



2021-2022
Preliminary Budget
(forms only)

June 16, 2021

Brent Stephens, Ed.D., Superintendent
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Business Services

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VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Preliminary Budget as of June 16, 2021

	Estimated Actuals FY 2020-21	Preliminary Budget FY 2021-22	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 87,832,969	\$ 91,854,406	\$ 4,021,437	
LCFF Supplemental Revenue	\$ 4,991,564	\$ 5,066,501	\$ 74,937	
Total LCFF Revenue	\$ 92,824,533	\$ 96,920,907	\$ 4,096,374	A
State Aid - Prior Years	-	-	0	
Other State Revenues	1,856,834	1,822,862	(33,972)	
Local Revenues	2,380,262	2,457,889	77,627	
TOTAL REVENUES:	97,061,629	101,201,658	4,140,029	
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	47,933,385	48,837,353	(903,968)	
Classified Salaries	14,501,625	15,779,930	(1,278,305)	
Employee Benefits	19,831,968	22,960,433	(3,128,465)	
Books and Supplies	967,628	1,632,188	(664,560)	
Services & Operating Expenses	8,742,559	8,511,368	231,191	
Capital Outlay	82,068	58,450	23,618	
Direct Support/Indirect Cost	(3,573,755)	(3,968,462)	394,707	
TOTAL EXPENDITURES	88,485,478	93,811,260	(5,325,782)	B
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,576,151	7,390,398	(1,185,753)	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	-	-	0	
Transfer to Self Insurance Fund	(340,132)	(215,132)	125,000	
Transfer to Cafeteria Fund	(1,305,376)	(728,153)	577,223	
Total Transfers Out	(1,645,508)	(943,285)	702,223	C

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Preliminary Budget as of June 16, 2021

	Estimated Actuals FY 2020-21	Preliminary Budget FY 2021-22	Variances	
Inter-fund Transfers In				
Fund 20 - Post Employment Benefits	3,200,000	-	(3,200,000)	
Contributions In				
BSEP Contribution	14,669,800	15,522,828	853,028	
BSEP Direct Support	580,000	576,800	(3,200)	
BSEP Substitute Compensation	260,500	275,800	15,300	
Total Contributions In	15,510,300	16,375,428	865,128	D
Contributions Out				
Special Education - (ADA)	(770,000)	(770,000)	0	
Special Education - State	(22,349,635)	(19,491,045)	2,858,590	
Special Education - Mental Health	(2,122,904)	(4,139,941)	(2,017,037)	
Total Contributions Out	(25,242,539)	(24,400,986)	841,553	E
Net Contributions	(9,732,239)	(8,025,558)	1,706,681	
TOTAL OTHER FINANCING SOURCES /USES	(8,177,747)	(8,968,843)	(791,096)	
NET INCREASE (DECREASE) IN FUND BALANCE	398,404	(1,578,445)	(1,976,849)	
BEGINNING FUND BALANCE	4,142,823	4,541,227	398,404	
ENDING FUND BALANCE	4,541,227	2,962,782	(1,578,445)	
Amount Committed and Assigned	1,264,956	1,820,536	555,580	
UNDESIGNATED FUND BALANCE	\$ 3,276,271	\$ 1,142,245	\$ (2,134,025)	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Preliminary Budget as of June 16, 2021

	Estimated Actuals FY 2020-21	Preliminary Budget FY 2021-22	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	364,956	170,536	
LCAP Reserves	800,000	800,000	
Board Priorities		750,000	
Undesignated Fund Balance	3,276,271	1,142,245	
Required Amount for Economic Uncertainties - 3%	4,286,002	4,091,582	
Fund 17 Reserve Balance	3,921,046	3,921,046	
Fund 01 Reserve Balance	364,956	170,536	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Preliminary Budget as of June 16, 2021

Explanation of Significant Changes

A	Increase in LCFF mainly due to increase in COLA		\$4,096,374
B	Increase in Salary and Benefits due to		
	One percent negotiated salary increase for all employees	\$1,100,000	
	Increase in STRS and PERS and Unemployment insurance	\$1,615,062	
	New positions	\$281,714	
	Restoring hourly budget and health and welfare benefits	\$2,313,962	
		\$5,310,738	
	Net impact of restoring books, supplies, services, and indirect costs	(\$15,044)	
			\$ 5,325,782
C	Decrease in Cafeteria Fund contribution due to reversal of one-time COVID expenditures offset by one percent negotiated salary increase		
D	Increase in BSEP Contribution due to increase in average teacher cost		\$ 865,128
E	Net impact of removal of one-time Mental Health expenditures and one percent negotiated salary increase		\$ 841,553

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
REVENUES:									
Base LCFF Funding	91,854,406						91,854,406	0	91,854,406
Supplemental LCFF Funding	5,066,501						5,066,501	0	5,066,501
Total LCFF Funding	96,920,907						96,920,907	0	96,920,907
Special Property Tax Transfers	0	724,888					0	724,888	724,888
Funding After Transfers	96,920,907	724,888					96,920,907	724,888	97,645,795
Federal Revenues	0	9,776,696					0	9,776,696	9,776,696
Other State Revenues	1,822,862	13,739,526					1,822,862	13,739,526	15,562,388
Local Revenues	2,457,889	8,807,715	7,367,000	0	33,475,002	10,201,900	53,501,791	8,807,715	62,309,506
TOTAL REVENUES:	101,201,658	33,048,825	7,367,000	0	33,475,002	10,201,900	152,245,560	33,048,825	185,294,385
EXPENDITURES:									
Certificated Salaries	48,837,353	14,506,631	0	0	8,545,697	4,440,289	61,823,339	14,506,631	76,329,970
Classified Salaries	15,779,930	10,131,952	1,146,649	2,540,663	2,329,904	2,112,307	21,368,790	12,672,615	34,041,405
Employee Benefits	22,960,433	15,205,134	522,070	1,120,448	3,852,020	1,730,242	29,064,765	16,325,582	45,390,347
Books and Supplies	1,632,188	2,731,773	75,000	471,000	1,793,382	12,388	3,512,958	3,202,773	6,715,731
Services & Operating Expenses	8,511,368	14,666,224	318,290	959,617	1,658,651	241,007	10,729,316	15,625,841	26,355,157
Capital Outlay	58,450	0	0	95,000	0	0	58,450	95,000	153,450
Other Outgo	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Cost	(3,997,691)	794,492	392,882	0	1,742,425	448,092	(1,414,292)	794,492	(619,800)
TOTAL EXPENDITURES	93,782,031	58,036,206	2,454,891	5,186,728	19,922,079	8,984,325	125,143,326	63,222,934	188,366,260
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,419,627	(24,987,381)	4,912,109	(5,186,728)	13,552,923	1,217,575	27,102,234	(30,174,109)	(3,071,875)

