

# LOS ALTOS SCHOOL DISTRICT

## Resolution 20/21-07

### AUTHORIZATION TO INCREASE/DECREASE INCOME AND EXPENDITURES

**WHEREAS:** The Los Altos School District Board Of Trustees on June 8, 2020 adopted a Final Budget for 2020-21; and

**WHEREAS:** After the adoption of the Budget, Adjustments to the Budget need to be made during the year.

**NOW, THEREFORE BE IT RESOLVED** that pursuant to Education Code Section 42610 the following revisions be made to the 2020-2021 Budget:

#### **GENERAL FUND**

#### **UNRESTRICTED SUB-FUND 010**

#### **REVENUE/INTERFUND TRANSFERS**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>INCREASE/(DECREASE)</u></b>
8011	Revenue Limit State Aid	\$ 65,421
8012	EPA	
8041	Secured Roll Taxes	143,000
8042	Unsecured Roll Taxes	232,000
8096	Transfer from District to Charter School	24,427
8550	Mandated Cost Reimbursement	(20,271)
8650	Leases and Rentals	(36,306)
8695	LAEF Support	(300,000)
8699	All Oher Local Revenue	(47,176)
8980	Contributions Unrestricted Rev. to Restricted	(439,662)
	<b>TOTAL REVENUE</b>	<b>\$ (378,567)</b>
9790	<b>FUND BALANCE</b>	<b>\$ (378,567)</b>

#### **GENERAL FUND**

#### **UNRESTRICTED SUB-FUND 010**

#### **EXPENDITURES**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>INCREASE/(DECREASE)</u></b>
1000	Certificated Salaries	\$ 119,910
2000	Classified Salaries	281,287
3000	Employee Benefits	230,732
4000	Books & Supplies	(199,434)
5000	Services & Other Operating Expenses	133,974
6000	Capital Outlay	(100,000)
7000	Other Outgo	30
	<b>TOTAL EXPENSE</b>	<b>\$ 466,499</b>
9790	<b>FUND BALANCE</b>	<b>\$ (466,499)</b>

**GENERAL FUND****UNRESTRICTED SUB-FUND 020****REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8560	State Lottery Revenue	\$ (24,893)
	TOTAL REVENUE	\$ (24,893)
9790	FUND BALANCE	\$ (24,893)

**GENERAL FUND****UNRESTRICTED SUB-FUND 020****EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
3000	Employee Benefits	\$ (24,893)
	TOTAL EXPENSE	\$ (24,893)
9790	FUND BALANCE	\$ 24,893

**RESTRICTED SUB-FUND 060****REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8290	Title I - Basic Grant	\$ (522)
8290	Emergency Education Relief Fund	443
8290	Title II - Improving Teacher Quality	1,945
8560	State Lottery Revenue	(17,471)
8590	STRS On-Behalf Pension Contribution	(1)
8699	All Other Local Revenue	7,813
8980	Contributions from Unrestricted Funds	(127,501)
	TOTAL REVENUE	\$ (135,294)
9790	FUND BALANCE	\$ (135,294)

**GENERAL FUND****RESTRICTED SUB-FUND 060****EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ 53,505
2000	Classified Salaries	(7,762)
3000	Employee Benefits	(23,468)
4000	Books & Supplies	(266,110)
5000	Services & Other Operating Expenses	108,571
7000	Other Outgo	(30)
	TOTAL EXPENSE	\$ (135,294)
9790	FUND BALANCE	\$ 135,294

**GENERAL FUND****SPECIAL EDUCATION SUB-FUND 080****REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8097	Property Taxes Transfers	\$ 210,137
8792	Transfers of Apportionments from County	(485,530)
8980	Contributions from Unrestricted Funds	567,163
	TOTAL REVENUE	\$ 291,770

9790	FUND BALANCE	\$	291,770
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**GENERAL FUND**

**SPECIAL EDUCATION SUB-FUND 080**

**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ 51,747
2000	Classified Salaries	165,082
3000	Employee Benefits	74,941
	TOTAL EXPENSE	\$ 291,770
9790	FUND BALANCE	\$ (291,770)

**DEFERRED MAINTENANCE FUND 140**

**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 171,080
	TOTAL EXPENSE	\$ 171,080
9790	FUND BALANCE	\$ (171,080)

**SPECIAL RESERVE FUND 200**

**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8660	Interest	\$ (250)
	TOTAL REVENUE	\$ (250)
9790	FUND BALANCE	\$ (250)

**BUILDING FUND SUB-FUND 210**

**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8650	Leases and Rentals	\$ (26,112)
8660	Interest	\$ 1,106
	TOTAL REVENUE	\$ (25,006)
9790	FUND BALANCE	\$ (25,006)

**BOND FUND SUB-FUND 211**

**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8650	Leases and Rentals	\$ 150,000
8660	Interest	(250,000)
	TOTAL REVENUE	\$ (100,000)
9790	FUND BALANCE	\$ (100,000)

**BOND FUND SUB-FUND 211**

**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 105,108
6000	Capital Outlay	135,000
	TOTAL EXPENSE	\$ 240,108
9790	FUND BALANCE	\$ (240,108)

**CAPITAL FACILITIES FUND 250****EXPENDITURES**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>INCREASE/(DECREASE)</u></b>
4000	Books & Supplies	\$ (110,353)
5000	Services & Other Operating Expenses	(63,771)
	TOTAL EXPENSE	<u>\$ (174,124)</u>
9790	FUND BALANCE	\$ 174,124

**PASSED AND ADOPTED BY THE** Board of Trustees of the Los Altos School District  
at a regular meeting of the Board held March 8, 2021, by the  
following vote:

AYES:

NOES:

ABSENT:

I, Jeff Baier, Secretary to the Board, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting on the date shown above and by the vote above stated, which resolution is on file in the office of the said board.

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Jeff Baier,  
Secretary to the Board of Trustees