, and Marin County Office of Education Common Message.

ATTACHMENTS:

Narrative
General Fund & Other Funds
Supplemental Forms
Criteria & Standards Review
Technical Review Checks
MCOE Common Message
School Services Dartboard
PUBLIC HEARING CLOSE

**Lagunitas School District
2020-2021
Proposed Budget
Report**



Presented to the Board of Trustees for Approval

**Public Hearing – June 4, 2020
Adoption – June 25, 2020**

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- Cash Flow Schedule
- Budget Certification
- Workers' Compensation Certification
- Minimum Classroom Compensation Formulas
- ESSA Maintenance of Effort
- Indirect Cost Worksheet
- Lottery Report
- Multi-Year Project General Fund
- Inter-Fund Activities Summary
- Criteria & Standards Review
- State Software Technical Review

Lagunitas School District
2020-21 Proposed Budget Report
Multi-Year Projections
Public Hearing – June 4, 2020
Adoption – June 25, 2020

Local School districts are required to adopt a budget prior to July 1 of each year in order to authorize the annual expenditure of funds. The proposed budget is a fiscal preparation and assessment of revenues and expenditures that occurs in advance of the State of California enacting its annual budget. This timeline requires districts to approve budgets prior to State enactment, and in advance of actual adopted revenue and expenditure detail publication and distribution. In the event material revisions are required, a revised budget will be presented to the Board within 45 days of the enacted State budget.

To develop accurate budgets within this process, Districts rely upon analysis and guidance from California Association of School Board Officials (CASBO), Marin County Office of Education (MCOE), County of Marin Department of Finance, and School Services of California (SSC). The proposed budget also contains financial summaries, multi-year projections, and detailed state financial reports relating to the projected financial activity of the Lagunitas School District for 2020-21 through 2022-23.

Governor's May Revise State Budget Proposal

On May 14, Governor Newsom released his revised budget proposal for 2020-21. As a result of the worldwide coronavirus pandemic and subsequent financial crisis, State revenues are anticipated to decline by \$41 billion. Another \$14 billion is anticipated to be expended to address health related issues, for a total of \$54 billion - an overall reduction of 24%.

As a result, the Governor proposed a combination of actions to balance the state budget, including:

- Cancel \$6.1 Billion in spending increases & program expansions
- Use \$16.2 from the Budget Stabilization Account, or Rainy Day Fund, over 3 fiscal years
- Utilize \$8.1 billion from the Federal CARES Act
- Redirect \$2.4 Billion of extraordinary payments to STRS and PERS
- Borrow \$4.1 billion from special fund accounts
- Suspend portions of the tax code to generate an estimated \$4.4 billion

For 2020-21, the Proposition 98 guarantee, which ensures approximately 40% of state revenues to K-14 public education, drops by \$19 billion. Recognizing that public education could not withstand such a drastic level of funding reductions, the Governor proposes to provide supplemental appropriations in order to avoid a permanent reduction to the minimum guarantee.

LCFF Adjustments: The Governor proposes the elimination of the LCFF Cost of Living Adjustment (COLA) of 2.31%. Within trailer bill language, Basic Aid/Community Funded districts will see reductions in Minimum State Aid and Basic Aid Supplemental Funding of 10%.

Deferrals: The Governor proposes a deferral from June to July 2020, in 2019-20 of \$1.9 billion. In 2020-21, another deferral of \$3.4 billion from April, May, & June to July 2021.

Special Education: The Governor proposes to maintain his January commitment to improve special education funding in the state by increasing the per student allocation. Note that Marin County has a higher allocation, and as a result, will receive flat state funding for special education.

Pension Relief: The Governor proposes to reallocate \$2.4 billion from payment for long-term unfunded liabilities to a more immediate reduction of employer contribution rates to STRS and PERS for 2020-21 and 2021-22. The reallocation would result in the following rates:

| | 2019-20 Rates | 2020-21 Original | 2020-21 Proposed | 2021-22 Original | 2021-22 Proposed |
|------|------------------|---------------------|---------------------|---------------------|---------------------|
| STRS | 17.1% | 18.4% | 16.15% | 18.2% | 16.02% |
| PERS | 19.721% | 22.67% | 20.7% | 25.0% | 22.84% |

Routine Restricted Maintenance Account: Effective in 2019-20, as per Ed Code 17070.75, school districts are required to deposit a minimum of 3% of general fund expenditures into an account for maintenance for facilities. No changes are anticipated at this time for this funding.

Education Protection Account (EPA): Approved by voters in 2012, the Schools and Local Public Safety Protection Act 9(Proposition 30) temporarily increased the State's sales tax rate and personal income tax rates for the State's highest tax brackets. Basic Aid/Community Funded districts receive an annual funding allocation based on Average Daily Attendance (ADA). Annually, governing boards must approve a plan to expend the funds, it is prohibited to pay for administrator salaries and benefits, and the plan must be posted on the district website. No changes are anticipated at this time for this funding.

2020-21 Lagunitas School District Proposed Budget Assumptions

- Average Daily Attendance (ADA) estimate of 218, based on enrollment of 231.
- Education Protection Account (EPA) revenue calculated at \$45,402
- Lottery revenue estimated at \$20,750 unrestricted and \$6,300 restricted (33% reduction)
- Federal revenues estimated at \$82,838
- Maintain 2019-20 Certificated staffing levels for 2020-21
- Modify 2019-20 Classified Staffing levels, adding .725 FTE RSP Aide for 2020-21

As a Community Funded District, the Lagunitas School District generates its revenue from local sources, like property taxes, parcel taxes, and generous fundraising from LEAP. Local sources make up 83.33% of total district revenues. The Local Control Funding Formula (LCFF) distribution is 10.84%, with Federal and other State generate the remaining 5.83% of the District's revenues.

Property Tax revenues are estimated to increase by 3.7% for 2020-21, with parcel taxes estimated to increase by 4.45%. At this time, LEAP annual fundraising has not been confirmed, but has been estimated at 90% of prior year levels. The Governor's proposed budget reduces 2020-21 LCFF State Aid by 10%, or \$44,695. Federal and Other State aid remain flat, relative to per ADA allocations.

Property tax revenues are lower in 2020-21 than recent years due to the San Geronimo Golf Course purchase by Trust for Public Land sale and assessment. For multi-year projections, property taxes are anticipated to be significantly reduced in 2021-22 and 2022-23, and the current forecast is estimating 1.5%-1.75% for each year.

Staffing levels are anticipated to remain the same as in 2019-20, with the exception of an additional Classified .725 FTE RSP Aide position for 2020-21. At this time, health care is anticipated to have an increased cost of 15% for 2020-21.

Budget Caveats

In these historically unique times, it is important to recognize not only what is included in the proposed budget, but also to acknowledge what is not included in the 2020-21 proposed budget and accompanying Multi-Year projections. Items or categories not yet known or accompanying costs determined include:

- Governor's proposed STRS & PERS rates, resulting in savings of \$43,202 (\$39,705 in 2021-22)
- Estimated Ross Valley Charter enrollment of 4 students, an estimated transfer of \$30,051
- Historical Cleaning & Maintenance (excludes COVID related specialized systems and processes)
- Regular sized classes
- Standard Food Services production and delivery
- No Fall field trips, with minimal Spring field trip activity
- Existing classroom and office furniture

2020-21 Proposed Budget

Revenues

| | | |
|----------------------------|-----------|------------------|
| LCFF/Revenue Limit Sources | 8010-8099 | 2,733,147 |
| Federal Revenues | 8100-8299 | 82,838 |
| Other State Revenues | 8300-8599 | 156,741 |
| Other Local Revenues | 8600-8799 | 1,146,809 |
| Total | | 4,119,535 |

Expenditures

| | | |
|-------------------------------|-----------|------------------|
| Certificated | 1000-1999 | 1,252,568 |
| Classified | 2000-2999 | 871,380 |
| Benefits | 3000-3999 | 1,001,369 |
| Books & Supplies | 4000-4999 | 76,889 |
| Services & Operating Expenses | 5000-5999 | 802,985 |
| Capital Outlay | 6000-6999 | 0 |
| Other Outgo | 7000-7599 | 73,667 |
| Transfers Out | 7600-7999 | 82,000 |
| Total | | 4,160,858 |

Total Revenue over Expenditures

| |
|----------------|
| -41,323 |
|----------------|

Components of Ending Fund Balance

| | |
|--|----------------|
| Revenue over Expenditures | -41,323 |
| Total Revenue over Expenditures | -41,323 |
| 1. Estimated Beginning Balance | 601,027 |
| 2. Estimated Ending Fund Balance | 559,704 |
| 3. Components of Ending Fund Balance | |
| a. Nonspendable | 5,000 |
| b. Restricted | 114,239 |
| c. Committed | 0 |
| -Stabilization Agreements | 0 |
| -Other Commitments | 0 |
| d. Assigned | 107,596 |
| e. Unassigned/Unappropriated | 0 |
| -Reserve for Economic Uncertainties | 332,869 |
| -Unassigned/Unappropriated | 0 |

Total Components of Ending Fund Balance

| |
|----------------|
| 559,704 |
|----------------|

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,670,055.00 | 0.00 | 2,670,055.00 | 2,733,147.00 | 0.00 | 2,733,147.00 | 2.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 88,664.00 | 88,664.00 | 0.00 | 82,838.00 | 82,838.00 | -6.6% |
| 3) Other State Revenue | | 8300-8599 | 49,029.00 | 138,297.00 | 187,326.00 | 27,485.00 | 129,256.00 | 156,741.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 78,501.00 | 1,062,835.00 | 1,141,336.00 | 57,271.00 | 1,089,538.00 | 1,146,809.00 | 0.5% |
| 5) TOTAL REVENUES | | | 2,797,585.00 | 1,289,796.00 | 4,087,381.00 | 2,817,903.00 | 1,301,632.00 | 4,119,535.00 | 0.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 639,085.00 | 571,952.00 | 1,211,037.00 | 658,044.00 | 594,524.00 | 1,252,568.00 | 3.4% |
| 2) Classified Salaries | | 2000-2999 | 524,738.00 | 301,458.00 | 826,196.00 | 541,852.00 | 329,528.00 | 871,380.00 | 5.5% |
| 3) Employee Benefits | | 3000-3999 | 454,745.00 | 450,344.00 | 905,089.00 | 501,481.00 | 499,888.00 | 1,001,369.00 | 10.6% |
| 4) Books and Supplies | | 4000-4999 | 65,604.00 | 72,285.00 | 137,889.00 | 36,150.00 | 40,739.00 | 76,889.00 | -44.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 379,696.00 | 599,096.00 | 978,792.00 | 424,155.00 | 378,830.00 | 802,985.00 | -18.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 0.00 | 83,881.00 | 83,881.00 | 0.00 | 73,667.00 | 73,667.00 | -12.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | 7300-7399 | 2,063,868.00 | 2,079,016.00 | 4,142,884.00 | 2,161,882.00 | 1,917,176.00 | 4,078,858.00 | -1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 733,717.00 | (789,220.00) | (55,503.00) | 656,221.00 | (615,544.00) | 40,677.00 | -173.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 72,000.00 | 0.00 | 72,000.00 | 82,000.00 | 0.00 | 82,000.00 | 13.9% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (704,967.00) | 704,967.00 | 0.00 | (613,651.00) | 613,651.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (776,967.00) | 704,967.00 | (72,000.00) | (695,651.00) | 613,651.00 | (82,000.00) | 13.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (43,250.00) | (84,253.00) | (127,503.00) | (39,430.00) | (1,893.00) | (41,323.00) | -67.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | | | | | | | |
| a) As of July 1 - Unaudited | | | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 484,894.73 | 116,132.05 | 601,026.78 | 445,464.73 | 114,239.05 | 559,703.78 | -6.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| Stores | | | | | | | | | |
| Prepaid Items | | | | | | | | | |
| All Others | | | | | | | | | |
| b) Restricted | | | | | | | | | |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | | | |
| Other Commitments | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | | | | | | | |
| SPED Reserve | 0000 | 9780 | 148,466.41 | 0.00 | 148,466.41 | 107,596.09 | 0.00 | 107,596.09 | -27.5% |
| STRS/PERS Reserve | 0000 | 9780 | | | | 72,000.00 | | 72,000.00 | |
| Lottery | 1100 | 9780 | | | | 22,842.00 | | 22,842.00 | |
| SPED Reserve | 0000 | 9780 | 96,000.00 | | 96,000.00 | 12,754.09 | | 12,754.09 | |
| STRS/PERS Reserve | 0000 | 9780 | 39,712.32 | | 39,712.32 | | | | |
| Lottery | 1100 | 9780 | 12,754.09 | | 12,754.09 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 331,428.32 | 0.00 | 331,428.32 | 332,868.64 | 0.00 | 332,868.64 | 0.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | |
| G. ASSETS | | | | | | | | |
| 1) Cash | | | | | | | | |
| a) in County Treasury | | 9110 | 1,556,843.89 | (383,247.89) | 1,173,596.00 | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | |
| b) in Banks | | 9120 | 500.00 | 0.00 | 500.00 | | | |
| c) in Revolving Cash Account | | 9130 | 5,000.00 | 0.00 | 5,000.00 | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | |
| 1) prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | |
| 1) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | |
| 9) TOTAL ASSETS | | | 1,562,343.89 | (383,247.89) | 1,179,096.00 | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | |
| I. LIABILITIES | | | | | | | | |
| 1) Accounts Payable | | 9500 | 180,949.75 | 19,561.44 | 200,511.19 | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | |
| 6) TOTAL LIABILITIES | | | 180,949.75 | 19,561.44 | 200,511.19 | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | |
| K. FUND EQUITY | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | |