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
OTHER FINANCING SOURCES AND USES:									
Inter-fund Transfers In									
From Post Employment Benefit Reserve							0	0	0
Total Transfers In	0	0	0	0	0	0	0	0	0
Inter-fund Transfers Out									
Transfer to Older Adults							0	0	0
Transfer to Child Development Fund							0	0	0
Transfer to Preschool Program							0	0	0
LCCFF Transfer to Cafeteria Fund	(728,153)						(728,153)	0	(728,153)
Transfer to Cafeteria Fund	(215,132)						(215,132)	0	(215,132)
Transfer to Self Insurance Fund							0	0	0
Transfer to Reserve Fund (17)							0	0	0
Retiree Benefit Transfer to Reserve Fund (20)							0	0	0
Total Transfers Out	(943,285)	0	0	0	0	0	(943,285)	0	(943,285)
Contributions In and Other Financing Sources									
BSEP Contribution	15,264,800				(15,264,800)		0	0	0
BSEP Direct Support	576,800				(576,800)		0	0	0
BSEP Substitute Compensation	275,800				(275,800)		0	0	0
Retiree Benefit Transfer							0	0	0
Total Contributions In and Other Financing Sources	16,117,400	0	0	0	(16,117,400)	0	0	0	0

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
Contributions Out									
Special Education - Early Intervention	0	0					0	0	0
Special Education - State	(22,710,250)	22,710,250					(22,710,250)	22,710,250	0
Special Education Mental Health	(1,690,736)	1,690,736					(1,690,736)	1,690,736	0
Inter-fund Transfer			(5,186,728)	5,186,728			(5,186,728)	5,186,728	0
Total Contributions Out	(24,400,986)	24,400,986	(5,186,728)	5,186,728	0	0	(29,587,714)	29,587,714	0
Net Contributions	(8,283,586)	24,400,986	(5,186,728)	5,186,728	(16,117,400)	0	(29,587,714)	29,587,714	0
TOTAL OTHER FINANCING SOURCES/USES	(9,226,871)	24,400,986	(5,186,728)	5,186,728	(16,117,400)	0	(30,530,999)	29,587,714	(943,285)
NET INCREASE (DECREASE) IN FUND BALANCE	(1,807,244)	(586,395)	(274,619)	0	(2,564,477)	1,217,575	(3,428,765)	(586,395)	(4,015,160)
BEGINNING FUND BALANCE	4,541,227	746,602	934,118	0	9,550,329	342,737	15,368,411	746,602	16,115,013
ENDING FUND BALANCE	2,733,983	160,207	659,499	0	6,985,852	1,560,312	11,939,646	160,207	12,099,853

