

LOS ALTOS SCHOOL DISTRICT

Resolution 17/18-22

AUTHORIZATION TO INCREASE/DECREASE INCOME AND EXPENDITURES

WHEREAS: The Los Altos School District Board Of Education on June 12, 2017 adopted a Final Budget for 2017-18; 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 2017-2018 Budget:

GENERAL FUND

UNRESTRICTED SUB-FUND 010

REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8011	State Aid	\$ 72,923
8096	Transfer from District to Charter School	(447,648)
8621	Parcel Taxes	412,123
8782	All Other Transfers from County Office	422
8980	Contributions Unrestricted Rev. to Restricted	(364,978)
	TOTAL REVENUE	\$ (327,158)
9790	FUND BALANCE	\$ (327,158)

GENERAL FUND

UNRESTRICTED SUB-FUND 010

EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ (8,080)
2000	Classified Salaries	57,336
3000	Employee Benefits	(38,428)
4000	Books & Supplies	(35,000)
5000	Services & Other Operating Expenses	123,387
7000	Other Outgo	28,356
	TOTAL EXPENSE	\$ 127,571
9790	FUND BALANCE	\$ (127,571)

GENERAL FUND

UNRESTRICTED SUB-FUND 020

REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8560	State Lottery Revenue	\$ 24,712
	TOTAL REVENUE	\$ 24,712
9790	FUND BALANCE	\$ 24,712

GENERAL FUND
UNRESTRICTED SUB-FUND 020
EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
3000	Employee Benefits	\$ 24,712
	TOTAL EXPENSE	\$ 24,712
9790	FUND BALANCE	\$ (24,712)

RESTRICTED SUB-FUND 060
REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8290	Title I - Basic Grant	\$ (9,509)
8290	Title II - Improving Teacher Quality	(28)
8290	Title III - Immigrant Education Program	2,792
8290	Title III - Limited English Proficiency	2,696
8560	State Lottery Revenue	11,407
8699	All Other Local Revenue	21,983
8980	Contributions from Unrestricted Funds	366,966
	TOTAL REVENUE	\$ 396,307
9790	FUND BALANCE	\$ 396,307

GENERAL FUND
RESTRICTED SUB-FUND 060
EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ (39,157)
2000	Classified Salaries	1,000
3000	Employee Benefits	(8,695)
4000	Books & Supplies	27,049
5000	Services & Other Operating Expenses	416,543
7000	Other Outgo	(433)
	TOTAL EXPENSE	\$ 396,307
9790	FUND BALANCE	\$ (396,307)

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

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8097	Property Taxes Transfers	\$ (9,952)
8181	Special Education - Entitlement	(16,918)
8182	IDEA - Mental Health Services to Sp. Ed. Students	9
8590	All Other State Revenue	36,739
8792	Transfers of Apportionments from County	4,463
8980	Contributions from Unrestricted Funds	(1,989)
	TOTAL REVENUE	\$ 12,352
9790	FUND BALANCE	\$ 12,352

GENERAL FUND**SPECIAL EDUCATION SUB-FUND 080****EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ 11,942
2000	Classified Salaries	18,152
3000	Employee Benefits	57,962
4000	Books & Supplies	(660)
5000	Services & Other Operating Expenses	(74,425)
7000	Other Outgo	(619)
	TOTAL EXPENSE	\$ 12,352
9790	FUND BALANCE	\$ (12,352)

BOND FUND SUB-FUND 211**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8919	Other Authorized Interfund Transfers In	\$ 27,304
	TOTAL REVENUE	\$ 27,304
9790	FUND BALANCE	\$ 27,304

BOND FUND SUB-FUND 211**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 75,000
	TOTAL EXPENSE	\$ 75,000
9790	FUND BALANCE	\$ (75,000)

CAPITAL FACILITIES - FUND 250**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8681	Mitigation/Developer Fees	\$ 200,000
	TOTAL REVENUE	\$ 200,000
9790	FUND BALANCE	\$ 200,000

CAPITAL FACILITIES - FUND 250**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
4000	Books & Supplies	\$ (35,000)
6000	Capital Outlay	40,000
	TOTAL EXPENSE	\$ 5,000
9790	FUND BALANCE	\$ (5,000)

PASSED AND ADOPTED BY THE Board of Trustees of the Los Altos School District
at a regular meeting of the Board held March 12, 2018, 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.

Jeff Baier,
Secretary to the Board of Trustees