| Description (G9 + H2) - (I6 + J2) | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | 1,381,394.14 | (402,809.33) | 978,584.81 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 446,950.00 | 0.00 | 446,950.00 | 402,255.00 | 0.00 | 402,255.00 | -10.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 44,502.00 | 0.00 | 44,502.00 | 45,402.00 | 0.00 | 45,402.00 | 2.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 9,535.00 | 0.00 | 9,535.00 | 9,631.00 | 0.00 | 9,631.00 | 1.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 2,158,301.00 | 0.00 | 2,158,301.00 | 2,262,261.00 | 0.00 | 2,262,261.00 | 4.8% |
| Unsecured Roll Taxes | | 8042 | 41,395.00 | 0.00 | 41,395.00 | 43,649.00 | 0.00 | 43,649.00 | 5.4% |
| Prior Years' Taxes | | 8043 | 2,014.00 | 0.00 | 2,014.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Charter School Revenue | | | | | | | | | |
| Charter School Revenue Augmentation (ERAF) | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 2,702,697.00 | 0.00 | 2,702,697.00 | 2,763,198.00 | 0.00 | 2,763,198.00 | 2.2% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (32,642.00) | 0.00 | (32,642.00) | (30,051.00) | 0.00 | (30,051.00) | -7.9% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 2,670,055.00 | 0.00 | 2,670,055.00 | 2,733,147.00 | 0.00 | 2,733,147.00 | 2.4% |
| TOTAL LCFF SOURCES | | | | | | | | | |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 35,503.00 | 35,503.00 | 0.00 | 35,512.00 | 35,512.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 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 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Agency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 6,281.00 | 6,281.00 | | 11,516.00 | 11,516.00 | 83.3% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 4,133.00 | 4,133.00 | | 4,133.00 | 4,133.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 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 | 0.0% |
| | 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 | | 10,000.00 | 10,000.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 32,747.00 | 32,747.00 | 0.00 | 21,677.00 | 21,677.00 | -33.8% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 88,664.00 | 88,664.00 | 0.00 | 82,838.00 | 82,838.00 | -6.6% |
| 01 : STATE REVENUE | | | | | | | | | |
| Local State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 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 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 7,092.00 | 0.00 | 7,092.00 | 6,735.00 | 0.00 | 6,735.00 | -5.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 32,438.00 | 16,221.00 | 48,659.00 | 20,750.00 | 6,300.00 | 27,050.00 | -44.4% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 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 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | | | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 9,499.00 | 122,076.00 | 131,575.00 | 0.00 | 122,956.00 | 122,956.00 | -6.6% |
| TOTAL, OTHER STATE REVENUE | | | 49,029.00 | 138,297.00 | 187,326.00 | 27,485.00 | 129,256.00 | 156,741.00 | -16.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Parcel Taxes | | 8621 | 0.00 | 751,540.00 | 751,540.00 | 0.00 | 788,866.00 | 788,866.00 | 5.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Not Subject to LCFF Deduction | | | | | | | | | |
| Utilities and Interest from | | | | | | | | | |
| Indigent Non-LCFF | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 26,860.00 | 0.00 | 26,860.00 | 29,560.00 | 0.00 | 29,560.00 | 10.1% |
| Interest | | 8660 | 14,200.00 | 0.00 | 14,200.00 | 12,200.00 | 0.00 | 12,200.00 | -14.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 6,419.00 | 195,344.00 | 201,763.00 | 0.00 | 188,200.00 | 188,200.00 | -6.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 31,022.00 | 0.00 | 31,022.00 | 15,511.00 | 0.00 | 15,511.00 | -50.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 115,951.00 | 115,951.00 | | 112,472.00 | 112,472.00 | -3.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 78,501.00 | 1,062,835.00 | 1,141,336.00 | 57,271.00 | 1,089,538.00 | 1,146,809.00 | 0.5% |
| TOTAL REVENUES | | | 2,797,585.00 | 1,289,796.00 | 4,087,381.00 | 2,817,903.00 | 1,301,632.00 | 4,119,535.00 | 0.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 475,343.00 | 571,952.00 | 1,047,295.00 | 490,210.00 | 594,524.00 | 1,084,734.00 | 3.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 163,742.00 | 0.00 | 163,742.00 | 167,834.00 | 0.00 | 167,834.00 | 2.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CERTIFICATED SALARIES | | | 639,085.00 | 571,952.00 | 1,211,037.00 | 658,044.00 | 594,524.00 | 1,252,568.00 | 3.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 62,903.00 | 228,891.00 | 291,794.00 | 65,825.00 | 270,262.00 | 336,087.00 | 15.2% |
| Classified Support Salaries | | 2200 | 77,863.00 | 72,567.00 | 150,430.00 | 82,631.00 | 59,266.00 | 141,897.00 | -5.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 134,146.00 | 0.00 | 134,146.00 | 137,500.00 | 0.00 | 137,500.00 | 2.5% |
| Clerical, Technical and Office Salaries | | 2400 | 241,326.00 | 0.00 | 241,326.00 | 251,396.00 | 0.00 | 251,396.00 | 4.2% |
| Classified Salaries | | 2900 | 8,500.00 | 0.00 | 8,500.00 | 4,500.00 | 0.00 | 4,500.00 | -47.1% |
| TOTAL CLASSIFIED SALARIES | | | 524,738.00 | 301,458.00 | 826,196.00 | 541,852.00 | 329,528.00 | 871,380.00 | 5.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 109,207.00 | 220,546.00 | 329,753.00 | 103,950.00 | 216,961.00 | 320,911.00 | -2.7% |
| PERS | | 3201-3202 | 103,523.00 | 45,928.00 | 149,451.00 | 110,681.00 | 58,935.00 | 169,616.00 | 13.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 49,989.00 | 29,459.00 | 79,448.00 | 53,154.00 | 34,637.00 | 87,791.00 | 10.5% |
| Health and Welfare Benefits | | 3401-3402 | 162,627.00 | 132,593.00 | 295,220.00 | 188,112.00 | 163,058.00 | 351,170.00 | 19.0% |
| Unemployment Insurance | | 3501-3502 | 590.00 | 444.00 | 1,034.00 | 605.00 | 473.00 | 1,078.00 | 4.3% |
| Workers' Compensation | | 3601-3602 | 28,809.00 | 21,374.00 | 50,183.00 | 33,534.00 | 25,824.00 | 59,358.00 | 18.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 11,445.00 | 0.00 | 11,445.00 | New |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 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 | 0.00 | 0.0% |
| TOTAL EMPLOYEE BENEFITS | | | 454,745.00 | 450,344.00 | 905,089.00 | 501,481.00 | 499,888.00 | 1,001,369.00 | 10.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 11,674.00 | 11,674.00 | 0.00 | 6,300.00 | 6,300.00 | -46.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 40,502.00 | 46,820.00 | 87,322.00 | 36,150.00 | 33,439.00 | 69,589.00 | -20.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 25,102.00 | 13,791.00 | 38,893.00 | 0.00 | 1,000.00 | 1,000.00 | -97.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 65,604.00 | 72,285.00 | 137,889.00 | 36,150.00 | 40,739.00 | 76,889.00 | -44.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,945.00 | 7,159.00 | 11,104.00 | 4,395.00 | 15,200.00 | 19,595.00 | 76.5% |
| Dues and Memberships | | 5300 | 8,460.00 | 0.00 | 8,460.00 | 9,100.00 | 0.00 | 9,100.00 | 7.6% |
| Insurance | | 5400 - 5450 | 29,934.00 | 0.00 | 29,934.00 | 32,620.00 | 0.00 | 32,620.00 | 9.0% |
| Operations and Housekeeping Services | | 5500 | 95,127.00 | 27,625.00 | 122,752.00 | 106,245.00 | 14,404.00 | 120,649.00 | -1.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,175.00 | 9,500.00 | 25,675.00 | 16,425.00 | 7,500.00 | 23,925.00 | -6.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 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 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 203,739.00 | 554,812.00 | 758,551.00 | 231,620.00 | 341,726.00 | 573,346.00 | -24.4% |
| Communications | | 5900 | 22,316.00 | 0.00 | 22,316.00 | 23,750.00 | 0.00 | 23,750.00 | 6.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 379,696.00 | 599,096.00 | 978,792.00 | 424,155.00 | 378,830.00 | 802,985.00 | -18.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 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 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 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 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 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 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | | | | | | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Tuition Exchange Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Instructional Materials - Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 83,881.00 | 83,881.00 | 0.00 | 73,667.00 | 73,667.00 | -12.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 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 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 83,881.00 | 83,881.00 | 0.00 | 73,667.00 | 73,667.00 | -12.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 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 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 2,063,868.00 | 2,079,016.00 | 4,142,884.00 | 2,161,682.00 | 1,917,176.00 | 4,078,858.00 | -1.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 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 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 72,000.00 | 0.00 | 72,000.00 | 82,000.00 | 0.00 | 82,000.00 | 13.9% |
| To: Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL INTERFUND TRANSFERS OUT | | | 72,000.00 | 0.00 | 72,000.00 | 82,000.00 | 0.00 | 82,000.00 | 13.9% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 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 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (704,967.00) | 704,967.00 | 0.00 | (613,651.00) | 613,651.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (704,967.00) | 704,967.00 | 0.00 | (613,651.00) | 613,651.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (776,967.00) | 704,967.00 | (72,000.00) | (695,651.00) | 613,651.00 | (82,000.00) | 13.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LOFF Sources | | 8010-8099 | 2,670,055.00 | 0.00 | 2,670,055.00 | 2,733,147.00 | 0.00 | 2,733,147.00 | 2.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 88,664.00 | 88,664.00 | 0.00 | 82,838.00 | 82,838.00 | -6.6% |
| 3) Other State Revenue | | 8300-8599 | 49,029.00 | 138,297.00 | 187,326.00 | 27,485.00 | 129,256.00 | 156,741.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 78,501.00 | 1,062,835.00 | 1,141,336.00 | 57,271.00 | 1,089,538.00 | 1,146,809.00 | 0.5% |
| 5) TOTAL REVENUES | | | 2,797,585.00 | 1,289,796.00 | 4,087,381.00 | 2,817,903.00 | 1,301,632.00 | 4,119,535.00 | 0.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 788,669.00 | 1,602,139.00 | 2,390,808.00 | 793,062.00 | 1,504,773.00 | 2,297,835.00 | -3.9% |
| 2) Instruction - Related Services | 2000-2999 | | 733,511.00 | 46,239.00 | 779,750.00 | 781,394.00 | 48,351.00 | 829,745.00 | 6.4% |
| 3) Pupil Services | 3000-3999 | | 10,221.00 | 162,790.00 | 173,011.00 | 10,350.00 | 160,550.00 | 170,900.00 | -1.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 282,391.00 | 3,600.00 | 285,991.00 | 309,018.00 | 3,600.00 | 312,618.00 | 9.3% |
| 8) Plant Services | 8000-8999 | | 249,076.00 | 180,367.00 | 429,443.00 | 267,858.00 | 126,235.00 | 394,093.00 | -8.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 83,881.00 | 83,881.00 | 0.00 | 73,667.00 | 73,667.00 | -12.2% |
| 10) TOTAL EXPENDITURES | | | 2,063,868.00 | 2,079,016.00 | 4,142,884.00 | 2,161,682.00 | 1,917,176.00 | 4,078,858.00 | -1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 733,717.00 | (789,220.00) | (55,503.00) | 656,221.00 | (615,544.00) | 40,677.00 | -173.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 72,000.00 | 0.00 | 72,000.00 | 82,000.00 | 0.00 | 82,000.00 | 13.9% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (704,967.00) | 704,967.00 | 0.00 | (613,651.00) | 613,651.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (776,967.00) | 704,967.00 | (72,000.00) | (685,651.00) | 613,651.00 | (82,000.00) | 13.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (43,250.00) | (84,253.00) | (127,503.00) | (39,430.00) | (1,893.00) | (41,323.00) | -67.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 528,144.73 | 200,385.05 | 728,529.78 | 484,894.73 | 116,132.05 | 601,026.78 | -17.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 484,894.73 | 116,132.05 | 601,026.78 | 445,464.73 | 114,239.05 | 559,703.78 | -6.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 116,132.05 | 116,132.05 | 0.00 | 114,239.05 | 114,239.05 | -1.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | | 148,466.41 | 0.00 | 148,466.41 | 107,596.09 | 0.00 | 107,596.09 | -27.5% |
| SPED Reserve | 0000 | 9780 | | | | 72,000.00 | | 72,000.00 | |
| STRS/PERS Reserve | 0000 | 9780 | | | | 22,842.00 | | 22,842.00 | |
| Lottery | 1100 | 9780 | | | | 12,754.09 | | 12,754.09 | |
| SPED Reserve | 0000 | 9780 | 96,000.00 | | 96,000.00 | | | | |
| STRS/PERS Reserve | 0000 | 9780 | 39,712.32 | | 39,712.32 | | | | |
| Lottery | 1100 | 9780 | 12,754.09 | | 12,754.09 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 331,428.32 | 0.00 | 331,428.32 | 332,868.64 | 0.00 | 332,868.64 | 0.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

21 65359 0000000
Form 01

Lagunitas Elementary
Marin County

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|--|------------------------------|-------------------|
| 6300 | Lottery: Instructional Materials | 42,781.38 | 42,781.38 |
| 7510 | Low-Performing Students Block Grant | 0.75 | 0.75 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 15,957.83 | 15,957.83 |
| 9010 | Other Restricted Local | 57,392.09 | 55,499.09 |
| Total, Restricted Balance | | 116,132.05 | 114,239.05 |

5/29/2020

| 2022-23 | | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|---------------|--|----|----|----|----|----|---|----|----|----|----|-------|
| OPEN | | 2 | 10 | 10 | 7 | 10 | 6 | 13 | | | | 58 |
| Interdistrict | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| MONTESSORI | | 2 | 10 | 10 | 14 | 9 | 8 | 6 | | | | 59 |
| Interdistrict | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| MIDDLE SCHOOL | | | | | | | | | 26 | 36 | 22 | 84 |
| Interdistrict | | | | | | | | | 2 | 1 | 0 | 3 |

| | | | | | | | | | | | |
|---------------------|---|----|----|----|----|----|----|----|----|----|-----|
| Total Students | 4 | 20 | 20 | 21 | 19 | 14 | 19 | 26 | 36 | 22 | 201 |
| Total Interdistrict | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 3 |

[illegible][illegible]

| 2024-25 | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|---------------|----|----|----|----|----|----|----|----|----|----|-------|
| OPEN | 2 | 10 | 10 | 10 | 10 | 7 | 10 | | | | 59 |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| MONTESORI | 2 | 10 | 10 | 10 | 10 | 14 | 9 | | | | 65 |
| Interdistrict | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| MIDDLE SCHOOL | | | | | | | | 14 | 20 | 26 | 60 |
| Interdistrict | | | | | | | | 0 | 0 | 2 | 2 |

[illegible]