COMPARISON

REPORTS

GENERAL FUND

UNRESTRICTED

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Second Interim 2020-21 As of 1/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/16/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
REVENUE LIMIT SOURCES/LCFF									
8011	State Aid - Base	\$27,788,258	\$32,361,494	\$33,137,842	\$33,823,185	\$33,823,185	\$37,894,985	\$4,071,800	12.04%
8011	State Aid - Supplemental	\$5,271,850	\$5,529,057	\$5,414,629	\$4,991,564	\$4,991,564	\$5,066,501	\$74,937	0.00%
8012	EPA	\$11,583,060	\$8,877,382	\$5,658,233	\$1,885,132	\$1,885,132	\$1,885,132	\$0	0.00%
8021	Homeowners' Exemptions	\$217,221	\$215,287	\$215,767	\$212,781	\$212,781	\$212,781	\$0	0.00%
8029	Other Subventions/In-Lieu Tax	\$0	\$15	\$0	\$0	\$0	\$0	\$0	0.00%
8041	Secured Roll Taxes	\$31,569,892	\$33,615,360	\$35,849,775	\$38,053,323	\$38,053,323	\$38,053,323	\$0	0.00%
8042	Unsecured Roll Taxes	\$1,506,418	\$1,619,895	\$1,787,126	\$2,491,280	\$2,491,280	\$2,491,280	\$0	0.00%
8043	Prior Years' Taxes	(\$148,756)	(\$359,035)	(\$161,744)	(\$161,744)	(\$161,744)	(\$161,744)	\$0	0.00%
8044	Supplemental Taxes	\$903,696	\$860,341	\$933,403	\$933,403	\$933,403	\$883,040	(\$50,363)	-5.40%
8045	Education Rev Aug Fund (ERAF)	\$8,231,605	\$8,658,541	\$9,866,998	\$10,155,463	\$10,155,463	\$10,155,463	\$0	0.00%
8047	Community Redevelopment Funds	\$362,611	\$455,549	\$440,146	\$440,146	\$440,146	\$440,146	\$0	0.00%
8096	Prop Tax Transfer to Charter	(\$2,082,988)	(\$1,640,238)	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Revenue Limit Sources/LCFF	\$85,202,868	\$90,193,648	\$93,142,177	\$92,824,533	\$92,824,533	\$96,920,907	\$4,096,374	4.41%
8019	State Aid - Prior Years	\$77,959	\$0	(\$169,638)	\$0	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$85,280,827	\$90,193,648	\$92,972,539	\$92,824,533	\$92,824,533	\$96,920,907	\$4,096,374	4.41%
FEDERAL REVENUE									
8295	Prior Year Federal Revenue	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER STATE REVENUES									
8550	Mandated Cost Reimbursements	\$1,714,933	\$2,096,189	\$393,822	\$397,200	\$397,200	\$391,783	(\$5,417)	-1.36%
8560	State Lottery Revenue	\$1,480,679	\$1,625,042	\$1,501,778	\$1,459,634	\$1,459,634	\$1,404,079	(\$55,555)	-3.81%
8565	State Lottery Revenue Prior Year	\$0	\$23,681	\$19,450	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$48,000	\$27,821	\$586,323	\$0	\$0	\$27,000	\$27,000	100.00%
8599	Prior Year State Revenues	\$2,662	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$3,246,275	\$3,772,733	\$2,501,373	\$1,856,834	\$1,856,834	\$1,822,862	(\$33,972)	-1.83%
OTHER LOCAL REVENUES									
8625	Comm Redevel Funds not Subj	\$51,801	\$0	\$152,036	\$0	\$0	\$20,000	\$20,000	100.00%
8650	Leases and Rentals	\$459,900	\$377,974	\$447,143	\$50,000	\$50,000	\$444,400	\$394,400	788.80%
8660	Interest	\$129,496	\$242,653	\$257,317	\$240,000	\$240,000	\$260,000	\$20,000	8.33%
8675	Transportation Fees from Indiv	\$370,760	\$333,399	\$208,646	\$200,000	\$200,000	\$200,000	\$0	0.00%
8677	Interagency Services BAW LEAs	\$110,126	\$204,024	\$94,071	\$0	\$0	\$0	\$0	0.00%
8699	All Other Local Revenues	\$1,349,944	\$1,358,877	\$2,067,589	\$1,890,262	\$1,890,262	\$1,533,489	(\$356,773)	-18.87%
	Subtotal	\$2,472,027	\$2,516,927	\$3,226,802	\$2,380,262	\$2,380,262	\$2,457,889	\$77,627	3.26%
	TOTAL REVENUES	\$90,999,628	\$96,483,307	\$98,700,714	\$97,061,629	\$97,061,629	\$101,201,658	\$4,140,029	4.27%
CERTIFICATED SALARIES									
1102	Teachers' Salaries	\$37,006,983	\$38,851,260	\$38,635,539	\$39,966,250	\$39,967,688	\$40,159,626	\$191,938	0.48%
1103	Substitute Teachers' Illness	\$1,242,871	\$1,212,017	\$860,010	\$662,382	\$662,382	\$1,192,441	\$530,059	80.02%
1116	Tchr Hourly/Daily/Subs	\$792,898	\$887,298	\$497,094	\$283,063	\$283,063	\$343,360	\$60,297	21.30%
1117	Teacher Stipend	\$407,169	\$300,370	\$316,211	\$233,098	\$233,098	\$241,298	\$8,200	3.52%
1150	Cash In Lieu	\$21,898	\$31,343	\$16,914	\$28,686	\$28,686	\$31,067	\$2,381	8.30%
1151	Subs Cash In Lieu	\$43,580	\$37,680	\$36,983	\$3,400	\$3,400	\$3,210	(\$190)	-5.59%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Second Interim 2020-21 As of 1/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/16/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
1202	Certificated Support Salaries	\$1,791,391	\$1,828,730	\$1,470,634	\$1,740,839	\$1,740,839	\$1,737,837	(\$3,002)	-0.17%
1203	Certificated Pupil Support/Subs	\$3,387	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly/Subs /Daily	\$712	\$554	\$0	\$1,600	\$1,600	\$1,526	(\$74)	-4.63%
1217	Certificated Pupil Support Stipend	\$2,818	\$0	\$0	\$21,080	\$21,080	\$20,566	(\$514)	-2.44%
1302	Cert Supv & Adm Monthly Sal	\$4,674,830	\$4,690,934	\$4,408,814	\$4,648,064	\$4,648,064	\$4,712,456	\$64,392	1.39%
1303	Adm & Supv Sick Leave	\$2,729	\$577	\$0	\$577	\$577	\$583	\$6	1.04%