| 5/28/2020 | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 |
| | Unaudited | Unaudited | 2nd Interim | Budget Dev | Projection | Projection |
| Revenues | Actuals | Actuals | | | | |
| Unrestricted | | | | | | |
| | 2,543,958.17 | 2,553,117.01 | 2,669,672.00 | 2,733,147.00 | 2,766,181.00 | 2,851,596.00 |
| | 98,587.76 | 124,418.54 | 53,580.00 | 57,271.00 | 59,621.00 | 56,646.00 |
| | 55,853.56 | 62,724.45 | 76,582.00 | 27,485.00 | 47,693.00 | 44,693.00 |
| Total Unrestricted | 2,698,399.49 | 2,840,260.00 | 2,798,834.00 | 2,817,903.00 | 2,873,495.00 | 2,952,935.00 |
| Restricted | | | | | | |
| Total Restricted | 1,239,487.07 | 1,431,967.66 | 1,354,217.00 | 1,301,632.00 | 1,340,932.00 | 1,479,135.00 |
| Total | 3,937,886.56 | 4,272,227.66 | 4,161,251.00 | 4,119,535.00 | 4,214,427.00 | 4,439,013.00 |
| Expenditures | | | | | | |
| Certificated | | | | | | |
| Classified | 1,254,912.94 | 1,137,314.06 | 1,222,113.00 | 1,252,568.00 | 1,182,606.00 | 1,254,129.00 |
| Benefits | 861,756.99 | 835,260.12 | 832,836.00 | 871,380.00 | 895,815.01 | 949,853.00 |
| Books & Supplies | 808,571.95 | 972,792.73 | 908,033.00 | 1,001,369.01 | 1,019,950.00 | 1,207,419.00 |
| Services & Operating Expenses | 122,832.82 | 99,185.46 | 132,581.00 | 76,889.00 | 83,020.00 | 86,585.00 |
| Capital Outlay | 314,145.95 | 462,383.26 | 1,045,687.00 | 802,985.00 | 846,652.99 | 801,561.00 |
| Other Outgo | 498,529.81 | 550,406.54 | 83,881.00 | 73,667.00 | 77,350.00 | 85,276.00 |
| Transfers Out | 24,979.23 | 0.00 | 72,000.00 | 82,000.00 | 85,000.00 | 92,000.00 |
| Total | 3,952,101.69 | 4,126,333.17 | 4,297,131.00 | 4,160,858.00 | 4,190,394.00 | 4,476,823.00 |
| Components of Ending Fund Balance | | | | | | |
| Unrestricted Revenue over Expenditures | (14,215.13) | 145,894.49 | (135,880.00) | (41,323.00) | 24,033.00 | (37,810.00) |
| Transfer FROM Unrestricted Revenue | (460,448.00) | (604,061.57) | (714,158.00) | (615,544.00) | (648,343.00) | (557,696.00) |
| Transfer TO Restricted Revenue | 460,448.00 | 604,061.57 | 714,158.00 | 615,544.00 | 648,343.00 | 564,639.00 |
| Total Revenue over Expenditures | (14,215.13) | 145,894.49 | (135,880.00) | (41,323.00) | 24,033.00 | (30,866.99) |
| | | | (57,252) | (41,323) | 24,033 | (37,810) |
| | | | (78,518) | 0 | 0 | 0 |
| | | | (135,980) | (41,323) | 24,033 | (37,810) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Balance | 596,850.42 | 582,635.29 | 728,529.78 | 592,649.78 | 551,326.77 | 587,849.77 |
| 2. Net Ending Fund Balance | 582,635.29 | 728,529.78 | 592,649.78 | 551,326.77 | 575,359.77 | 556,982.78 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| b. Restricted | 117,497.59 | 200,385.05 | 121,767.05 | 121,767.05 | 121,767.05 | 99,665.05 |
| c. Committed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -Stabilization Agreements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -Other Commitments | 96,000.00 | 77,000.00 | 72,000.00 | 52,000.00 | 62,500.00 | 42,500.00 |
| d. Assigned | 96,000.00 | 0.00 | 23,526.15 | 10,711.20 | 11,918.24 | 23,017.33 |
| e. Unassigned/Unappropriated | 53,279.32 | 91,886.11 | 26,586.09 | 26,586.09 | 26,586.09 | 20,000.00 |
| -Reserve for Economic Uncertainties | 116,571.89 | 123,790.00 | 128,913.93 | 124,925.74 | 125,711.82 | 134,304.69 |
| -Unassigned/Unappropriated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. Total Components of Ending Fund Balance | 678,635.29 | 728,529.78 | 592,649.78 | 551,326.77 | 575,359.77 | 556,982.78 |
| | | | | 592,649.78 | 551,326.77 | 587,849.77 |
| | | | | 551,326.77 | 575,359.77 | 556,982.78 |
| | | | | 592,649.78 | 551,326.77 | 587,849.77 |
| | | | | 551,326.77 | 575,359.77 | 556,982.78 |
| | | | | 592,649.78 | 551,326.77 | 587,849.77 |
| | | | | 551,326.77 | 575,359.77 | 556,982.78 |
| Total Reserve: | 17.17% | 17.66% | 13.79% | 13.25% | 13.73% | 12.29% |
| Restricted: | 3.10% | 4.98% | 2.95% | 3.05% | 3.09% | 2.94% |
| Unrestricted: | 14.07% | 12.68% | 10.84% | 10.20% | 10.71% | 9.95% |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (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 | 2,733,147.00 | 1.21% | 2,766,181.00 | 1.14% | 2,797,826.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 27,485.00 | 33.83% | 36,784.00 | -2.23% | 35,964.00 |
| 4. Other Local Revenues | 8600-8799 | 57,271.00 | 4.10% | 59,621.00 | -0.42% | 59,371.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | (613,651.00) | 5.65% | (648,343.00) | -15.31% | (549,080.00) |
| 6. Total (Sum lines A1 thru A5c) | | 2,204,252.00 | 0.45% | 2,214,243.00 | 5.86% | 2,344,081.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 658,044.00 | | 570,367.00 |
| b. Step & Column Adjustment | | | | 12,899.00 | | 11,179.00 |
| c. Cost-of-Living Adjustment | | | | 6,709.00 | | 5,816.00 |
| d. Other Adjustments | | | | (107,285.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 658,044.00 | -13.32% | 570,367.00 | 2.98% | 587,362.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 541,852.00 | | 572,296.00 |
| b. Step & Column Adjustment | | | | 18,965.00 | | 19,344.00 |
| c. Cost-of-Living Adjustment | | | | 11,479.00 | | 5,916.00 |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 541,852.00 | 5.62% | 572,296.00 | 4.41% | 597,556.00 |
| 3. Employee Benefits | 3000-3999 | 501,481.00 | -3.64% | 483,209.00 | 16.68% | 563,809.00 |
| 4. Books and Supplies | 4000-4999 | 36,150.00 | 12.43% | 40,645.00 | 4.59% | 42,510.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 424,155.00 | 3.43% | 438,693.00 | 3.00% | 451,854.00 |
| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 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 | 82,000.00 | 3.66% | 85,000.00 | 4.12% | 88,500.00 |
| 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) | | 2,243,682.00 | -2.38% | 2,190,210.00 | 6.46% | 2,331,591.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (39,430.00) | | 24,033.00 | | 12,490.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 484,894.73 | | 445,464.73 | | 469,497.73 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 445,464.73 | | 469,497.73 | | 481,987.73 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 5,000.00 | | 5,000.00 | | 5,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 107,596.09 | | 129,265.73 | | 133,774.73 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 332,868.64 | | 335,232.00 | | 343,213.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 445,464.73 | | 469,497.73 | | 481,987.73 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 332,868.64 | | 335,232.00 | | 343,213.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 332,868.64 | | 335,232.00 | | 343,213.00 |
| 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. | | | | | | |
| Reduction of 1.0 FTE certificated and .725 RSP Aide Classified in 21-22 & another .725 RSP Aide Classified in 22-23. | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (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 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 82,838.00 | -6.32% | 77,603.00 | 0.00% | 77,603.00 |
| 3. Other State Revenues | 8300-8599 | 129,256.00 | 6.60% | 137,784.00 | 4.58% | 144,089.00 |
| 4. Other Local Revenues | 8600-8799 | 1,089,538.00 | 4.31% | 1,136,454.00 | 4.52% | 1,187,797.00 |
| 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 | 613,651.00 | 5.65% | 648,343.00 | -15.31% | 549,080.00 |
| 6. Total (Sum lines A1 thru A5c) | | 1,915,283.00 | 4.43% | 2,000,184.00 | -2.08% | 1,958,569.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 594,524.00 | | 612,239.00 |
| a. Base Salaries | | | | 11,653.00 | | 12,000.00 |
| b. Step & Column Adjustment | | | | 6,062.00 | | 6,242.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 594,524.00 | 2.98% | 612,239.00 | 2.98% | 630,481.00 |
| 2. Classified Salaries | | | | 329,528.00 | | 323,519.00 |
| a. Base Salaries | | | | 10,710.00 | | 10,514.00 |
| b. Step & Column Adjustment | | | | 6,805.00 | | 3,340.00 |
| c. Cost-of-Living Adjustment | | | | (23,524.00) | | (24,835.00) |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 329,528.00 | -1.82% | 323,519.00 | -3.39% | 312,538.00 |
| 3. Employee Benefits | 3000-3999 | 499,888.00 | 7.37% | 536,741.00 | 5.38% | 565,600.00 |
| 4. Books and Supplies | 4000-4999 | 40,739.00 | 4.02% | 42,375.00 | 0.00% | 42,375.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 378,830.00 | 7.69% | 407,960.00 | -20.00% | 326,360.00 |
| 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 | 73,667.00 | 5.00% | 77,350.00 | 5.00% | 81,215.00 |
| 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 | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,917,176.00 | 4.33% | 2,000,184.00 | -2.08% | 1,958,569.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,893.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1c) | | 116,132.05 | | 114,239.05 | | 114,239.05 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 114,239.05 | | 114,239.05 | | 114,239.05 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 114,239.05 | | 114,239.05 | | 114,239.05 |
| 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 | | 114,239.05 | | 114,239.05 | | 114,239.05 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| .725 FTE for Classified RSP Aide reductions in both 21-22 & 22-23. | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (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 | 2,733,147.00 | 1.21% | 2,766,181.00 | 1.14% | 2,797,826.00 |
| 2. Federal Revenues | 8100-8299 | 82,838.00 | -6.32% | 77,603.00 | 0.00% | 77,603.00 |
| 3. Other State Revenues | 8300-8599 | 156,741.00 | 11.37% | 174,568.00 | 3.14% | 180,053.00 |
| 4. Other Local Revenues | 8600-8799 | 1,146,809.00 | 4.30% | 1,196,075.00 | 4.27% | 1,247,168.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 4,119,535.00 | 2.30% | 4,214,427.00 | 2.09% | 4,302,650.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,252,568.00 | | 1,182,606.00 |
| b. Step & Column Adjustment | | | | 24,552.00 | | 23,179.00 |
| c. Cost-of-Living Adjustment | | | | 12,771.00 | | 12,058.00 |
| d. Other Adjustments | | | | (107,285.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,252,568.00 | -5.59% | 1,182,606.00 | 2.98% | 1,217,843.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 871,380.00 | | 895,815.00 |
| b. Step & Column Adjustment | | | | 29,675.00 | | 29,858.00 |
| c. Cost-of-Living Adjustment | | | | 18,284.00 | | 9,256.00 |
| d. Other Adjustments | | | | (23,524.00) | | (24,835.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 871,380.00 | 2.80% | 895,815.00 | 1.59% | 910,094.00 |
| 3. Employee Benefits | 3000-3999 | 1,001,369.00 | 1.86% | 1,019,950.00 | 10.73% | 1,129,409.00 |
| 4. Books and Supplies | 4000-4999 | 76,889.00 | 7.97% | 83,020.00 | 2.25% | 84,885.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 802,985.00 | 5.44% | 846,653.00 | -8.08% | 778,214.00 |
| 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 | 73,667.00 | 5.00% | 77,350.00 | 5.00% | 81,215.00 |
| 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 | 82,000.00 | 3.66% | 85,000.00 | 4.12% | 88,500.00 |
| 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) | | 4,160,858.00 | 0.71% | 4,190,394.00 | 2.38% | 4,290,160.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (41,323.00) | | 24,033.00 | | 12,490.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 601,026.78 | | 559,703.78 | | 583,736.78 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 559,703.78 | | 583,736.78 | | 596,226.78 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 5,000.00 | | 5,000.00 | | 5,000.00 |
| b. Restricted | 9740 | 114,239.05 | | 114,239.05 | | 114,239.05 |
| 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 | 107,596.09 | | 129,265.73 | | 133,774.73 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 332,868.64 | | 335,232.00 | | 343,213.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 559,703.78 | | 583,736.78 | | 596,226.78 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 332,868.64 | | 335,232.00 | | 343,213.00 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 332,868.64 | | 335,232.00 | | 343,213.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.00% | | 8.00% | | 8.00% |
| 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? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 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 | | | | |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 216.85 | | 200.00 | | 199.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 4,160,858.00 | | 4,190,394.00 | | 4,290,160.00 |
| 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) | | 4,160,858.00 | | 4,190,394.00 | | 4,290,160.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 5% | | 5% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 208,042.90 | | 209,519.70 | | 214,508.00 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 71,000.00 | | 71,000.00 | | 71,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 208,042.90 | | 209,519.70 | | 214,508.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

2020-21 Budget Development by Resource with Beginning F

| Object | 2,751,751.00 | HTS | | | Title I | SPED | | Title II | |
|------------------------------|--------------|----------------|-----------|-----------|----------|------------|-----------|-----------|-----------|
| | Unrestricted | Transportation | Lottery | EPA | Part A | IDEA Grant | CARES Act | Improving | Student |
| | 0000 | 0723 | 1100 | 1400 | 3010 | 3310 | 3210 | Quality | Support |
| Beginning Fund Balance: | 461,756.64 | 0.00 | 12,754.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In: | -30,051.00 | | | | | | | | |
| | -44,695.00 | | | | | | | | |
| 8xxx Revenue: | 2,826,497.00 | 0.00 | 20,750.00 | 45,402.00 | 6,281.00 | 35,512.00 | 5,235.00 | 4,133.00 | 10,000.00 |
| 2,817,903.00 | 2,751,751.00 | 0.00 | 20,750.00 | 45,402.00 | 6,281.00 | 35,512.00 | 5,235.00 | 4,133.00 | 10,000.00 |
| 1xxx Certificated Salaries | 612,642.00 | 0.00 | 0.00 | 45,402.00 | 6,281.00 | 0.00 | 0.00 | 4,133.00 | 10,000.00 |
| 2xxx Classified Salaries | 541,852.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,512.00 | 0.00 | 0.00 | 0.00 |
| 3xxx Employee Benefits | 501,481.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4xxx Materials & Supplies | 15,400.00 | 0.00 | 20,750.00 | 0.00 | 0.00 | 0.00 | 2,235.00 | 0.00 | 0.00 |
| 5xxx Services & Operating | 424,105.00 | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 |
| 6xxx Capital Outlay | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7xxx Transfers (Other Funds) | 82,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2,177,480.00 | 50.00 | 20,750.00 | 45,402.00 | 6,281.00 | 35,512.00 | 5,235.00 | 4,133.00 | 10,000.00 |
| Contributions | -613,701.00 | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balance (+/-) | -39,430.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance: | 422,326.64 | 0.00 | 12,754.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 435,080.73 | | | | | | | | |

9010 & Other Restricted Local (to 9010 above)

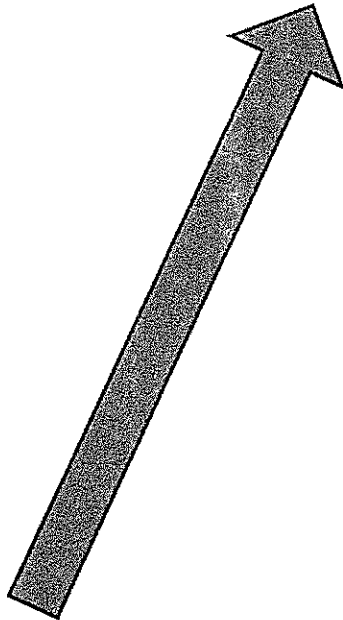
| | Book Faire | MS (old Lockers) | Open | Middle | School | LEAP | Graduation | Rite of | Parcel |
|------------------------------|------------|------------------|-----------|------------|-----------|----------|------------|----------|------------|
| | 9030 | 9031 | 9032 | Montessori | 9034 | 9035 | 9037 | Passage | Tax |
| | 9030 | 9031 | 9032 | 9033 | 9034 | 9035 | 9037 | 9038 | 9040 |
| Beginning Fund Balance: | 754.78 | 2,346.41 | 0.00 | 0.00 | 30,980.30 | 0.00 | 7,631.06 | 3,716.01 | 3,953.00 |
| 8xxx Revenue: | 0.00 | 500.00 | 66,283.00 | 54,196.00 | 30,019.00 | 6,000.00 | 100.00 | 4,547.00 | 788,866.00 |
| TOTAL REVENUES: | 0.00 | 500.00 | 66,283.00 | 54,196.00 | 30,019.00 | 6,000.00 | 100.00 | 4,547.00 | 788,866.00 |
| 1xxx Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 0.00 | 0.00 | 450.00 | 488,304.00 |
| 2xxx Classified Salaries | 0.00 | 0.00 | 39,507.00 | 34,877.00 | 7,820.00 | 0.00 | 0.00 | 0.00 | 30,385.00 |
| 3xxx Employee Benefits | 0.00 | 0.00 | 12,039.00 | 6,969.00 | 3,449.00 | 0.00 | 0.00 | 97.00 | 194,831.00 |
| 4xxx Materials & Supplies | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 6,000.00 | 100.00 | 0.00 | 1,000.00 |
| 5xxx Services & Operating | 0.00 | 0.00 | 14,237.00 | 11,850.00 | 17,500.00 | 0.00 | 0.00 | 4,000.00 | 76,239.00 |
| 6xxx Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7xxx Transfers (Other Funds) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES: | 0.00 | 500.00 | 66,283.00 | 54,196.00 | 30,019.00 | 6,000.00 | 100.00 | 4,547.00 | 790,759.00 |
| Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balance (+/-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,893.00 |
| Ending Fund Balance: | 754.78 | 2,346.41 | 0.00 | 0.00 | 30,980.30 | 0.00 | 7,631.06 | 3,716.01 | 2,060.00 |

und Balance

Updated 5/26/2020

| REAP 5830 | Restricted Lottery 6300 | SPED 6500 | Low Performing Student Grant 7510 | STRS On-Behalf 7690 | On-Going Maintenance 8150 | Total 9xxx 9010 | 4,119,535.00 TOTAL | UNRESTRICTED | RESTRICTED |
|--------------|-------------------------------|--------------|---|---------------------------|---------------------------------|-----------------------|-----------------------|--------------|------------|
| 0.00 | 42,781.38 | 0.00 | 0.75 | 0.00 | 15,957.83 | 57,392.09 | 590,642.78 | 474,510.73 | 116,132.05 |
| | | | | | | 116,132.05 | -30,051.00 | -30,051.00 | |
| | | | | | | | -44,695.00 | -44,695.00 | |
| 21,677.00 | 6,300.00 | 112,472.00 | 0.00 | 122,956.00 | 0.00 | 977,066.00 | 4,194,281 | 2,892,649 | 1,301,632 |
| 21,677.00 | 6,300.00 | 112,472.00 | 0.00 | 122,956.00 | 0.00 | 977,066.00 | 4,710,178 | 3,292,414 | 1,417,764 |
| 20,874.00 | 0.00 | 63,732.00 | 0.00 | 0.00 | 0.00 | 489,504.00 | 1,252,568 | 658,044 | 594,524 |
| 0.00 | 0.00 | 113,473.00 | 0.00 | 0.00 | 50,940.00 | 129,603.00 | 871,380 | 541,852 | 329,528 |
| 16,884.00 | 0.00 | 109,220.00 | 0.00 | 122,956.00 | 31,656.00 | 219,172.00 | 1,001,369 | 501,481 | 499,888 |
| 0.00 | 6,300.00 | 1,300.00 | 0.00 | 0.00 | 15,500.00 | 15,404.00 | 76,889 | 36,150 | 40,739 |
| 0.00 | 0.00 | 223,650.00 | 0.00 | 0.00 | 26,904.00 | 125,276.00 | 802,985 | 424,155 | 378,830 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | 0 |
| 0.00 | 0.00 | 73,667.00 | 0.00 | 0.00 | 0.00 | 0.00 | 155,667 | 82,000 | 73,667 |
| 37,758.00 | 6,300.00 | 585,042.00 | 0.00 | 122,956.00 | 125,000.00 | 978,959.00 | 4,160,858 | 2,243,682 | 1,917,176 |
| 16,081.00 | 0.00 | 472,570.00 | 0.00 | 0.00 | 125,000.00 | 0.00 | 0 | -613,651 | 613,651 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,893.00 | -41,323 | -39,430 | -1,893 |
| 0.00 | 42,781.38 | 0.00 | 0.75 | 0.00 | 15,957.83 | 55,499.09 | 549,319.78 | 435,080.73 | 114,239.05 |
| | | | | | | | 114,239.05 | | |

| Garden Grant 9213 | Yearbook 9218 | Bobcat Band 9765 | Total 9xxx |
|-------------------------|------------------|------------------------|---------------|
| 7,897.59 | 112.94 | 0.00 | 57,392.09 |
| 15,000.00 | 5,555.00 | 6,000.00 | 977,066.00 |
| 15,000.00 | 5,555.00 | 6,000.00 | 977,066.00 |
| 0.00 | 0.00 | 0.00 | 489,504.00 |
| 11,694.00 | 0.00 | 5,320.00 | 129,603.00 |
| 1,228.00 | 0.00 | 559.00 | 219,172.00 |
| 628.00 | 5,555.00 | 121.00 | 15,404.00 |
| 1,450.00 | 0.00 | 0.00 | 125,276.00 |
| 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 |
| 15,000.00 | 5,555.00 | 6,000.00 | 978,959.00 |
| 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | -1,893.00 |
| 7,897.59 | 112.94 | 0.00 | 55,499.09 |



The Marin Common Message

May Revision 2020

MARIN COUNTY OFFICE OF EDUCATION

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2020-21 Preliminary Budget Key Guidance

On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources have dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – have been reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, childcare and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in federal funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The Governor is proposing two thirds of the funding be allocated to districts with a high concentration of English learners, low income and foster youth on a per ADA basis and one-third of the funding be distributed based on the count of special education students.

The provisions of Executive Order N-26-20 and Senate Bill 117, Chapter 3, Statutes of 2020 will become inoperative on July 1, 2020. This provided flexibility from in-person instruction for required minutes, days and related attendance reporting for apportionment.

Significant Changes Since Second Interim

The primary change from second interim is the decrease in state revenues and corresponding reduction in Prop. 98 funding. Although the Governor takes a thoughtful approach to use of reserves and makes a long-term commitment to restore Prop. 98, the impact to K-12 education is substantial. Below are the major changes:

- Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction)
- 10% reduction to LCFF Minimum State Aid
- Withdrawal of \$1.84 billion of January K-12 education proposals
- Federal stimulus of \$4.4 billion for learning loss mitigation
- Suspension of statutory COLA (2.31%) on all other revenue streams
- Deferral of the June 2020 apportionment to July 2020; and \$5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- Flexibility to some provisions based on collaboration with the education community.

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 budgets and MYPs are listed below and are based on the Governor's May Revision. The Department of Finance estimates the proration factor will grow to effectively eliminate statutory COLA until such time as the state is able to recover economically.

| Planning Factor | 2020-21 | 2021-22 | 2022-23 |
|---|----------|-----------|---------|
| LCFF | | | |
| Statutory COLA | 2.31% | 2.48% | 3.26% |
| Base Grant Proration Factor | - 10.00% | - 12.178% | -14.95% |
| Effective Change in LCFF | - 7.92% | 0.00% | 0.00% |
| Add-on, ERT & MSA Prorated Factor | -10.00% | -10.00% | -10.00% |
| STRS Employer Rates – <i>Proposed</i> | 16.15% | 16.02% | 18.40% |
| STRS Employer Rates – Current statutory | 18.41% | 18.20% | 18.10% |
| PERS Employer Rates - <i>Proposed</i> | 20.70% | 22.84% | 25.80% |
| PERS Employer Rates – Current statutory | 22.68% | 24.60% | 25.50% |
| Mandated Block Grant for Districts | | | |
| K-8 per ADA | \$32.18 | \$32.18 | \$32.18 |
| 9-12 per ADA | \$61.94 | \$61.94 | \$61.94 |
| Mandated Block Grant for Charters | | | |
| K-8 per ADA | \$16.86 | \$16.86 | \$16.86 |
| 9-12 per ADA | \$46.87 | \$46.87 | \$46.87 |
| State Preschool (CSPP) Part-Day Daily Reimbursement Rate | \$28.24 | \$28.42 | \$28.42 |
| State Preschool (CSPP) Full-Day Daily Reimbursement Rate | \$45.61 | \$45.61 | \$45.61 |
| General Child Care (CCTR) Daily Reimbursement Rate | \$45.61 | \$45.61 | \$45.61 |
| Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments) | 3% | 3% | 3% |

LCFF Reduction

Absent additional federal funds, the Governor is proposing a 10% (\$6.5 billion) reduction to LCFF. This reduction effectively eliminates the statutory 2.31% cost-of-living adjustment resulting in an overall reduction of 7.92% for those districts and charters funded under the LCFF. The proration factor reducing LCFF entitlements will be triggered if the federal government provides sufficient funding to backfill this cut.

The 10% proration factor is applied to the base grant after applying COLA, effectively reducing the base grant, the grade span adjustment, and the supplemental and concentration grant funding by 7.92%. The add-ons to the LCFF target for Targeted Instructional Improvement Grant, Home to School Transportation and Small School District Bus Replacement Program are also subject to a 10% reduction as is the Economic Recovery Target.

With regard to basic aid districts, the LCFF Minimum State Aid (MSA) is subject to a 10% reduction. For most basic aid districts, MSA is equal to 2012-13 categorical funds as reduced by the fair share reduction that were subsumed into the LCFF. This net amount is reduced by 10% in the Governor's May Revision.

The Administration do not foresee any improvement in the state's economic outlook for the multi-year period and recommended the base grant proration factor should increase from 10% in 2020-21 to 12.178% in 2021-22 and 14.95% in 2022-23 to effectively eliminate statutory COLA.

Proposition 98

The May Revision proposes to provide supplemental appropriations above the constitutionally required Prop. 98 funding level, beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues per year, up to a cumulative total of \$13 billion. This will accelerate growth in the guarantee, which the administration proposes to increase as a share of the general fund. Currently, Prop. 98 guarantees that K-14 schools receive approximately 38% of the general fund in Test 1 years. The May Revision proposes to increase this share of funding to 40% by 2023-24.

Cash Flow / Deferrals

Cash flow is critical. Interyear deferrals described in the Governor's May Revision will shift Prop. 98 appropriations at the end of the fiscal year. For the 2019-20 fiscal year, the full June 2020 Second Principal Apportionment (P-2) payment will be deferred to July 2020. For 2020-21, the deferrals are estimated at \$5.3 billion and include a portion of April, all of May, and all of June 2021 state aid to a preliminary payment plan of July, August and September in 2021-22. All deferral estimates and payback months are subject to change. Please see the appendix for a chart depicting estimated apportionment deferrals.

The Education Protection Act (EPA) cash allocations in 2019-20 exceed the revised estimated EPA revenue through the third quarter. Therefore, LEAs will not receive a fourth quarter cash allocation in

June 2020. Many districts will be over-appropriated for EPA in 2019-20 and will owe funds to the state at the P-2 certification. These overpayment amounts will be subtracted from the July 2020 payment of the deferred June principal apportionment. Districts that have not received their minimum \$200 per ADA in 2019-20 should accrue the amount owed, which is expected to be paid in July-August.

It is imperative to review anticipated cash receipts and cash outflows based on various budget scenarios. LEAs should also consider the cash impact of reduced local revenues as discussed in our budget sessions.

LEAs should begin examining all cash management options including interfund borrowing and tax anticipation notes (TANs), including the new addendum allowing an extended borrowing period, to prepare for this forthcoming period of cash flow challenges.

Local Control and Accountability Plan (LCAP)

Gov. Newsom issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020 for LEAs, including school districts, charter schools, and county offices of education on the condition that the governing board of the LEA adopts a COVID-19 written operations report (COVID-19 report) by July 1, 2020.

The COVID-19 report should accompany the budget for the budget public hearing and must be adopted during the same meeting at which the governing board or body of the LEA adopts the annual budget. CDE has developed a template that may be used for the COVID-19 report which should succinctly explain the changes the LEA made to program offerings during the pandemic and the major impacts of school closures on families and students, including, at a minimum, a description of how the LEA is meeting the needs of LCFF student groups.

School districts must submit the COVID-19 report to the county superintendent of schools in conjunction with submission of the adopted annual budget and Charter schools must submit the report to their charter authorizer. All LEAs must post a copy of the COVID-19 report on the homepage of their website.

The deadline to submit the LCAP to the county superintendent of schools for review and approval is extended to December 15, 2020. The decoupling of the LCAP from Budget Adoption, means that approval of District's budgets is not dependent on LCAP requirements. In addition, the requirement for boards to review data to be publicly reported for Dashboard local indicators in conjunction with the adoption of the LCAP is waived.

The 2020-21 LCAP will be a one-year LCAP to be prepared using an as-yet-to-be developed template. CDE will host a working group once again to develop the template over the summer months.

Use of the newly redesigned LCAP that we were exploring in the Strategic Planning Network will be delayed until 2021 to prepare the new three-year LCAP cycle for 2021-22 through 2023-24.

Categorical Programs

The May Revision proposes steep cuts to existing Prop. 98 funded categorical programs, totaling \$352.9 million in 2020-21. The largest cut in absolute dollar terms is a \$100 million reduction to After School Education and Safety. This reverses the Prop. 98 daily reimbursement rate augmentations added in recent years and reverts the rate to the Prop. 49 funded level of \$7.50 per day. The Adult Education Block Grant was cut by \$66.7 million (approximately 12.1%) relative to the Governor's January Budget proposal.

The remaining cuts listed below propose reductions of approximately 50% from 2019-20 levels to the following programs:

- K-12 Strong Workforce Program: \$79.4 million
- Career Technical Education Incentive Grant (CTEIG) Program: \$77.4 million
Future funding for CTEIG subject to an appropriation in the annual Budget Act.
- California Partnership Academies: \$9.4 million
- Career Technical Education Initiative: \$7.7 million
- Exploratorium: \$3.5 million
- Online Resource Subscriptions for Schools: \$3 million
- Specialized Secondary Program: \$2.4 million
- Agricultural Career Technical Education Incentive Grant: \$2.1 million
- Clean Technology Partnership: \$1.3 million

Most of these cuts could potentially be restored if the state receives sufficient additional federal funding relief. However, the administration's intent is to backfill cuts to LCFF before restoring categorical programs. The May Revision also eliminates most of the new programs proposed in the Governor's January Budget Proposal, including:

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CCEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000

Federal Stimulus Funds

Learning Loss Mitigation

The governor proposes a one-time investment of \$4.355 billion for LEAs from CARES Act funding to mitigate learning loss (\$355 million are Governor's Emergency Education Relief (GEER) funds and \$4 billion is from the Coronavirus Relief Fund).

The federal requirements tied these funds to new services for the highest needs students and are not to be considered backfill to LEA cuts. School boards are required to adopt instructional continuity plans in a public hearing describing how they will spend these funds on additional services, including any summer programs. Trailer bill language specifies that "each eligible LEA shall maintain a file of all receipts and records of expenditures for a period of no less than three years, or where an audit has been requested, until the audit is resolved."

The Governor proposes allocating the funds to LEAs as follows:

- \$2.855 billion of the grant will be distributed on a per ADA basis to LEAs that serve a concentration (55% or more) of LCFF student groups. Eligibility and ADA will be based on 2019-20 P-2 data.
- \$1.5 billion will be allocated to all school districts, county offices and eligible charters (classroom-based instruction) based on the total number of pupils with exceptional needs enrolled in the LEA using 2019-20 Fall 1 CALPADS Special Education data.

All funds received need to be expended by December 30, 2020 and used to mitigate learning loss. Funds will be sent directly to the LEAs and can be used to support all students. The following are examples for appropriate use of the funds:

- Learning supports that begin prior to the start of the school year, and the continuing intensive instruction and supports into the school year.
- Extending the instructional school year, including an earlier start date, by increasing the number of instructional minutes or days.
- Providing additional academic services for pupils, including diagnostic assessments of student learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices and connectivity for the provision of in-classroom and distance learning.
- Providing integrated student supports to address other barriers to learning, such as the provision of health, counseling or mental health services; professional development opportunities to help teachers and parents support pupils in distance-learning contexts; access to school breakfast and lunch programs; or programs to address student trauma and social-emotional learning.
- Offering classroom-based instruction based on a formula that considers the share of students most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth.

Elementary and Secondary School Emergency Relief (ESSER)

California received \$1.5 billion in CARES Act Federal Elementary and Secondary School Emergency Relief (ESSER) funds. Though received by the state in 2019-20, these funds cannot be apportioned to LEAs until authorized in the 2020-21 Budget Act. They will be distributed during the 2020-21 fiscal year based on the LEA's share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process. A preliminary allocation schedule can be found at <https://www.cde.ca.gov/fg/aa/ca/caresact.asp>.

LEAs must obligate the funds by September 30, 2022. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred from March 13, 2020, through the deadline for obligation.

Funding is provided to help schools respond to coronavirus and related school closures, meet the immediate needs of students and teachers, improve the use of education technology, support distance learning, and make up for lost learning time. An LEA receiving ESSER funds "must, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19." Use of funds includes:

- Existing purposes under the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA) and other laws.
- Preparedness coordination among government agencies
- Resources for principals and school leaders to address individual school needs.
- Providing activities to address the needs of certain disadvantaged students, including low-income students or children, children with disabilities, homeless students, and others requiring outreach and delivery of services.
- Training regarding sanitation and the minimization of infectious disease spread.
- Purchasing facility sanitation supplies
- Planning and coordination for long-term school closures, including planning for the provision of meals, online learning technology, and IDEA and other educational services to students who require them, consistent with existing law.
- Purchasing educational technology – "including hardware, software, and connectivity" – for students, including assistive or adaptive devices and equipment.
- Provision of mental health services and support.
- Planning and implementing summertime and after-school educational resources.
- Providing, planning or purchasing other activities that are necessary for the continued operation of, and provision of services by, the LEA, including its continued employment of staff (provided, that ESSER funds may not be used to subsidize or offset executive salaries and benefits of individuals who are not employees of the LEA, or for expenditures related to state or local teacher or faculty unions or association).
- Providing equitable services to students and teachers in nonpublic schools as required under the ESEA.

The Governor is also proposing allocating \$63.2 million for training and professional development for teachers, administrators, and other school personnel, focused on mitigating opportunity gaps and providing enhanced equity in learning opportunities, addressing trauma-related health and mental health barriers to learning, and developing strategies to support necessary changes in the educational program, such as implementing distance learning and social distancing.

Special Education

For the 2020-21 fiscal year, the Governor continues to propose a revised special education base funding formula using a three-year rolling average of LEAs' ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. The budget redirects \$492.7 million allocated in 2019-20 to the Special Education Early Intervention Preschool Grant for distribution through the new formula in addition to the \$152.6 million in AB 602 funding added in the 2019-20 budget. This additional, ongoing funding would further increase base funding rates of the lowest funded SELPAs to a new base funding rate estimated at \$645/ADA. The Governor estimates most LEAs would experience an increase in base funding, and approximately 100 LEAs with current funding rates higher than the new base rate would be held harmless. The Marin County SELPA's funding rate for 2019-20 is \$704/ADA and the SELPA will therefore be flat funded until the state-wide rate exceeds this amount.

The \$250 million for the Early Intervention Preschool Grant in 2020-21 as proposed by the Governor in January is excluded from the May Revision. All other existing AB 602 special education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year.

The \$500,000 in one-time funding for a study of the current SELPA governance and accountability structure and \$600,000 in one-time funding for two workgroups to study improved accountability for special education service delivery and student outcomes continue to be included as in the Governor's January proposals, except these efforts are now funded with IDEA funds (previously Prop. 98 funds). \$600,000 in IDEA funds are proposed to fund a workgroup to study of out-of-home care costs and services and to develop an IEP addendum for distance learning. The May Revision also proposes \$4 million one-time funding for dyslexia research, training, and a statewide conference.

Finally, the Governor proposes using \$7 million in IDEA funds to assist LEAs with developing regional alternative dispute resolution and statewide mediation services for cases related to special education distance learning during the pandemic.

Early Childhood Education

The May Revision applies a growth factor of -2.55% to the California State Preschool Program (CSPP), General Child Care (CCTR), Migrant Child Care (CMIG), Resource and Referral Program (CRRP), Alternative Payment Program (CAPP) and Local Child Care Planning Councils (LPCs) as well as caseload adjustments in CalWORKs Stages 1, 2, 3 and additional funding/slots in the CAPP childcare programs.