1306	Adm & Supv Extra Duty	\$2,061	\$3,470	\$1,989	\$5,526	\$11,439	\$10,856	(\$583)	-5.10%
1316	Adm & Supv Subs	\$16,823	\$39,623	\$81,694	\$60,363	\$67,513	\$111,524	\$44,011	65.19%
1317	Adm & Supv Stipend	\$12,965	\$10,505	\$3,220	\$5,500	\$5,500	\$6,300	\$800	14.55%
1350	Cash In Lieu	\$79,698	\$91,384	\$62,024	\$64,901	\$64,901	\$64,901	\$0	0.00%
1902	Other Certificated Salaries	\$303,076	\$263,909	\$172,882	\$189,071	\$189,071	\$192,649	\$3,578	1.89%
1916	Other Certificated Hourly	\$6,723	\$6,036	\$6,992	\$3,884	\$3,884	\$6,553	\$2,669	68.72%
1917	Other Certificated Stipend	\$0	\$3,000	\$600	\$600	\$600	\$600	\$0	0.00%
	Subtotal	\$46,412,611	\$48,258,710	\$46,571,600	\$47,918,884	\$47,933,385	\$48,837,353	\$903,968	1.89%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$176,796	\$180,400	\$160,389	\$186,112	\$186,112	\$143,908	(\$42,204)	-22.68%
2103	Instructional Aides Substitute	\$0	\$0	\$0	\$450	\$450	\$454	\$4	0.89%
2112	Instructional Aides Overtime	\$299	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$42,054	\$36,713	\$20,279	\$34,015	\$29,629	\$1,903	(\$27,726)	-93.58%
2117	Stipend/Student Workers	\$138,819	\$154,893	\$190,058	\$184,753	\$184,753	\$184,753	\$0	0.00%
2146	Tutors-Hrly	\$53,203	\$70,744	\$45,356	\$20,000	\$20,000	\$25,486	\$5,486	27.43%
2150	Cash In Lieu	\$26,096	\$20,234	\$19,634	\$14,952	\$14,952	\$24,404	\$9,452	63.22%
2165	Student Worker	\$1,478	\$6,615	\$5,682	\$17,448	\$17,448	\$8,545	(\$8,903)	-51.03%
2182	Instr Spec Monthly Sal	\$353,152	\$349,490	\$469,882	\$469,014	\$469,014	\$269,746	(\$199,268)	-42.49%
2186	Instr Spec Hourly	\$22,445	\$23,373	\$35,150	\$17,000	\$17,000	\$0	(\$17,000)	-100.00%
2202	Classified Support Salaries	\$5,095,164	\$5,242,249	\$5,280,082	\$5,479,578	\$5,479,578	\$5,852,554	\$372,976	6.81%
2203	Classified Support Substitutes	\$91,086	\$50,070	\$85,214	\$32,795	\$32,795	\$52,518	\$19,723	60.14%
2212	Class Support Overtime	\$548,193	\$538,821	\$445,468	\$201,841	\$201,841	\$262,360	\$60,519	29.98%
2216	Class Support Hrly/Daily/Subs	\$634,316	\$538,431	\$464,713	\$183,826	\$181,326	\$424,086	\$242,760	133.88%
2250	Cash In Lieu	\$117,592	\$101,578	\$111,104	\$165,318	\$165,318	\$169,029	\$3,711	2.24%
2265	Student Worker	\$8,340	\$7,871	\$390	\$0	\$0	\$0	\$0	0.00%
2302	Classified Supervisor & Admin Sal	\$1,838,562	\$1,898,338	\$2,005,630	\$2,119,170	\$2,080,708	\$2,335,190	\$254,482	12.23%
2316	Classified Supv-Hourly/Daily/Sub	\$22,411	\$27,057	\$16,152	\$14,013	\$25,613	\$382	(\$25,231)	-98.51%
2317	Classified Supv & Admin Stipend	\$600	\$600	\$0	\$0	\$0	\$0	\$0	0.00%
2350	Cash In Lieu	\$26,345	\$16,867	\$14,753	\$26,355	\$26,355	\$26,355	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$3,541,971	\$3,703,854	\$3,777,269	\$3,902,607	\$3,903,101	\$4,447,902	\$544,801	13.96%
2403	Clerical Tech & Off Sub	\$172,217	\$133,507	\$104,750	\$89,101	\$69,316	\$157,432	\$88,116	127.12%
2412	Clerical Tech & Off Overtime	\$82,412	\$77,494	\$79,334	\$71,052	\$85,904	\$97,487	\$11,583	13.48%
2416	Clerical Hrly/Daily/Subs	\$250,521	\$274,493	\$237,393	\$168,372	\$179,158	\$183,923	\$4,765	2.66%
2450	Cash In Lieu	\$89,737	\$78,766	\$85,940	\$110,725	\$110,725	\$109,986	(\$739)	-0.67%
2902	Other Classified Salaries	\$394,793	\$583,091	\$863,335	\$951,671	\$951,671	\$957,003	\$5,332	0.56%
2903	Other Classified Substitute	\$8,778	\$8,677	\$14,813	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$956	\$11,044	\$4,765	\$16,631	\$16,631	\$2,105	(\$14,526)	-87.34%
2916	Other Class Subs/Daily/Hrly	\$220,061	\$115,316	\$37,850	\$178	\$178	\$170	(\$8)	-4.49%
2950	Cash In Lieu of Benefits	\$18,374	\$33,070	\$48,618	\$52,049	\$52,049	\$42,249	(\$9,800)	-18.83%
	Subtotal	\$13,976,769	\$14,283,655	\$14,623,801	\$14,529,026	\$14,501,625	\$15,779,930	\$1,278,305	8.81%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Second Interim 2020-21 As of 1/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/16/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$6,476,347	\$7,536,021	\$7,879,087	\$7,756,772	\$7,759,115	\$8,228,284	\$469,169	6.05%
3102	STRS - Classified	\$9,838	\$10,412	\$8,805	\$7,658	\$7,658	\$0	(\$7,658)	-100.00%
3201	PERS - Certificated	\$98,643	\$128,303	\$162,615	\$128,245	\$128,245	\$52,606	(\$75,639)	-58.98%
3202	PERS - Classified	\$1,856,015	\$2,139,268	\$2,443,032	\$2,892,534	\$2,859,299	\$3,200,649	\$341,350	11.94%
3301	Medicare - Instructional	\$626,005	\$652,348	\$590,803	\$695,875	\$696,087	\$708,553	\$12,466	1.79%
3302	Medicare - Non Instructional	\$195,346	\$199,857	\$179,390	\$222,531	\$220,269	\$228,702	\$8,433	3.83%
3311	OASDI - Certificated	\$44,166	\$52,573	\$52,697	\$34,689	\$34,689	\$14,237	(\$20,452)	-58.96%
3312	OASDI - Classified	\$827,958	\$846,457	\$868,817	\$945,295	\$934,170	\$963,882	\$29,712	3.18%
3401	Health & Welfare - Certificated	\$3,578,458	\$3,531,209	\$3,374,983	\$3,330,331	\$3,330,331	\$4,321,503	\$991,172	29.76%