Nonetheless, the May Revision suspends COLA and the standard reimbursement rate utilized by CSPP/CCTR programs and the Regional Market Rate utilized to reimburse childcare providers in CalWORKs Stages 1, 2 and the CAPP are reduced by 10%.

The reimbursement rates for center-based contracts utilizing the SRR under this proposal are:

| | |
|-----------------|---------|
| CSPP – Part-Day | \$28.42 |
| CSPP – Full Day | \$45.61 |
| CCTR | \$45.61 |

Impacts on CalWORKs childcare and CAPP contracts inclusive of May Revision proposals:

| | |
|-----------------------------|---------|
| CalWORKs Stage 1 childcare | +58.66% |
| CalWORKs Stage 2 childcare | -18.17% |
| CalWORKs Stage 3 childcare | +10.74% |
| Alternative Payment Program | +14.54% |

CARES Act Funding for Child Care

California received \$350.3 million through the federal CARES Act for COVID-19 related childcare activities. To maximize the benefits of these funds to providers and families, the May Revision proposes the following expenditure plan:

- \$125 million for one-time stipends for state-subsidized childcare providers offering care during the COVID-19 pandemic.
- \$73 million for increased access to care for at-risk children and children of essential workers.
- \$8 million to extend family fee waivers until June 30, 2020.

Pension Contribution Rates

The 2019-20 Budget Act included \$850 million to buy down LEA employer contribution rates for CalSTRS and CalPERS in 2019-20 and 2020-21, as well as \$2.3 billion toward the employer long-term unfunded liability for both systems.

To provide LEAs with increased fiscal relief, the May Revision proposes redirecting the \$2.3 billion paid to CalSTRS and CalPERS toward long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22 as follows:

- Reduce the CalSTRS employer rate from 18.41% to 16.15% in 2020-21
- Reduce the CalSTRS employer rate from 18.2% to 16.02% in 2021-22.
- Reduce the CalPERS Schools Pool rate from 22.68% to 20.70% in 2020-21
- Reduce the CalPERS Schools Pool rate from 24.60% to 22.84% in 2021-22.

The decision to budget this pension relief should be based on the ability to absorb the increased costs should the proposal not be adopted with the final state budget.

Fiscal Flexibility Provisions

LEA fiscal flexibility relief measures are proposed in the Governor's May Revision and are listed below:

- Exemption if apportionment deferrals create a documented hardship
- Authority to exclude STRS-on-behalf-from the Routine Restricted Maintenance Account (RRMA) calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

Planning for a 45-day Budget Revision

Although recessions tend to last 10-15 months, the effect on public school funding can be longer lasting. This situation is unlike any other in that we are in the process of rethinking schools and site-based instruction. The lack of a clear understanding of school operations coupled with the continuing uncertainties impacting revenues means we may have to build our budgets on a 'workload' basis – i.e. changes in student population etc., with a full disclosure identifying those elements that have yet to be solidified.

The delay in tax filing permitted this year means that revenue figures will not be known until late July. As noted above, there is a distinct possibility the Administration will propose a budget revision in mid-August. The Property tax assessment roll will also be completed in mid-August providing much firmer information for the 2020-21 budget. Maintaining budget scenarios will provide the ability to quickly assess whether changes to the State budget are material to the District's budget and therefore require a 45-day budget revision.

Budget Scenarios

In times of uncertain revenue streams, it is important to develop multiple scenarios that could reasonably affect the LEA. Each scenario demands a different set of corresponding actions necessary to balance revenues and sustain adequate reserve levels. In these times of unprecedented uncertainty, we recommend all LEAs maintain three budget models to depict worst, middle-ground and best-case scenarios. The intent is to be thinking about how to address a multitude of situations the LEA may find itself in once the full and actual impact of the pandemic is determined.

The FCMAT Projection-Pro software was developed for this purpose, although there are many other tools, including QSS budget models, that may serve an LEA's needs. Regardless of the tool used, planning for various scenarios is essential and should be kept current throughout times of fiscal crisis and unpredictability.

Negotiations

Severe deterioration of the economic environment requires LEAs to be extremely cautious about the proposed impact of settlements that may hasten the evaporation of reserves or restrict the ability to solve budget constraints with salary adjustments. LEA fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

Reserves/Reserve Cap

We continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. Those districts that were able to build reserves over the last years of increased school funding enter this recession with greater flexibility in how they approach reductions to revenues. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated for 2020-21. Districts are advised to manage and maintain prudent reserves regardless of the reserve cap language included in Education Code (EC) Section 42127.01.

Summary

The Common Message is designed to assist LEAs in developing budgets and interim reports and is based on the Governor's May Revision. How this information affects each LEA is unique. We note the Senate Budget and Fiscal Review Committee released a pending Senate Version of the Budget 2020-21 on May 27, 2020 that rejects many of the proposed cuts to K-12 education, relying on cash deferrals, reserves and borrowing should federal stimulus funding fail to materialize. With this in mind, LEAs should evaluate their individual educational and financial risks. Finally, as we've seen in previous recessions, there is the possibility of a mid-year cut that could come as soon August following the state's postponed July 15 personal and corporate tax collections.

Apportionment Deferrals

As of May 2020 Revise

2019-20

2020-21

2021-22

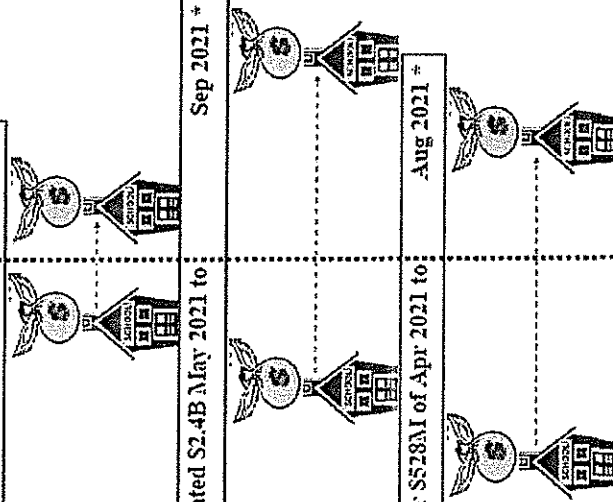
Estimated \$1.9B June 2020 to July 2020

Estimated \$2.4B June 2021 to Jul 2021 *

Estimated \$2.4B May 2021 to Sep 2021 *

Estimated 22% or \$528M of Apr 2021 to Aug 2021 *

\$5.3B proposed to be deferred from
FY 2020-21 to FY 2021-22



• All amounts are estimates and payment months are preliminary and subject to change.

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/29/2020
Re: Public Hearing for Excess of Minimum Reserve Requirements

Background:

Education Code 42127(a)(2)(B) requires an annual explanation of balances that are in excess of Minimum Reserve requirements, placing new transparency and public hearing regarding requirements for adoption of the annual budget. Education code requires a public hearing be held regarding the need for reserves in excess of the State minimum required reserve levels. The state required reserve for Lagunitas School District is a minimum reserve of at least 5% of total expenditures, also known as the Reserve for Economic Uncertainties.

Districts must substantiate the need for ending fund balances in excess of the State minimum for economic uncertainties identified in the budget. The formulated document is to be made available for viewing with the Proposed Budget at a publicized site.

County Offices of Education throughout the State, including Marin County Office of Education (MCOE), continue to reinforce the need for reserves in excess of the minimum reserve requirement. The Government Finance Officers Association (GFOA) recommends reserves equal to two months general fund operating expenditures. Through a constitutional amendment, the State of California enacted and maintains a rainy-day fund. Consistently, the recommendation for community funded basic aid districts to maintain approximately 17% in reserves. The attached document indicates unrestricted reserves of 10.71%, including a supplemental basic aid reserve, and restricted reserves of 2.75%.

Recommended Motion:

Public Hearing only. Consideration to be made at a subsequent Board Meeting.

**2020-21 Budget Adoption Reserves
Lagunitas 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.

| | | 2020-21 |
|--|----|--------------|
| Total General Fund Expenditures & Other Uses | | \$ 4,160,858 |
| Minimum Reserve requirement | 5% | \$ 208,043 |
| General Fund Combined Ending Fund Balance | | \$ 559,704 |
| Special Reserve Fund Ending Fund Balance | | \$ - |
| Components of ending balance: | | |
| Nonspendable (revolving, prepaid, etc.) | | \$ 5,000 |
| Restricted | | \$ 114,239 |
| Committed | | \$ - |
| Assigned | | \$ 107,596 |
| Reserve for economic uncertainties | | \$ 332,869 |
| Unassigned and Unappropriated | | \$ - |
| Subtotal of Assigned, Unassigned & Unappropriated | | \$ 440,465 |
| Total Components of ending balance | | \$ 559,704 |
| Assigned & Unassigned balances above the minimum reserve requirement | | \$ 232,422 |

| 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: | | |
| <i>District is a Community Funded (Basic Aid) district, with revenues closely tied to property values, which can be volatile in economic Board has downturns or when properties are transferred into public agency inventory.</i> | | |
| <i>As a small district, preparation must be made for unanticipated costs of special education placements.</i> | | |
| <i>Community Funded districts require greater reserves to provide cashflow to meet monthly payroll and expenses, due to revenues posting in December, April, & June.</i> | | |
| The Board has designated the following supplemental reserves: | | |
| -Supplemental reserve for economic uncertainties of 3% | \$124,826 | |
| -Special Education reserve | \$72,000 | |
| -STRS/PERS reserve | \$22,842 | |
| -Lottery reserve | \$12,754 | Total: \$232,422 |

Memo

To: Board of Trustees
From: John Carroll
Date: June 4, 2020
Re: School Re-opening Task Force

Item: Discussion/Action

Background:

The most recent information from the Department of Public Health (provided during a county-wide conference call with the Marin School Superintendents on May 27) is that substantial uncertainty remains regarding school re-openings for the 2020-2021 school year. The following items are of special concern and are currently unknown:

- When will schools be allowed to open?
- What limitations will be placed on student attendance/ cohort size and staffing when students are allowed to return to school?
- What safety measures (sanitization, symptom checks, PPE, etc.) will be recommended or mandated when schools re-open?
- When will further direction from the Health Department be given?

Local districts will be tasked with developing plans to re-open schools in a way that meets the needs of their communities while observing rules that will be recommended or mandated by the Health Department.

The school administration has been discussing various contingency plans in preparation for what seems to be the most likely scenarios in order to be ready to take steps to implement a plan when essential information becomes available. In order to take the next steps in formulating a plan, an expanded group (Task Force) will be helpful to assure that the concerns of the school community and employee groups are addressed prior to the Board of Trustees approving an appropriate re-opening plan.

The Task force should be small enough to make consensus-based decisions efficiently and to advocate for various stakeholder groups. Members of the Task Force should have the following qualifications:

1. Willingness and ability to review, understand and apply information from various agencies- Public Health, MCOE, etc.

2. Willingness to meet frequently and sometimes on short notice throughout the summer and into the fall.
3. Willingness to work collaboratively to make recommendations to the Board of Trustees.
4. Ability to understand diverse perspectives and work toward solutions that serve the whole school community.

Recommended Charge for the School Re-Opening Task Force:

Work collaboratively in a way that serves the whole school community to develop and recommend a plan to re-open school in accordance with mandates and recommendations from the Department of Public Health.

Suggested Minimum Task Force Composition:

- *Admin Team: Superintendent, Principal, CB, District Secretary/ HR manager (4)*
- *Certificated staff: 1 member from each program (3)*
- *Classified staff: 1 member*
- *Trustee: 1 member*
- *Parent at large: 1 member*
- *Community Center: 1 member*

Total: 11 members

Recommendation:

Administration recommends Board Approval of the proposed Task Force charge and composition.

Cost: N/A (see plan)



LAGUNITAS SCHOOL DISTRICT
San Geronimo, California

**MINUTES FROM THE REGULAR MEETING
OF THE BOARD OF TRUSTEES**

Thursday, May 20, 2020

1. **CALL TO ORDER:** The meeting was called to order at 3:30 p.m. by Steve Rebscher, Chair. Members present were Steve Rebscher, Denise Bohman, Amos Klausner and James Sanders. Richard Sloan, Trustee had an excused absence. Also present were John Carroll, Superintendent, Laura Shain, Principal and Jeff Lippstreu, CBO. Liz Wickersham, District Secretary, recorded the minutes.
2. **APPROVAL OF CLOSED SESSION AGENDA:** Board Members approved the Closed Session Agenda. **Motion:** Denise Bohman Trustee moved to approve, and James Sanders, Trustee second. **Motion Carried:** 4 ayes (Rebscher, Bohman, Klausner and Sanders).
3. **PUBLIC COMMENTS ON CLOSED SESSION AGENDA:** No public comments.
4. **RECESS TO CLOSED SESSION:** Board Members and Administration recessed to Closed Session pursuant to Ed. Code Section 54957.6 Conference with Labor Negotiator, John Carroll, Certificated, Classified, Management/Confidential, requested by John Carroll, Superintendent and pursuant to Section 54957: Public Employee Discipline/Dismissal/Release, requested by John Carroll, Superintendent.
5. **RECONVENE INTO OPEN SESSION:** The Board of Trustees reconvened at 4:00 p.m. and Richard Sloan, Trustee was present. The Chair announced that there was no reportable action in Closed Session.
6. **PUBLIC COMMENTS:**
 - Sally Pennypacker, a local resident and representing the League of Women Voters of Marin County, stated that she “along with a large and growing coalition of educators, labor, business, social justice organizations and local community leaders, are dedicated to the passage of the Schools and Communities First ballot measure. Schools and Communities First will yield \$12B per year in additional commercial property tax revenue. The money will provide much needed funding for schools and local communities throughout California. We all want good schools and safe neighborhoods. Yet, for decades, many big corporations have not been paying their fair share of property taxes, leaving California schools with overcrowded classrooms and without adequate counselors, librarians, and nurses. At the same time, California’s local governments are chronically underfunded, which has hurt the quality of local services including emergency responders, infrastructure repair, parks, libraries, and other vital programs. Despite some negative messages you might hear, homeowners and renters will NOT be affected by this initiative. This can’t be said enough. The measure only affects the assessment of commercial and industrial property. It maintains protections for homeowners and rental residential property, as well as for small businesses and agricultural lands. And finally, Schools and Communities First ensures strict accountability so that taxpayer money goes directly to schools and local communities. Please review and discuss this initiative amongst yourselves. Then, join a growing and powerful coalition fighting to fund our schools and local communities by closing California’s corporate property tax

loopholes while protecting homeowners, residential renters, agricultural land, and small businesses. Endorse the California Schools and Local Communities Funding Act to create responsible, fair, and long overdue reforms, ensuring California can thrive now and in the future.”

- Anita Collison, Teacher and President of the Lagunitas Teachers Association (LTA) read a letter formally requesting that when it comes time to consider reopening our schools, LTA would like to be a part of the process and have three members sit on whatever group or committee is formed. In addition, Anita noted that the LTA supports the Schools and Communities First ballot initiative.
- Marlene Maiello, Teacher stated that she would like for us all to discuss the reopening process together.
- Dave Cort, San Geronimo Valley Community Center (SGVCC) stated that he was so deeply appreciative of all our partnerships over the last ten weeks. There is no way we could have navigated this without all of you and even though the shutdown was hard, the next steps we focused on (food, financial and emotional support) have been a solid partnership. The SGVCC does not look to open its doors anytime soon and we look forward to navigating the next steps with Lagunitas School District.

7. **APPROVAL OF OPEN SESSION AGENDA:** Motion: Denise Bohman, Trustee moved to approve the Agenda, and Richard Sloan, Trustee second. Motion Carried: 5 ayes (Sloan, Rebscher, Bohman, Klausner, Sanders).

8. REPORTS:

A. BOARD MEMBER REPORTS

1. Denise Bohman, Trustee, thanked the San Geronimo Valley Community Center for taking such good care of our seniors. Denise mentioned that she is two weeks out of treatment and feeling much better.
2. Steve Rebscher, Trustee, said he was an attendant at the recent Property Tax Forum host by MCOE. The forum discussion was primarily about local and state economic effects. Overall it was an excellent presentation. It looks like we will have tough times for some time. Steve added that he recently wrote letters to the Pt. Reyes Light and Marin IJ supporting teachers and administration during this time. He feels that all are doing a wonderful job! There will be a larger article in the Stone Soup in June. Steve said he felt that it was important to get the word out there that our schools are doing an excellent job.

B. ADMINISTRATIVE REPORTS

1. John Carroll, Superintendent, reported on the following:
 - We want people to feel secure in employment and education.
 - The Local Control Accountability Plan (LCAP), the tool for local educational agencies to set goals, plan actions and leverage resources to meet those goals to improve student outcomes has been put off for six months and will be due in December 2020.
 - The Superintendents have weekly conference calls with the County of Marin Public Health Officer, Dr. Matt Willis or Deputy Public Health Officer Dr. Lisa Santora, whom are giving updates from the Health Department. Currently there are 338 COVID-19 cases in Marin County and in that number are 2 Frontline students in Marin County cohorts have tested positive. Even with all the precautions we take it will happen.
 - The Administration Team is looking at steps from the County Public Health Department about re-opening. Dr. Matt Willis and his team have been updated but no news about when school will re-open. We are still awaiting to hear about restrictions. The most restrictive example is what we are experiencing now (Distance Learning). Less restrictive would be having 12 students at a time in class, though John stated that he is not sure how we would do that and is hoping it won't

come to that being the recommendation. There are just so many unknowns at this time. We will start a partnership with our staff about re-opening school.

- The playgrounds are still closed per the Health Department and there will be no organized sports on campus until probably August.
- Ross Valley Charter is requesting payment of \$32,000 for a few students who are residents in our district however one student on the list does not live here, so we are making sure we do our due diligence with all the students on their list and make certain that they do live in our district.
- Tomorrow is the virtual Golden Bell Ceremony. This year we are honoring our Middle School Teacher Katherine Sanford and our classified employee who is being honored is Alejandro Alvarado.

2. Laura Shain, Principal, reported on the following:

- Great turnout at parent and staff meetings.
- Teachers are really working hard right now and our school families have been so great and supportive. We have a great team!
- Due to the pandemic we have a bigger unknown on Kindergarten registrations. At this point we are planning for business as usual.
- Currently working on graduation plans.
- Looking forward to the day we can have a reunion with our 8th grade students and celebrate their graduation.
- Finally, I would like to honor and thank the teachers and classified employees for all their hard work.

9. CORRESPONDENCE / INFORMATION ITEMS:

- a) The Board of Trustees reviewed the Enrollment update as of May 20, 2020.
- b) The Board of Trustees reviewed the Marin County of Education letter April 15, 2020.
- c) The Board of Trustees reviewed the League of Women Voters of Marin County – Schools & Community First Proposition.

10. ITEMS FOR DISCUSSION ONLY

- A. **LONG RANGE PLAN (LRP):** The LRP discussions are on hold until school reopens. Steve Rebscher, Trustee shared his thoughts and stated that once we reopen that our next steps should be working with teachers, as we need more communication and meetings with teachers.
- B. **CLASSROOM EDUCATION IN THE AGE OF CORONAVIRUS PRESENTATION:** Laura Shain, Principal provided the most up-to-date information and examples of the various ways we are continuing education and supporting students during distance-learning due to the COVID19 school closure.
- C. **2020-21 PRELIMINARY BUDGET DEVELOPMENT PRESENTATION:** Board Members received the most recent draft of the 2020-2021 Budget from Jeff Lippstreu, CBO.

- 11. CONSENT AGENDA: Motion:** Richard Sloan, Trustee, moved to approve the Consent Agenda, and Denise Bohman, second. **Motion Carried:** 5 ayes (Sloan, Bohman, Rebscher, Klausner, Sanders).
- a) Minutes – Regular Meeting, Regular Meeting, April 16, 2020 and Special Board Meeting, May 7, 2020
 - b) April 2020 Warrants
 - c) Overnight Field Trip – (1) Request for overnight field trip from Open Teachers for Open Program's overnight trip to Lair of the Golden Bear. Dates are September 2-4, 2020
 - d) Board Meeting Schedule for 2020-2021

12. DISCUSSION/ACTION ITEMS - No items.

HUMAN RESOURCES / ACTION AGENDA:

- A. **FORMAL ACCEPTANCE OF LETTER OF RESIGNATION** from Tatiana Bliss, Middle School Science Teacher. **Motion:** Richard Sloan, Trustee moved to approve the formal acceptance of letter of resignation from Tatiana Bliss. James Sanders, Trustee, second. **Motion Carried:** 5 ayes (Sloan, Bohman, Rebscher, Klausner, Sanders).
- B. **FORMAL ACCEPTANCE OF LETTER OF RESIGNATION** from Keeley White, RSP Assistant. **Motion:** Denise Bohman, Trustee moved to approve with regret, the formal acceptance of letter of resignation from Keeley White. Richard Sloan, Trustee, second. **Motion Carried:** 5 ayes (Sloan, Bohman, Rebscher, Klausner, Sanders).
- C. **APPROVED RECOMMENDATION FROM ADMINISTRATION FOR THE EMPLOYMENT OF ANDREW ELSON:** **Motion:** Denise Bohman, Trustee moved to approve a recommendation from Administration to employ Andrew Elson as the Middle School Science Teacher for the 2020-2021 school year. Richard Sloan, Trustee, second. **Motion Carried:** 5 ayes (Sloan, Bohman, Rebscher, Klausner, Sanders).

AGENDA PLANNING:

- Topics to be discussed at next Board meeting: Budget Hearing, re-opening committee and graduation plans.

ADJOURN: The Meeting was adjourned at 6:07 p.m. **Motion:** Amos Klausner, Trustee moved to approve, and James Sanders, Trustee second. **Motion Carried:** 5 ayes (Sloan, Bohman, Rebscher, Klausner, Sanders).

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0043 BATCH 43
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | | | | | | | | | | ABA NUM | ACCOUNT NUM | |
|----------|-------------|-------------------|--------------|----|------|---|---|----|------|------|-----|-----|---------|--------------------------------|-------------|
| | REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | AMOUNT |
| 20267051 | 001615/ | FISHMAN SUPPLY CO | | | | | | | | | | | | | |
| | | PV-200281 | | | | | 01-0000-0-5611.00-0000-8200-000-000-000 | | | | | | | 1253309 FLOOR FINSH | 655.56 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$655.56 |
| 20267052 | 000007/ | KAISER FOUNDATION | | | | | | | | | | | | | |
| | | PV-200274 | | | | | 01-0000-0-3702.00-1110-2700-000-000-000 | | | | | | | 552-0000 JUN20 KAISER ACTIVE | 753.27 |
| | | | | | | | 01-0000-0-9526.00-0000-0000-000-000-000 | | | | | | | 552-0000 JUN20 KAISER ACTIVE | 4,284.56 |
| | | | | | | | 01-0000-0-9526.00-0000-0000-000-000-000 | | | | | | | 552-0000 JUN20 KAISER ACTIVE | 16,128.91 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$21,166.74 |
| 20267053 | 000007/01 | KAISER FOUNDATION | | | | | | | | | | | | | |
| | | PV-200275 | | | | | 01-0000-0-9524.00-0000-0000-000-000-000 | | | | | | | 552-0001 JUN20 KAISER RETIREES | 1,366.88 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$1,366.88 |
| 20267054 | 000007/02 | KAISER FOUNDATION | | | | | | | | | | | | | |
| | | PV-200276 | | | | | 01-0000-0-9526.00-0000-0000-000-000-000 | | | | | | | 552-0002 JUN20 KAISER VALUE OP | 971.33 |
| | | | | | | | 01-0000-0-9526.00-0000-0000-000-000-000 | | | | | | | 552-0002 JUN20 KAISER VALUE OP | 6,770.51 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$7,741.84 |
| 20267055 | 002792/ | MANAGED HEALTH | | | | | | | | | | | | | |
| | | PV-200277 | | | | | 01-0000-0-9527.00-0000-0000-000-000-000 | | | | | | | PRM-052243 JUN20 ACTIVE EMPLOY | 75.48 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$75.48 |
| 20267056 | 003149/ | CAITLIN MOHAN | | | | | | | | | | | | | |
| | | PV-200273 | | | | | 01-1100-0-4300.00-1110-1000-025-004-512 | | | | | | | REIMB GRAMMER/WRITING SUPP | 80.00 |
| | | | | | | | WARRANT TOTAL | | | | | | | | \$80.00 |
| 20267057 | 000009/ | MSIA/DENTAL | | | | | | | | | | | | | |
| | | PV-200270 | | | | | 01-0000-0-3702.00-1110-2700-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 77.43 |
| | | | | | | | 01-0000-0-3702.00-1110-2700-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 77.39 |
| | | | | | | | 01-0000-0-9524.00-0000-0000-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 851.65 |
| | | | | | | | 01-0000-0-9524.00-0000-0000-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 77.43 |
| | | | | | | | 01-0000-0-9524.00-0000-0000-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 77.43 |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0043 BATCH 43
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR REQ# | NAME (REMIT) REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | ABA NUM | ACCOUNT NUM DESCRIPTION | AMOUNT |
|----------|---------------------|---------------------------|----|----|------|---|------|---|------|------|-----|-----|-----|---------|--------------------------------|------------|
| | | | | | | | | 01-0000-0-9528.00-0000-0000-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 1,370.64 |
| | | | | | | | | 01-0000-0-9528.00-0000-0000-000-000-000 | | | | | | | 007302-1151/1152 JUN20 DENTAL | 2,957.20 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$5,489.17 |
| 20267058 | 000221/ | MSIA/VISION | | | | | | | | | | | | | | |
| | | PV-200278 | | | | | | 01-0000-0-3702.00-1110-2700-000-000-000 | | | | | | | 30081850-0004 JUN20 VISION | 9.98 |
| | | | | | | | | 01-0000-0-9524.00-0000-0000-000-000-000 | | | | | | | 30081850-0004 JUN20 VISION | 69.86 |
| | | | | | | | | 01-0000-0-9529.00-0000-0000-000-000-000 | | | | | | | 30081850-0004 JUN20 VISION | 289.42 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$369.26 |
| 20267059 | 002841/ | OAK HILL SCHOOL | | | | | | | | | | | | | | |
| | | PO-200028 | 1. | | | | | 01-6500-0-5833.00-5770-1182-000-000-000 | | | | | | | 7923 APR20 NPS SCHOOL CONTR | 7,739.80 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$7,739.80 |
| 20267060 | 000372/ | OFFICE DEPOT INC | | | | | | | | | | | | | | |
| | | PO-200005 | 1. | | | | | 01-6500-0-4311.00-5770-1100-000-000-000 | | | | | | | 490445299001 BULK PAPER | 568.15 |
| | | PV-200271 | | | | | | 01-1100-0-4300.00-1110-2700-000-000-000 | | | | | | | 494733890001 OFFICE ENVELOPES | 64.65 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$632.80 |
| 20267061 | 000002/ | PG&E | | | | | | | | | | | | | | |
| | | PO-200002 | 1. | | | | | 01-0000-0-5510.00-0000-8200-000-000-000 | | | | | | | 2172974049-4 MAY20 ELECTRICITY | 69.84 |
| | | | 1. | | | | | 01-0000-0-5510.00-0000-8200-000-000-000 | | | | | | | 9922772254-5 MAY20 ELECTRICITY | 24.64 |
| | | | 1. | | | | | 01-0000-0-5510.00-0000-8200-000-000-000 | | | | | | | 8558428898-0 MAY20 ELECTRICITY | 300.32 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$394.80 |
| 20267062 | 000184/ | POINT REYES LIGHT | | | | | | | | | | | | | | |
| | | PV-200279 | | | | | | 01-0000-0-5803.00-0000-7200-000-000-000 | | | | | | | 54089 5/21/2020 LEGAL NOTICE | 33.00 |
| | | | | | | | | WARRANT TOTAL | | | | | | | | \$33.00 |
| 20267063 | 003373/ | ROCKY'S LAWN SERVICE | | | | | | | | | | | | | | |
| | | PO-200063 | 1. | | | | | 01-8150-0-5540.00-0000-8200-000-000-000 | | | | | | | 208 LEACH FIELD MAINTENANCE | 3,500.00 |
| | | PV-200282 | | | | | | 01-0000-0-5840.00-0000-8200-027-000-000 | | | | | | | 208 BALANCE EACH FIELDS MAINT | 2,200.00 |
| | | | | | | | | 01-8150-0-5840.00-0000-8200-027-000-000 | | | | | | | 208 BALANCE EACH FIELDS MAINT | 300.00 |

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 06/03/2020

06/02/20

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0043 BATCH 43
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT | | | | | | | | | |
|---------------|-------------|-----------------|--------------|---------|-------------|--------|------|----|------|------|-----|-----|-----|--------------------------------|--------------|
| | REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | |
| ----- | | | | | | | | | | | | | | | |
| WARRANT TOTAL | | | | | | | | | | | | | | | \$6,000.00 |
| 20267064 | 000728/ | SCHOLASTIC INC. | | | | | | | | | | | | | |
| | | PO-200143 | 1. | 01 | 6300 | 0 | 4100 | 00 | 1110 | 1000 | 025 | 003 | 000 | 21673755 PAULINE READING BOOKS | 321.77 |
| WARRANT TOTAL | | | | | | | | | | | | | | | \$321.77 |
| *** FUND | TOTALS *** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | TOTAL NUMBER OF CHECKS: | 14 |
| | | | | | | | | | | | | | | TOTAL AMOUNT OF CHECKS: | \$52,067.10* |
| | | | | | | | | | | | | | | TOTAL ACH GENERATED: | 0 |
| | | | | | | | | | | | | | | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | | | | | | | | | | | | TOTAL EFT GENERATED: | 0 |
| | | | | | | | | | | | | | | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | | | | | | | | | | | | TOTAL PAYMENTS: | 14 |
| | | | | | | | | | | | | | | TOTAL AMOUNT: | \$52,067.10* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT

BATCH: 0043 BATCH 43

FUND : 35 BUILDING FUND PROP1A/SB50 CSSF

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT |
|-------------------------|-------------|-----------------|---|---------|--------------------------|--------------|
| | REQ# | REFERENCE LN | FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP | | DESCRIPTION | |
| 20267065 | 003358/ | LACO ASSOCIATES | | | | |
| | | PV-200272 | 35-0000-0-5823.00-9500-8500-027-000-000 | 46413 | GYM STORAGE TESTING INSP | 165.00 |
| | | | WARRANT TOTAL | | | \$165.00 |
| 20267066 | 002192/ | JOHN A. YOUNG | | | | |
| | | PV-200280 | 35-0000-0-6171.00-0000-8500-027-000-000 | 3011 | GYM STORAGE BALANCE DUE | 500.00 |
| | | | WARRANT TOTAL | | | \$500.00 |
| *** FUND | TOTALS *** | | TOTAL NUMBER OF CHECKS: | 2 | TOTAL AMOUNT OF CHECKS: | \$665.00* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$0.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$0.00* |
| | | | TOTAL PAYMENTS: | 2 | TOTAL AMOUNT: | \$665.00* |
| *** BATCH TOTALS *** | | | TOTAL NUMBER OF CHECKS: | 16 | TOTAL AMOUNT OF CHECKS: | \$52,732.10* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$0.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$0.00* |
| | | | TOTAL PAYMENTS: | 16 | TOTAL AMOUNT: | \$52,732.10* |
| *** DISTRICT TOTALS *** | | | TOTAL NUMBER OF CHECKS: | 16 | TOTAL AMOUNT OF CHECKS: | \$52,732.10* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$0.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$0.00* |
| | | | TOTAL PAYMENTS: | 16 | TOTAL AMOUNT: | \$52,732.10* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0042 BATCH 42
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR REQ# | NAME (REMIT) REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | ABA NUM | ACCOUNT NUM DESCRIPTION | AMOUNT |
|----------|---------------------|---------------------------|----|----|------|------|------|------|------|------|------|-----|-----|---------|--------------------------------|-------------|
| 20266513 | 003355/ | TATIANA B BLISS | | | | | | | | | | | | | | |
| | | PV-200267 | | 01 | 1100 | 0 | 4300 | 00 | 1110 | 1000 | 025 | 004 | 516 | | REIMB 5/18 SCIENCE SUPPLIES | 56.70 |
| | | | | 01 | 1100 | 0 | 4300 | 00 | 1390 | 1000 | 025 | 004 | 000 | | REIMB 5/18 SCIENCE SUPPLIES | 250.00 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$306.70 |
| 20266514 | 002511/ | BOLINAS-STINSON | | | | | | | | | | | | | | |
| | | PV-200268 | | 01 | 0000 | 0 | 4300 | 00 | 0000 | 7200 | 000 | 000 | 000 | | 19-20-LAG1 SECURITY CAMERA | 194.84 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$194.84 |
| 20266515 | 003272/ | DUBLAS LOPEZ CALDERON | | | | | | | | | | | | | | |
| | | PV-200269 | | 01 | 0000 | 0 | 9560 | 00 | 0000 | 0000 | 000 | 000 | 000 | | REISSUE STALE DATED PAYCK10/10 | 14.12 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$14.12 |
| 20266516 | 000001/ | MARIN MUNICIPAL | | | | | | | | | | | | | | |
| | | PO-200001 | 1. | 01 | 0000 | 0 | 5535 | 00 | 0000 | 8200 | 000 | 000 | 000 | | 700231 MAR-APR20 WATER COSTS | 1,295.13 |
| | | | | 1. | 01 | 0000 | 0 | 5535 | 00 | 0000 | 8200 | 000 | 000 | 000 | 343501 MAR-APR20 WATER COSTS | 188.23 |
| | | | | 1. | 01 | 0000 | 0 | 5535 | 00 | 0000 | 8200 | 000 | 000 | 000 | 341316 MAR-APR20 WATER COSTS | 179.85 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$1,663.21 |
| 20266517 | 000372/ | OFFICE DEPOT INC | | | | | | | | | | | | | | |
| | | PO-200152 | 1. | 01 | 1100 | 0 | 4300 | 00 | 1110 | 2140 | 000 | 000 | 000 | | 485150064001 OFFICE SUPPLIES | 161.91 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$161.91 |
| 20266518 | 003389/ | THE SPEECH PATHOLOGY | | | | | | | | | | | | | | |
| | | PO-200121 | 1. | 01 | 6500 | 0 | 5835 | 00 | 5770 | 1182 | 000 | 000 | 000 | | INV015787 FEB20 OT SERVICES | 1,368.00 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$1,368.00 |
| 20266519 | 003345/ | VIVA EL ESPANOL | | | | | | | | | | | | | | |
| | | PO-200108 | 2. | 01 | 9032 | 0 | 5840 | 00 | 1234 | 1000 | 000 | 000 | 000 | | 19-20 OPEN CLSSRM 2/3 PAYMENTS | 3,102.00 |
| | | | | 3. | 01 | 9033 | 0 | 5840 | 00 | 1234 | 1000 | 000 | 000 | 000 | 19-20 MONTESSORI 2/3 PAYMENTS | 3,290.00 |
| | | | | 1. | 01 | 9034 | 0 | 5840 | 00 | 1234 | 1000 | 000 | 000 | 000 | 19-20 MID SCH 2/3 PAYMENTS | 4,057.33 |
| | | | | | | | | | | | | | | | WARRANT TOTAL | \$10,449.33 |
| 20266520 | 003248/ | WELLS FARGO VENDOR | | | | | | | | | | | | | | |
| | | PO-200009 | 1. | 01 | 0000 | 0 | 5620 | 00 | 0000 | 7200 | 000 | 000 | 000 | | 5010355648 COPY MACHINES FINAN | 595.38 |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0042 BATCH 42
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT | | | | | | | | | |
|---------------|---------------------|--------------|-------------------------|---------|-------------|--------|----|------|------|-----|-----|-----|-------------|-------------------------|--------------|
| REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | AMOUNT | |
| ----- | | | | | | | | | | | | | | | |
| WARRANT TOTAL | | | | | | | | | | | | | | \$595.38 | |
| *** FUND | TOTALS *** | | | | | | | | | | | | | | |
| | | | TOTAL NUMBER OF CHECKS: | | | | | | | | | | 8 | TOTAL AMOUNT OF CHECKS: | \$14,753.49* |
| | | | TOTAL ACH GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | | | | | | | | | | 8 | TOTAL AMOUNT: | \$14,753.49* |
| *** | BATCH TOTALS *** | | | | | | | | | | | | | | |
| | | | TOTAL NUMBER OF CHECKS: | | | | | | | | | | 8 | TOTAL AMOUNT OF CHECKS: | \$14,753.49* |
| | | | TOTAL ACH GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | | | | | | | | | | 8 | TOTAL AMOUNT: | \$14,753.49* |
| *** | DISTRICT TOTALS *** | | | | | | | | | | | | | | |
| | | | TOTAL NUMBER OF CHECKS: | | | | | | | | | | 8 | TOTAL AMOUNT OF CHECKS: | \$14,753.49* |
| | | | TOTAL ACH GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | | | | | | | | | | 8 | TOTAL AMOUNT: | \$14,753.49* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0041 BATCH 41
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR REQ# | NAME (REMIT) REFERENCE LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | ABA NUM | ACCOUNT NUM DESCRIPTION | AMOUNT |
|----------|---------------------|------------------------------|----|---|---|------|----|------|------|-----|-----|-----|---------|-------------------------------|------------|
| 20266071 | 000003/ | AT&T | | | | | | | | | | | | | |
| | | PO-200003 | 1. | 01-0000-0-5970.00-0000-2700-000-000-000 | | | | | | | | | | APR20 20 TELEPHONE COSTS | 331.18 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$331.18 |
| 20266072 | 002598/ | AT&T | | | | | | | | | | | | | |
| | | PO-200015 | 1. | 01-0000-0-5940.00-0000-8200-000-000-000 | | | | | | | | | | 9391062828 MAY20 OPT-E-MAN | 538.02 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$538.02 |
| 20266073 | 003179/ | FAGEN FRIEDMAN | | | | | | | | | | | | | |
| | | PO-200011 | 1. | 01-0000-0-5829.00-0000-7100-000-000-000 | | | | | | | | | | 182750-2 FEB20 LEGAL SERVICES | 60.00 |
| | | | 1. | 01-0000-0-5829.00-0000-7100-000-000-000 | | | | | | | | | | 182750-1 SEP19 LEGAL RESUBM | 120.00 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$180.00 |
| 20266074 | 003391/ | LAGUNITAS GROCERY INC | | | | | | | | | | | | | |
| | | PV-200262 | | 01-7388-0-5839.00-0000-3700-000-000-000 | | | | | | | | | | 4/20-30 LUNCHES F01 | 1,161.00 |
| | | PV-200264 | | 01-7388-0-5839.00-0000-3700-000-000-000 | | | | | | | | | | 5/1 LUNCH F01 | 129.00 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$1,290.00 |
| 20266075 | 002389/ | PITNEY BOWES | | | | | | | | | | | | | |
| | | PO-200016 | 1. | 01-0000-0-5625.00-0000-7200-000-000-000 | | | | | | | | | | 3103915845 POSTAGE MACHINE | 167.52 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$167.52 |
| 20266076 | 002597/ | PITNEY BOWES INC | | | | | | | | | | | | | |
| | | PO-200017 | 1. | 01-0000-0-5960.00-0000-7200-000-000-000 | | | | | | | | | | 19-20 POSTAGE PAYMENT | 158.00 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$158.00 |
| 20266077 | 002687/ | SILYCO | | | | | | | | | | | | | |
| | | PO-200008 | 1. | 01-9040-0-5840.00-1110-2420-000-000-000 | | | | | | | | | | APR2020 COMPUTER TECH SUPP | 2,050.00 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$2,050.00 |
| 20266078 | 003384/ | THE HELIX SCHOOL | | | | | | | | | | | | | |
| | | PO-200079 | 1. | 01-6500-0-5833.00-5770-1182-000-000-000 | | | | | | | | | | BP0643 APR20 17 DAYS | 5,194.35 |
| | | | | | | | | | | | | | | WARRANT TOTAL | \$5,194.35 |
| 20266079 | 002776/ | THYSSEN KRUPP | | | | | | | | | | | | | |
| | | PO-200047 | 1. | 01-0000-0-5840.00-0000-8200-027-000-000 | | | | | | | | | | 3005225272 GYM ELEVATION SERV | 195.24 |

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 05/15/2020

05/14/20

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT

BATCH: 0041 BATCH 41

FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | | | | | | | | | | ABA NUM | ACCOUNT NUM | | |
|---------------|-------------|--------------|-------------------------|----|------|---|------|----|------|------|-----|-----|---------|-------------------------|----------|--------------|
| | REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | AMOUNT | |
| ----- | | | | | | | | | | | | | | | | |
| WARRANT TOTAL | | | | | | | | | | | | | | | \$195.24 | |
| *** FUND | TOTALS *** | | | | | | | | | | | | | | | |
| | | | TOTAL NUMBER OF CHECKS: | | | | | | | | | | 9 | TOTAL AMOUNT OF CHECKS: | | \$10,104.31* |
| | | | TOTAL ACH GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF ACH: | | \$.00* |
| | | | TOTAL EFT GENERATED: | | | | | | | | | | 0 | TOTAL AMOUNT OF EFT: | | \$.00* |
| | | | TOTAL PAYMENTS: | | | | | | | | | | 9 | TOTAL AMOUNT: | | \$10,104.31* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT

BATCH: 0041 BATCH 41

FUND : 13 CAFETERIA FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT |
|----------|-------------|-----------------------|--|------------|-------------------------|-------------|
| | REQ# | REFERENCE LN | FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP | | DESCRIPTION | |
| 20266080 | 000099/ | CA DEPT OF EDUCATION | | | | |
| | | PO-200032 | 2. 13-5310-0-4700.00-0000-3700-000-000-000 | 20SF-35136 | COMMODITIES | 51.30 |
| | | | 2. 13-5310-0-4700.00-0000-3700-000-000-000 | 20SF-34528 | COMMODITIES BALNC | 36.55 |
| | | | 1. 13-5310-0-4700.00-0000-3700-000-000-000 | 20SF-34528 | COMMODITIES | 3.35 |
| | | | WARRANT TOTAL | | | \$91.20 |
| 20266081 | 003391/ | LAGUNITAS GROCERY INC | | | | |
| | | PV-200263 | 13-5310-0-5839.00-0000-3700-000-000-000 | 4/20-30 | LUNCH F13 | 999.00 |
| | | PV-200265 | 13-5310-0-5839.00-0000-3700-000-000-000 | 5/1 | LUNCH F13 | 111.00 |
| | | | WARRANT TOTAL | | | \$1,110.00 |
| 20266082 | 002611/ | US FOODSERVICE INC | | | | |
| | | PO-200039 | 2. 13-5310-0-4700.00-0000-3700-000-000-000 | 3284990 | LUNCH PRGM FOOD | 25.59 |
| | | | WARRANT TOTAL | | | \$25.59 |
| *** FUND | TOTALS *** | | TOTAL NUMBER OF CHECKS: | 3 | TOTAL AMOUNT OF CHECKS: | \$1,226.79* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$0.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$0.00* |
| | | | TOTAL PAYMENTS: | 3 | TOTAL AMOUNT: | \$1,226.79* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT

BATCH: 0041 BATCH 41

FUND : 21 BUILDING FUND #1 (BOND PROCDs)

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT | | | | | | | | |
|-------------------------|-------------|------------------------|--------------|---|-------------|-------------------------|----|------|------|-----|-----|-----|--------------------------------|--------------|
| REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | AMOUNT |
| 20266083 | 003402/ | JACOBSON FENCE CO. INC | | | | | | | | | | | | |
| | | PV-200266 | | 21-0000-0-6171.00-9500-8500-025-000-000 | | | | | | | | | 5811 SG CHAIN LINK CAMPUS FENC | 7,277.00 |
| | | | | | | | | | | | | | WARRANT TOTAL | \$7,277.00 |
| *** FUND | TOTALS *** | | | | | | | | | | | | | |
| | | | | | | TOTAL NUMBER OF CHECKS: | | | | | | | TOTAL AMOUNT OF CHECKS: | \$7,277.00* |
| | | | | | | TOTAL ACH GENERATED: | | | | | | | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | | | | TOTAL EFT GENERATED: | | | | | | | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | | | | TOTAL PAYMENTS: | | | | | | | TOTAL AMOUNT: | \$7,277.00* |
| *** BATCH TOTALS *** | | | | | | | | | | | | | | |
| | | | | | | TOTAL NUMBER OF CHECKS: | | | | | | | TOTAL AMOUNT OF CHECKS: | \$18,608.10* |
| | | | | | | TOTAL ACH GENERATED: | | | | | | | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | | | | TOTAL EFT GENERATED: | | | | | | | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | | | | TOTAL PAYMENTS: | | | | | | | TOTAL AMOUNT: | \$18,608.10* |
| *** DISTRICT TOTALS *** | | | | | | | | | | | | | | |
| | | | | | | TOTAL NUMBER OF CHECKS: | | | | | | | TOTAL AMOUNT OF CHECKS: | \$18,608.10* |
| | | | | | | TOTAL ACH GENERATED: | | | | | | | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | | | | TOTAL EFT GENERATED: | | | | | | | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | | | | TOTAL PAYMENTS: | | | | | | | TOTAL AMOUNT: | \$18,608.10* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0040 BATCH 40
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT |
|----------|-------------|------------------------|--|---------------------|-----------------------|----------|
| | REQ# | REFERENCE LN | FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP | | DESCRIPTION | |
| 20265657 | 000033/ | FAIRFAX LUMBER | | | | |
| | | PO-200033 | 1. 01-0000-0-4315.00-0000-8200-000-000-000 | 205105 | STORE DISCOUNT | 2.15- |
| | | | 1. 01-0000-0-4315.00-0000-8200-000-000-000 | 0205105 | PINE, HRDWARE,FSTNRS | 10.77 |
| | | | 1. 01-0000-0-4315.00-0000-8200-000-000-000 | 204928204928 | GROUNDS/PARKING S | 9.81- |
| | | | 1. 01-0000-0-4315.00-0000-8200-000-000-000 | 204928 | GROUNDS/PARKING SIGNS | 49.05 |
| | | | WARRANT TOTAL | | | \$47.86 |
| 20265658 | 001869/ | JEFFREY LIPPSTREU | | | | |
| | | PV-200261 | 01-0000-0-4313.00-0000-8200-000-000-000 | REIMB 5/6 | FUEL & SUPPLIES | 131.86 |
| | | | 01-1100-0-4301.00-0000-8200-000-000-000 | REIMB 5/6 | FUEL & SUPPLIES | 31.69 |
| | | | WARRANT TOTAL | | | \$163.55 |
| 20265659 | 000372/ | OFFICE DEPOT INC | | | | |
| | | PO-200148 | 1. 01-1100-0-4300.00-1110-1000-025-003-000 | 478981273001 | RETURNED ITEMS | 25.76- |
| | | | 1. 01-1100-0-4300.00-1110-1000-025-003-000 | 475241190001 | STDNT SUPPL BAL | 39.14 |
| | | | 2. 01-1100-0-4300.00-1110-1000-025-004-000 | 475223578001 | STUDENT SUPPL | 400.00 |
| | | | 3. 01-1100-0-4300.00-1110-1000-026-000-000 | 475241190001 | STUDENT SUPPLIES | 353.74 |
| | | | 3. 01-1100-0-4300.00-1110-1000-026-000-000 | 475223578001 | STUDENT SUPPLIES | 46.26 |
| | | | WARRANT TOTAL | | | \$813.38 |
| 20265660 | 000002/ | PG&E | | | | |
| | | PO-200002 | 1. 01-0000-0-5510.00-0000-8200-000-000-000 | 99227722545 | APR20 ELECTRICITY | 53.38 |
| | | | 1. 01-0000-0-5510.00-0000-8200-000-000-000 | 21729740494 | APR20 ELECTRICITY | 70.49 |
| | | | WARRANT TOTAL | | | \$123.87 |
| 20265661 | 003404/ | MOIRA PUCCI | | | | |
| | | PV-200257 | 01-1100-0-4300.00-1451-1000-025-003-000 | REIMB SCREENCASTIFY | COSTS | 29.00 |
| | | | WARRANT TOTAL | | | \$29.00 |
| 20265662 | 003342/ | ELIZABETH S WICKERSHAM | | | | |
| | | PV-200255 | 01-0000-0-4300.00-0000-7110-000-000-000 | REIMB FAST SIGNS | BANNER | 180.04 |
| | | | WARRANT TOTAL | | | \$180.04 |

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 05/08/2020

05/07/20

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0040 BATCH 40
FUND : 01 GENERAL FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT |
|----------|-------------|--------------|---|-------------|-------------------------|-------------|
| REQ# | REFERENCE | LN | FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP | DESCRIPTION | | |
| *** FUND | TOTALS *** | | TOTAL NUMBER OF CHECKS: | 6 | TOTAL AMOUNT OF CHECKS: | \$1,357.70* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | 6 | TOTAL AMOUNT: | \$1,357.70* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT
BATCH: 0040 BATCH 40
FUND : 13 CAFETERIA FUND