3402	Health & Welfare - Classified	\$1,947,091	\$1,998,013	\$1,974,643	\$1,975,119	\$1,974,119	\$2,506,870	\$532,751	26.99%
3501	SUI - Certificated	\$26,939	\$28,123	\$9,627	\$28,455	\$28,464	\$609,896	\$581,432	2042.69%
3502	SUI - Classified	\$8,112	\$8,304	\$3,905	\$8,260	\$8,251	\$194,011	\$185,760	2251.36%
3601	Workers Comp - Certificated	\$952,210	\$988,718	\$956,582	\$999,602	\$999,897	\$1,059,811	\$59,914	5.99%
3602	Workers Comp - Classified	\$287,177	\$293,642	\$300,946	\$314,755	\$312,382	\$323,319	\$10,937	3.50%
3701	Retiree Benefits - Certificated	\$913,668	\$958,734	\$519,527	\$419,064	\$419,195	\$421,528	\$2,333	0.56%
3702	Retiree Benefits - Classified	\$244,039	\$246,908	\$183,092	\$119,561	\$119,797	\$126,582	\$6,785	5.68%
	Subtotal	\$18,092,010	\$19,618,889	\$19,508,552	\$19,878,746	\$19,831,968	\$22,960,433	\$3,128,465	15.77%
BOOKS AND SUPPLIES									
4100	Apprv. Texts & Core Curr Materials	\$169,571	\$127,078	\$81,914	\$3,716	\$557	\$3,716	\$3,159	567.15%
4200	Books - Other Reference Materials	(\$856)	\$7,664	\$314	\$1,245	\$1,845	\$1,245	(\$600)	-32.52%
4300	Materials and Supplies	\$622,005	\$688,428	\$335,496	\$542,420	\$19,974	\$526,957	\$506,983	2538.21%
4350	Other Supplies	\$771,893	\$773,024	\$596,348	\$653,769	\$556,333	\$690,448	\$134,115	24.11%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$2,500	\$375	\$2,500	\$2,125	566.67%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$149,138	\$130,013	\$118,334	(\$11,679)	-8.98%
4400	Equipment \$500 to \$5,000	\$111,178	\$64,789	\$115,261	\$195,607	\$167,023	\$186,680	\$19,657	11.77%
4600	Fuel Gasoline	\$8,458	\$16,495	\$31,469	\$10,000	\$14,000	\$25,000	\$11,000	78.57%
4610	Fuel Natural Gas	\$26,570	\$10,189	\$11,221	\$17,308	\$13,308	\$42,308	\$29,000	217.91%
4620	Fuel Diesel	\$99,102	\$105,304	\$55,022	\$64,200	\$64,200	\$35,000	(\$29,200)	-45.48%
	Subtotal	\$1,807,920	\$1,792,971	\$1,227,046	\$1,639,903	\$967,628	\$1,632,188	\$664,560	68.68%
SERVICES, OTHER OPERATING EXPENSES									
5100	Service Contracts above \$25,000	\$14,166	\$4,273	\$22,750	\$52,000	\$52,000	\$0	(\$52,000)	-100.00%
5200	Travel & Conferences	\$190,428	\$149,775	\$77,228	\$81,060	\$82,075	\$64,368	(\$17,707)	-21.57%
5300	Dues and Memberships	\$38,234	\$48,164	\$32,956	\$58,944	\$49,017	\$46,774	(\$2,243)	-4.58%
5400	Insurance	\$707,573	\$794,882	\$878,980	\$1,004,068	\$1,004,068	\$1,027,000	\$22,932	2.28%
5510	Water/Sewage	\$523,213	\$599,473	\$796,554	\$598,000	\$700,250	\$598,000	(\$102,250)	-14.60%
5520	Natural Gas	\$479,529	\$395,449	\$336,348	\$280,000	\$287,179	\$280,000	(\$7,179)	-2.50%
5530	Storm Drains	\$61,450	\$61,450	\$0	\$61,450	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$414,132	\$442,868	\$343,263	\$376,232	\$372,928	\$376,232	\$3,304	0.89%
5550	Electricity	\$1,623,196	\$1,573,843	\$1,608,161	\$1,422,300	\$1,323,902	\$1,422,300	\$98,398	7.43%
5570	Alarm Service	\$29,579	\$33,313	\$34,367	\$40,000	\$38,946	\$40,000	\$1,054	2.71%
5600	Rental, Leases & Repairs	\$413,866	\$406,635	\$406,108	\$580,861	\$521,396	\$704,991	\$183,595	35.21%
5620	Maintenance Contracts	\$629,066	\$758,435	\$717,094	\$708,245	\$727,250	\$708,245	(\$19,005)	-2.61%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Second Interim 2020-21 As of 1/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/16/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
5711	Field Trips	(\$73,626)	(\$34,350)	(\$42,906)	(\$19,140)	(\$19,140)	(\$37,509)	(\$18,369)	95.97%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$1,330	(\$43,218)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
5751	Field Trips, Interfund	(\$10,677)	(\$5,717)	(\$689)	(\$7,817)	(\$5,817)	(\$500)	\$5,317	-91.40%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$9,500)	(\$10,500)	(\$10,500)	(\$10,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$9,400)	(\$3,400)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
5759	Work Order Changes	(\$32,074)	(\$33,668)	(\$29,992)	(\$44,500)	(\$44,500)	(\$69,500)	(\$25,000)	56.18%
5800	Contract Services	\$2,943,311	\$3,609,813	\$3,149,930	\$2,817,677	\$2,554,453	\$2,042,600	(\$511,853)	-20.04%
5814	OSS Support/Training	\$84,780	\$45,395	\$93,264	\$85,730	\$85,980	\$85,730	(\$250)	-0.29%
5820	Outside Printing	\$4,155	\$0	\$0	\$6,578	\$1,522	\$6,578	\$5,056	332.19%
5829	Legal Fees	\$551,473	\$443,323	\$402,910	\$730,000	\$531,443	\$550,000	\$18,557	3.49%
5830	Election Expense	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$66,000	\$68,000	\$68,000	\$70,000	\$75,400	\$69,000	(\$6,400)	-8.49%
5839	Bank Fees	\$32,073	\$33,238	\$72	\$22,900	\$37,740	\$22,900	(\$14,840)	-39.32%
5840	Special Ed Settlement	\$0	\$63,167	\$24,983	\$11,500	\$1,725	\$11,500	\$9,775	566.67%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$0	\$17,317	\$17,317	100.00%
5910	Postage/Mailing	\$72,787	\$94,615	\$64,588	\$86,084	\$73,217	\$86,496	\$13,279	18.14%