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT | | | | | | | | |
|----------|-------------|-----------------|--------------|---|-------------|--------|----|------|------|-----|-----|-----|----------------------------|-----------|
| REQ# | REFERENCE | LN | FD | RESC | Y | OBJT | SO | GOAL | FUNC | LOC | ACT | GRP | DESCRIPTION | |
| 20265663 | 002631/ | ARAMARK UNIFORM | | | | | | | | | | | | |
| | | PO-200029 | 1. | 13-5310-0-4300.00-0000-3700-000-000-000 | | | | | | | | | 704823038 KITCHEN SUPPLIES | 46.00 |
| | | | 1. | 13-5310-0-4300.00-0000-3700-000-000-000 | | | | | | | | | 704853616 KITCHEN SUPPLIES | 46.00 |
| | | | 1. | 13-5310-0-4300.00-0000-3700-000-000-000 | | | | | | | | | 704843418 KITCHEN SUPPLIES | 46.00 |
| | | | 1. | 13-5310-0-4300.00-0000-3700-000-000-000 | | | | | | | | | 704833226 KITCHEN SUPPLIES | 46.00 |
| | | | | | | | | | | | | | WARRANT TOTAL | \$184.00 |
| *** FUND | TOTALS *** | | | | | | | | | | | | | |
| | | | | TOTAL NUMBER OF CHECKS: | | 1 | | | | | | | TOTAL AMOUNT OF CHECKS: | \$184.00* |
| | | | | TOTAL ACH GENERATED: | | 0 | | | | | | | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | | TOTAL EFT GENERATED: | | 0 | | | | | | | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | | TOTAL PAYMENTS: | | 1 | | | | | | | TOTAL AMOUNT: | \$184.00* |

DISTRICT: 021 LAGUNITAS SCHOOL DISTRICT

BATCH: 0040 BATCH 40

FUND : 35 BUILDING FUND PROP1A/SB50 CSSF

| WARRANT | VENDOR/ADDR | NAME (REMIT) | DEPOSIT TYPE | ABA NUM | ACCOUNT NUM | AMOUNT |
|-------------------------|-------------|-------------------------------|---|---------|--------------------------------|--------------|
| | REQ# | REFERENCE LN | FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP | | DESCRIPTION | |
| 20265664 | 003358/ | LACO ASSOCIATES | | | | |
| | | PV-200256 | 35-0000-0-5823.00-9500-8500-027-000-000 | | 46281 STORAGE BOLT TESTING | 737.50 |
| | | | WARRANT TOTAL | | | \$737.50 |
| 20265665 | 003360/ | BRUCE C. MANSELL | | | | |
| | | PV-200260 | 35-0000-0-5823.00-9500-8500-027-000-000 | | MAR2020 GYM STORAGE INSPECTION | 2,000.00 |
| | | | WARRANT TOTAL | | | \$2,000.00 |
| 20265666 | 003403/ | THOMPSON BUILDERS CORPORATION | | | | |
| | | PV-200259 | 35-0000-0-6171.00-0000-8500-027-000-000 | | GYM STORAGE CONSTR | 27,352.09 |
| | | | WARRANT TOTAL | | | \$27,352.09 |
| 20265667 | 002192/ | JOHN A. YOUNG | | | | |
| | | PV-200258 | 35-0000-0-6171.00-0000-8500-027-000-000 | | 3011 GYM STORAGE ROOF PYMNT | 980.00 |
| | | | WARRANT TOTAL | | | \$980.00 |
| *** FUND | TOTALS *** | | TOTAL NUMBER OF CHECKS: | 4 | TOTAL AMOUNT OF CHECKS: | \$31,069.59* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | 4 | TOTAL AMOUNT: | \$31,069.59* |
| *** BATCH TOTALS *** | | | TOTAL NUMBER OF CHECKS: | 11 | TOTAL AMOUNT OF CHECKS: | \$32,611.29* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | 11 | TOTAL AMOUNT: | \$32,611.29* |
| *** DISTRICT TOTALS *** | | | TOTAL NUMBER OF CHECKS: | 11 | TOTAL AMOUNT OF CHECKS: | \$32,611.29* |
| | | | TOTAL ACH GENERATED: | 0 | TOTAL AMOUNT OF ACH: | \$.00* |
| | | | TOTAL EFT GENERATED: | 0 | TOTAL AMOUNT OF EFT: | \$.00* |
| | | | TOTAL PAYMENTS: | 11 | TOTAL AMOUNT: | \$32,611.29* |

INTERDISTRICT TRANSFER LIST #2 2020-2021
June 4, 2020

| <u>OUTGOING</u> | <u>TO</u> | <u>STATUS</u> |
|------------------------|-------------------------|----------------------|
| Isla Skapik | Nicasio School District | Renewal |
| Emme Skapik | Nicasio School District | Renewal |

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 6/1/2020
Re: 2020-21 Education Protection Account

BACKGROUND:

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. Subsequently, voters passed Proposition 55 in 2016, which continued the income tax rates established by Proposition 30, and extended the funding to districts through 2030.

These propositions provide that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues received by districts are deposited into an account called the Education Protection Account (EPA). For the majority of districts, EPA dollars are part of and not in addition to state aid; thus, a corresponding reduction is made to its general purpose funds. However, the EPA funding is additional state aid for the Lagunitas School District and other basic aid districts.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions: the plan must be approved by the governing board during a public meeting; EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure); Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

MOTION:

This is a discussion item. Action will be taken at the June 25, 2020 Board Meeting.

Lagunitas School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2020-21

| Description | Object Codes | Amount |
|--|--------------|-------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | 8012 | \$45,402.00 |
| Education Protection Account Entitlement | | |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | \$45,402.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | |
| AU of a Multidistrict SELPA | 2200 | |
| Instructional Library, Media, and Technology | 2420 | |
| Other Instructional Resources | 2490-2495 | |
| School Administration | 2700 | |
| Pupil Services | | |
| Guidance and Counselling Services | 3110 | |
| Psychological Services | 3120 | |
| Attendance and Social Work Services | 3130 | |
| Health Services | 3140 | |
| Speech Pathology and Audiology Services | 3150 | |
| Pupil Testing Services | 3160 | |
| Pupil Transportation | 3600 | |
| Food Services | 3700 | |
| Other Pupil Services | 3900 | |
| Ancillary Services | 4000-4999 | |
| Community Services | 5000-5999 | |
| Enterprise | 6000-6999 | |
| General Administration | 7000-7999 | |
| Plant Services | 8000-8999 | |
| Other Outgo | 9000-9999 | |
| TOTAL EXPENDITURES AND OTHER FINANCING SOURCES | | \$45,402.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Sources) | | \$0.00 |

LAGUNITAS SCHOOL DISTRICT

RESOLUTION NO. 2021-03

REGARDING THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state general Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increase in taxes impose by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Chief Business Official shall estimate the total amount of additional revenue, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county office of education, charter schools and community college district;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college district, county office of education, school districts and charter school shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school district and charter schools to comply with the additional audit requirements of Article XII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposed oaf Article XIII, Section 36.

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Trustees of the Lagunitas School District as follows:

1. The monies received for the Education Protection Account shall be spend as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Lagunitas School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Lagunitas School District has determined to spend the monies received from the Education Protection Act for the 2020/21 school year on:
 - Teacher Salaries, Payroll costs: \$45,402.

PASSED AND ADOPTED this day, June 4, 2020, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Board Member

Board Member

Board Member

Board Member

Board Member

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/28/2020
Re: 2020-21 Tax Anticipation Notes (TAN)

Background:

As a Basic Aid funded district, Lagunitas School District receives more than 70% of its Funding from property tax and parcel tax collections, which are paid to the district in December, April, and June of each fiscal year. At the same time, the District has financial obligations each month throughout the fiscal year. The combination creates the need to ensure cash flow is available throughout the fiscal year.

Education Code Section 42620 authorizes the Marin County Board of Supervisors to make Temporary transfers of funds to school districts that are experiencing cash shortages. For participation in the program, a District completes an annual request for a tax anticipation loan for cash flow from the County of Marin and provides an approved Board Resolution. Once the District receives approval from the Marin County Board of Supervisors, the County Auditor will allow the District to have a negative cash balance in any of its funds. The County of Marin will apply "negative interest" to these balances at the County's current interest rate. There are no other charges for this service.

The information for the justification and the maximum amount the District may borrow is based on the District's July 1 adopted budget. The calculated amount for 2020-21 is \$1,695,695.

Recommended Motion:

Approve Board Resolution for the establishment of a Tax Anticipation Note (TAN) with the County of Marin for the 2020-21 fiscal year.

Quick Summary / Abstract:

Approval of the Tax Anticipation Note (TAN) agreement for 2020-21 will provide the District with cash flow flexibility as per Education Code 42620 for funds held by the County of Marin on behalf of Lagunitas School District.



MARIN COUNTY OFFICE OF EDUCATION

Mary Jane Burke
Marin County Superintendent of Schools
1111 Las Gallinas Avenue / P O Box 4925
San Rafael, California 94913

LOAN REQUEST - TAX ANTICIPATION

In accordance with Article XVI, Section 6, of the Constitution of the State of California, and Education Code Section 42620, the Lagunitas School District requests that the sum of One Million Six Hundred Ninety Six Thousand Six Hundred Ninety Five (\$ 1,696,695) be transferred from funds in the custody of the Treasurer of the County of Marin to the district for meeting the obligations incurred for maintenance purposes for the fiscal year 2020-21 (July 1 through last Monday in April only OR as specified in the attached Addendum).

PART A - Justification (Source: School District Adopted Budget SACS Form 01, Page 1, Column F)

| | |
|--|---------------------|
| 1. Total Expenditures & Other Outgo (Objects 1000-7000). | \$ <u>4,078,858</u> |
| 2. Less: Capital Outlay (Objects 6000). | <u>0</u> |
| 3. Less: Total Other Outgo (Objects 7000). | <u>155,667</u> |
| 4. Total Items 2 & 3. | \$ <u>155,667</u> |
| 5. Current Operating Expenditures (Item 1, less Item 4). | \$ <u>3,923,191</u> |
| | ===== |

PART B - Maximum Amount Which Can Be Borrowed

| | |
|---|---------------------|
| 1. School District Maximum Secured Tax Limitation (Adopted Budget SACS Form 01, Page 4, Column F, Object 8041).. . . . | \$ <u>2,262,261</u> |
| 2. 75% of Item 1 (85% may be requested later provided County funds are available). Must not exceed Item 5, Part A or 85% of Item 1, Part B. | \$ <u>1,696,695</u> |
| 3. Pursuant to the attached Addendum. | \$ _____ |

DISTRICT Lagunitas 06/04/2020 _____
Date Clerk or Authorized Agent

MARY JANE BURKE _____
Marin County Superintendent of Schools Date Marin County Superintendent of Schools

APPROVED:
ROY GIVEN _____
Director of Finance Date Director of Finance

Distribution:

District to submit signed original form to the Marin County Office of Education for transmittal to the Board of Supervisors for approval.



LAGUNITAS SCHOOL DISTRICT

RESOLUTION NO. 2021-04

TAX ANTICIPATION NOTE (TAN)

WHEREAS, school districts, community college districts and county boards of education are authorized by Sections 53850 to 53858, both inclusive, of the Government Code of the State of California (being Article 7.6, Chapter 4, Part 1, Division 2, Title 5 of the Government Code) to borrow money by the issuance of temporary note; and

WHEREAS, the Governing Board has determined that, in order to satisfy certain obligations and requirements of the school district, a public body corporate and politic located in the County of Marin, it is desirable that a sum not to exceed \$1,696,695 be borrowed for such purpose during its fiscal year ending June 30, 2021 by the issuance of its 2020-2021 Tax Anticipation Note, in anticipation of the receipt of taxes, to be received by the District for the general fund; and

WHEREAS, no money has heretofore been borrowed by or on behalf of the District through issuance of tax anticipation notes or temporary notes in anticipation of the receipts of, or payable from or secured by taxes, or other moneys for the fiscal year 2020-2021;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Lagunitas School District does hereby resolve the Note to be executed by a duly authorized officer of the district.

PASSED AND ADOPTED this day, June 4, 2020, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Board Member

Board Member

Board Member

Board Member

Board Member

John Carroll
Superintendent
Lagunitas School District

Memo

To: Board of Trustees
From: John Carroll
Date: June 4, 2020
Re: LCAP/ COVID-19 Operations Written Report

Item: Discussion/Action

Background:

In response to the COVID-19 pandemic and school closures across California, the Department of Education amended its mandate for the Local Control Accountability Plan (LCAP) to be completed before budget adoption in June of 2020. The LCAP has been postponed until December 2020 and the attached *COVID-19 Operations Written Report* related to school districts' responses was required by the state prior to budget adoption.

Recommendation:

Administration recommends adoption of the required *COVID-19 Operations Written Report*.

Cost: N/A (see plan)

COVID-19 Operations Written Report for Lagunitas Elementary School District

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone | Date of Adoption |
|--------------------------------------|--------------------------------|-------------------------------------|------------------|
| Lagunitas Elementary School District | John Carroll Superintendent | www.lagunitas.org (415) 488-4118 | |

Descriptions provided should include sufficient detail yet be succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

The Lagunitas School District discontinued in-person instruction after a recommendation from the County Health Department on March 15, 2020. The LEA immediately took steps to provide remote learning opportunities beginning with assignments delivered via e-mail and through safe paper packet pick-up by families if needed. Within two weeks, all students were who did not have sufficient on-line access were given computers and internet hot spots.

For the remainder of the school closure (still in effect) a variety of on-line learning and remote instruction opportunities were provided for all students based on grade level and subject matter. These included: Remote class meetings via Zoom, Google Classroom, Teacher-created instructional videos, on-line assessments, self-contained remote learning programs such as IXL and weekly enrichment and physical education opportunities provided via shared documents. Food service for students who qualify for free and reduced lunches was contracted out to a local vendor.

Major impacts of the school closure on students and their families have been: Inability for the LEA to provide full-day child care that had been a key feature of school enrollment; difficulty in delivering instruction to students who did not voluntarily participate in activities and meetings online, loss of casual in-person assessments teachers perform daily under normal conditions, the faithful delivery of instruction to meet the goals of students with IEP's, and traditional celebrations, social interactions and expected as a normal part of the school's culture. Some positive impacts have been: Insuring that for the first time, all LEA families have internet access, staff has increased its capacity to offer different learning strategies especially those involving the use of computer technology and a clearer understanding of community and staff priorities due to profound unsolicited feedback: Child care, employment and benefits, socialization opportunities and emotional health.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

The LEA is working to meet the needs of its English Learners, foster youth and low-income students primarily by shifting the basic program to on-line learning and providing all families with internet access and computers- some for the first time. A levelling of learning opportunities provided by the LEA may have occurred because all students were provided access to instruction including enrichment that may have been difficult for some to have had earlier. In addition, the LEA staff personally checked on each student to determine the level of participation.

The LEA also partnered with the San Geronimo Valley Community Center and other local non-profits to provide food assistance to families in need and used food pick as an opportunity to for personal outreach and the provision of assignments and technological tools.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

The LEA has taken the following steps to continue delivering high-quality distance learning opportunities for its students:

- Supplied Chromebook laptop computers to all students who did not already have technology that would enable participation in distance learning.
- Provided hotspots for all students who could not access the internet from home.
- Verified that all students had internet access.
- Provided coaching to all instructional staff who needed assistance with using on-line learning tools such as Google Classroom, Google Docs, Zoom, video platforms, etc.
- Provided teachers with access/ subscriptions to remote learning programs and tools upon request.
- Amended the standards-based report card to reflect student participation in remote learning activities.
- Amended the teaching schedule to provide 4-days of instruction and 1 day for student access to posted enrichment activities and for teacher to plan lessons/ activities and participate in professional development.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

The LEA closed its regular food service program and contracted with the Lagunitas Grocery/ Deli to provide lunches 5 days per week to all students who qualify for the free and reduced lunch program. The LEA has verified that the vendor follows social (physical) distancing recommendations with fidelity. Lunches are pre-made in safe conditions and packaged for pick-up by families at least 6 feet away from staff.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

The LEA is completely closed with all staff sheltering in place. Two employees remain sheltered on campus in offices with separate entrances and easy access to supervise the outdoor sections of the campus. Playgrounds are closed and monitored during school hours by those workers. Students are not allowed on play structures and are under the supervision of their parents or guardians.