5920	Cell Phone	\$35,427	\$42,839	\$39,978	\$55,800	\$54,362	\$58,250	\$3,888	7.15%
5930	Telephone	\$114,760	\$169,376	\$224,231	\$126,000	\$126,000	\$126,000	\$0	0.00%
5940	Internet Service	\$111,105	\$99,780	\$103,780	\$117,900	\$117,900	\$117,900	\$0	0.00%
5950	Postage-Interfund	(\$4,773)	(\$5,531)	\$0	(\$8,105)	(\$508)	(\$8,105)	(\$7,597)	1495.47%
	Subtotal	\$8,995,956	\$9,836,974	\$10,292,842	\$9,246,088	\$8,742,559	\$8,511,368	(\$231,191)	-2.64%
CAPITAL OUTLAY									
6200	Buildings & Improvements of Buildings	\$6,100	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$389,330	\$39,156	\$641,366	\$58,450	\$82,068	\$58,450	(\$23,618)	-28.78%
	Subtotal	\$395,430	\$39,156	\$641,366	\$58,450	\$82,068	\$58,450	(\$23,618)	-28.78%
DIRECT SUPPORT/INDIRECT COSTS									
7340	Interprogram Indirect Costs	(\$2,250,999)	(\$2,370,486)	(\$2,231,251)	(\$2,760,652)	(\$3,054,400)	(\$3,348,112)	(\$293,712)	9.62%
7350	Interfund Direct Support Costs	(\$50,881)	(\$50,882)	\$0	\$0	\$0	\$0	\$0	0.00%
7390	Interfund Indirect Costs	(\$648,763)	(\$609,966)	(\$576,084)	(\$516,719)	(\$519,355)	(\$620,350)	(\$100,995)	19.45%
	Subtotal	(\$2,950,643)	(\$3,031,333)	(\$2,807,335)	(\$3,277,371)	(\$3,573,755)	(\$3,968,462)	(\$394,707)	11.04%
	TOTAL EXPENDITURES	\$86,730,054	\$90,799,021	\$90,057,874	\$89,993,726	\$88,485,478	\$93,811,260	\$5,325,782	6.02%
OTHER FINANCING SOURCES AND USES									
InterFund Transfers Out									
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$70,000	\$60,000	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Child Dev	\$36,767	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$127,404	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - LOFF Transfer Cafeteria Fund	\$848,497	\$632,542	\$734,521	\$1,305,376	\$1,305,376	\$728,153	(\$577,223)	-44.22%
7619	To: Fund 13 - Cafeteria Fund	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$120,814	\$0	\$181,748	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$297,730	\$66,852	\$215,132	\$340,132	\$215,132	(\$125,000)	-36.75%
	Subtotal	\$1,596,978	\$990,272	\$983,121	\$1,520,508	\$1,645,508	\$943,285	(\$702,223)	-42.68%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Second Interim 2020-21 As of 1/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/16/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
8919	InterFund Transfers Out								
	Fund 20 - Post Employment Benefits	\$0	\$0	\$3,200,000	\$3,200,000	\$3,200,000	\$0	(\$3,200,000)	-100.00%
	Contributions, Transfers In								
8981	BSEP Contribution	\$13,538,036	\$13,977,541	\$14,229,779	\$14,669,800	\$14,669,800	\$15,522,828	\$853,028	5.81%
8982	BSEP Direct Support	\$373,335	\$388,695	\$567,882	\$580,000	\$580,000	\$576,800	(\$3,200)	-0.55%
8983	BSEP Substitute Compensation	\$242,498	\$254,345	\$255,077	\$260,500	\$260,500	\$275,800	\$15,300	5.87%
	Subtotal	\$14,153,869	\$14,620,580	\$15,052,738	\$15,510,300	\$15,510,300	\$16,375,428	\$865,128	5.58%
8980	Contributions - Unrestricted								
	- 6500 - Special Education	(\$17,753,104)	(\$20,148,098)	(\$22,599,687)	(\$22,119,635)	(\$21,102,598)	(\$22,710,250)	(\$1,607,652)	7.62%
	- 6546 - Spe Ed Mental Health	(\$729,303)	(\$769,570)	(\$1,459,293)	(\$3,122,904)	(\$4,139,941)	(\$1,690,736)	\$2,449,205	-59.16%
	Subtotal	(\$18,482,407)	(\$20,917,667)	(\$24,058,979)	(\$25,242,539)	(\$25,242,539)	(\$24,400,986)	\$841,553	-3.33%
	TOTAL OTHER FINANCING SOURCES/USES	(\$5,925,516)	(\$7,287,359)	(\$6,789,362)	(\$8,052,747)	(\$8,177,747)	(\$8,968,843)	(\$791,096)	9.67%
	SURPLUS / (DEFICIT)	(\$1,655,942)	(\$1,603,072)	\$1,853,478	(\$984,844)	\$398,404	(\$1,578,445)	(\$1,976,849)	-496.19%
	BEGINNING FUND BALANCE	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$4,142,823	\$4,541,227	\$398,404	9.62%
	ENDING FUND BALANCE	\$3,892,417	\$2,289,344	\$4,142,823	\$3,157,979	\$4,541,227	\$2,962,782	(\$1,578,445)	-34.76%
	Designations of Ending Fund Balance								
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:								
	- Supplemental Grant LCAP (Res0500)	\$1,000,000	\$1,000,000	\$1,000,000	\$800,000	\$800,000	\$800,000	\$0	0.00%
	- LCAP Reserves Carryover	\$325,410	\$427,027	\$0	\$0	\$0	\$0	\$0	0.00%
	- Board Priorities	\$0	\$0	\$0	\$0	\$0	\$750,000	\$750,000	100.00%
	- Reserve for Economic Uncertainty	\$0	\$238,389	\$0	(\$143,471)	\$364,956	\$170,536	(\$194,420)	0.00%
	- Unrestricted Ending Fund Balance	\$2,467,007	\$523,929	\$3,042,823	\$2,401,450	\$3,276,271	\$1,142,245	(\$2,134,025)	0.00%
	ENDING FUND BALANCE	\$3,892,417	\$2,289,344	\$4,142,823	\$3,157,979	\$4,541,227	\$2,962,782	(\$1,578,445)	0.00%
	Economic Uncertainties 3.0%	\$3,599,848	\$3,900,375	\$3,921,046	\$3,777,575	\$4,286,002	\$4,091,582	(\$194,420)	0.00%
	Less Fund 17 Balance	\$3,599,848	\$3,661,986	\$3,921,046	\$3,921,046	\$3,921,046	\$3,921,046	\$0	0.00%
	Less Fund 01 Reserve	\$0	\$238,389	\$0	(\$143,471)	\$364,956	\$170,536	(\$194,420)	0.00%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	0.00%

GENERAL FUND

TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 06/12/2021	Adopted Budget 2021-22 As of 06/12/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
OTHER LOCAL REVENUES									
8675	Transportation Fees from Individ	\$370,760	\$400,000	\$400,000	\$200,000	\$200,000	\$200,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$640,859	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$370,760	\$400,000	\$1,040,859	\$200,000	\$200,000	\$200,000	\$0	0.00%
OTHER FINANCING SOURCES AND USES									
CONTRIBUTIONS									
8980	Contributions - Unrestricted	\$2,218,944	\$1,923,646	\$1,915,068	\$2,293,290	\$2,295,290	\$2,582,749	\$287,459	12.52%
8990	Contributions - Restricted-Field Trip	\$0	\$27,671	\$27,671	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$2,218,944	\$1,951,317	\$1,942,739	\$2,320,961	\$2,322,961	\$2,610,420	\$287,459	12.37%
	TOTAL REVENUES	\$2,589,704	\$2,351,317	\$2,983,598	\$2,520,961	\$2,522,961	\$2,810,420	\$287,459	11.39%
CLASSIFIED SALARIES									
2202	Classified Support Salaries	\$1,122,212	\$1,187,995	\$1,135,579	\$1,277,587	\$1,277,587	\$1,310,376	\$32,789	2.57%
2212	Class Support Overtime	\$172,448	\$68,459	\$70,170	\$1,502	\$1,502	\$64,621	\$63,119	4202.33%
2216	Class Support Hry/Daily/Subs	\$210,477	\$124,707	\$110,753	\$12,582	\$12,582	\$117,715	\$105,133	835.58%
2250	Cash In Lieu	\$6,560	\$7,487	\$12,539	\$18,418	\$18,418	\$22,868	\$4,450	24.16%
2302	Classified Supervisor & Admin Sal	\$254,560	\$276,192	\$290,873	\$319,966	\$319,966	\$322,586	\$2,620	0.82%
2316	Classified Supv-Hourly/Daily/Sub	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$83,599	\$41,256	\$42,287	\$8,940	\$8,940	\$45,037	\$36,097	403.77%
2412	Clerical Tech & Off Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry/Daily/Subs	\$6,196	\$13,709	\$4,052	\$0	\$0	\$12,941	\$12,941	0.00%
	Subtotal	\$1,856,052	\$1,719,805	\$1,666,253	\$1,638,995	\$1,638,995	\$1,896,144	\$257,149	15.69%
EMPLOYEE BENEFITS									
3102	STRS - Classified	\$6,419	\$0	\$0	\$7,658	\$7,658	\$0	(\$7,658)	-100.00%
3202	PERS - Classified	\$236,118	\$312,124	\$304,351	\$339,307	\$339,307	\$384,430	\$45,123	13.30%
3302	Medicare - Non Instructional	\$26,104	\$25,576	\$24,330	\$23,985	\$23,985	\$27,495	\$3,510	14.63%
3312	OASDI - Classified	\$108,886	\$109,356	\$104,030	\$102,887	\$102,887	\$117,560	\$14,673	14.26%
3402	Health & Welfare - Classified	\$317,141	\$353,439	\$302,812	\$317,147	\$317,147	\$343,389	\$26,242	8.27%
3502	SUI - Classified	\$1,077	\$1,022	\$973	\$1,075	\$1,075	\$23,324	\$22,249	2069.67%
3602	Workers Comp - Classified	\$38,049	\$36,158	\$34,397	\$33,796	\$33,796	\$38,870	\$5,074	15.01%
3702	Retiree Benefits - Classified	\$30,497	\$34,625	\$13,245	\$14,753	\$14,753	\$15,102	\$349	2.37%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 06/12/2021	Adopted Budget 2021-22 As of 06/12/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	Subtotal	\$764,291	\$872,300	\$784,138	\$840,608	\$840,608	\$950,170	\$109,562	13.03%
	BOOKS AND SUPPLIES								
4300	Materials and Supplies	\$166,874	\$210,000	\$193,000	\$235,000	\$235,000	\$210,000	(\$25,000)	-10.64%
4350	Other Supplies	\$673	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$5,935	\$10,000	\$5,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
4600	Fuel Gasoline	\$8,458	\$9,000	\$34,000	\$9,000	\$13,000	\$25,000	\$12,000	92.31%
4610	Fuel Natural Gas	\$26,570	\$42,308	\$27,308	\$17,308	\$13,308	\$42,308	\$29,000	217.91%
4620	Fuel Diesel	\$99,102	\$89,200	\$77,200	\$64,200	\$64,200	\$35,000	(\$29,200)	-45.48%
	Subtotal	\$307,612	\$361,508	\$337,508	\$336,508	\$336,508	\$323,308	(\$13,200)	-3.92%
	SERVICES, OTHER OPERATING SUPPLIES								
5200	Travel & Conferences	\$4,033	\$5,000	\$3,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$75	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$156,167	\$255,267	\$201,267	\$243,267	\$228,267	\$255,267	\$27,000	11.83%
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	\$0	0.00%
5711	Field Trips	(\$100,114)	(\$90,392)	(\$93,335)	(\$48,644)	(\$48,644)	(\$70,013)	(\$21,369)	43.93%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$10,677)	(\$26,761)	(\$14,100)	(\$7,817)	(\$5,817)	(\$500)	\$5,317	-91.40%
5759	Work Order Changes	(\$32,074)	(\$69,500)	(\$49,500)	(\$44,500)	(\$44,500)	(\$69,500)	(\$25,000)	56.18%
5800	Contract Services	\$46,392	\$36,105	\$73,069	\$73,105	\$88,105	\$36,105	(\$52,000)	-59.02%
5910	Postage/Mailing	\$1,142	\$2,054	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$2,525	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	\$701,531	\$652,927	\$445,791	\$345,781	\$343,781	\$409,833	(\$66,052)	19.21%
	CAPITAL OUTLAY								
6400	Equipment	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$50,631	\$0	0.00%
	Subtotal	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$50,631	\$0	0.00%
	OTHER FINANCING SOURCES AND USES								
	InterFund Transfers Out								
7612	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 06/12/2021	Adopted Budget 2021-22 As of 06/12/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	TOTAL EXPENDITURES	\$2,589,706	\$2,351,317	\$2,983,598	\$2,520,961	\$2,522,961	\$2,810,420	\$287,459	11.39%
	SURPLUS / (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**SPECIAL
EDUCATION**

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

SACS	SACS	RESC	OBJ	Description	2017-18		2018-19		2019-20		2020-21		2021-22		Preliminary Budget 2021- vs Estimated Actuals As of 6/12/2021	Preliminary Actuals As of 6/12/2021	Variance %	
					Actuals	As of 6-30-18	Actuals	As of 6-30-19	Actuals	As of 6-30-20	Interim	As of 1-31-21	Budget	As of 6/12/2021				
				REVENUE														
				Special Ed - IDEA Basic Grant Entitlement	1,600,032		1,781,717		1,830,091		1,816,540		1,811,852		(4,688)		-0.26%	
				Special Ed - IDEA Basic Grant Entitlement	0		0		0		(272,481)		(271,778)		703		-0.26%	
				Special Ed - IDEA Early Intervening Services	0		0		0		272,481		271,778		(703)		-0.26%	
				Special Ed - IDEA Preschool Entitlement	42,520		35,650		44,087		30,966		30,887		(79)		-0.26%	
				Contrib. From Restricted Reven	0		0		0		(4,645)		(4,633)		12		-0.26%	
				Special Ed - IDEA Preschool Early Intervening Service	0		0		0		4,645		4,633		(12)		0.00%	
				Special Ed - IDEA Preschool Local Entitlement	120,014		108,731		109,530		110,551		109,637		(914)		-0.83%	
				Special Ed - Mental Health Fed	106,909		6,461		12,793		35,537		41,004		5,467		15.38%	
				Special Ed - IDEA Early Intervention	84,657		87,040		75,457		116,306		116,306		(26,306)		-22.62%	
				Special Ed - TPP	196,483		173,454		121,705		124,200		124,200		0		0.00%	
				Special Ed - Medical Billing Option	600,312		628,740		684,868		637,848		724,888		87,040		13.65%	
				Special Ed - Property Taxes Transfers	7,104		525		66,000		0		0		0		0.00%	
				Special Ed - Local Revenue	4,437,720		4,781,575		4,886,743		5,297,107		5,323,495		26,388		0.50%	
				Special Ed - Apportionment	795,026		591,537		611,353		0		0		0		0.00%	
				Special Ed - Mental Health	0		0		(4,538)		0		0		0		0.00%	
				Prior Year State Revenue	0		0		0		618,065		3,682		(3,682)		-100.00%	
				Mental Health-Related Services	0		557		0		3,682		85,200		0		0.00%	
				Special Ed - Infant Discretionary	85,430		80,395		85,200		85,200		0		0		0.00%	
				Special Ed - Workability I	0		4,805		0		0		618,065		605,152		-2.09%	
				Special Ed - Workability I	78,388		68,566		0		0		0		0		0.00%	
				Special Ed - Local Revenue	8,154,595		8,349,752		8,523,289		8,876,002		8,876,002		8,946,315		70,313	0.79%
				Total Revenue														
				EXPENDITURES														
				Teachers' Monthly Salaries	5,887,242		6,264,588		6,386,199		6,430,381		6,437,696		680,140		10.56%	
				Substitute Teachers Illness	88,732		100,251		88,183		36,857		36,857		0		0.00%	
				Teacher Extra Duty/Curr Dv	1,544		7,622		1,303		3,081		2,909		(172)		-5.58%	
				Teachers Hourly/Daily/ Subs Other	84,290		152,706		245,700		90,671		112,690		22,019		24.28%	
				Teachers Stipend	1,000		0		15,086		0		0		0		0.00%	
				Certificated Pupil Support Salaries	1,022,416		1,111,933		1,242,085		1,550,088		1,574,120		3,232		0.21%	
				Certificated Pupil Support - Subs	1,115		36,933		91,307		1		1		0		0.00%	
				Certificated Pupil Support - Hrly/Daily/Subs	99,099		40,766		1,977		11,058		10,439		(619)		-5.60%	
				Certificated Supervisor & Adm Salaries	640,246		680,167		686,780		742,910		766,398		23,488		3.16%	
				Adm & Supv - Stipend	0		0		0		0		0		0		0.00%	
				Cash in Lieu of Benefits	11,007		23,057		17,211		10,314		17,184		6,870		66.61%	
				Other Certificated Monthly Salaries	58,098		58,948		46,812		59,270		58,326		(944)		-1.59%	
				SUBTOTAL - CERTIFICATED SALARIES	7,894,789		8,476,972		8,822,643		8,934,631		8,962,746		734,014		8.19%	
				Instructional Aides Monthly Salary	3,144,729		3,499,398		3,730,744		4,102,061		4,102,061		188,918		4.61%	
				Instructional Aides Substitute	143,708		125,179		359,755		12,086		12,086		24,655		104.00%	
				Instructional Aides overtime	166		12,670		10,655		283		283		268		-5.30%	

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

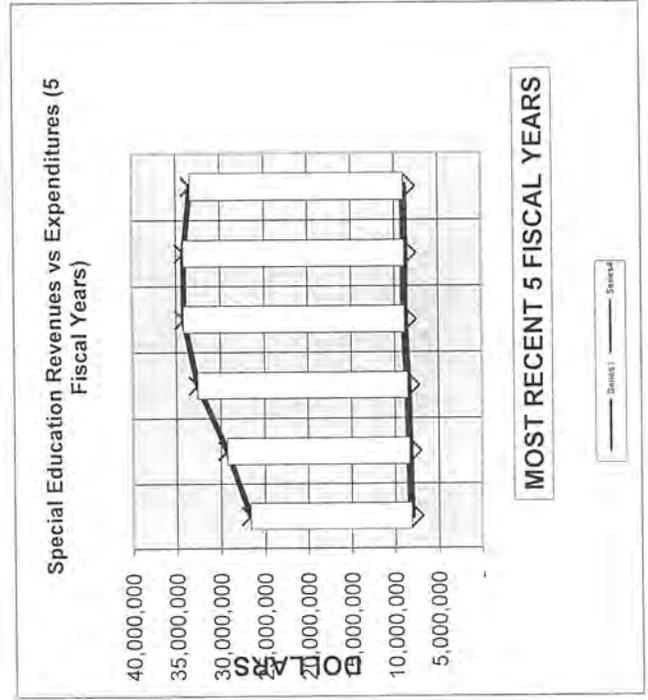
SACS	SACS	RESC	OBJ	Description	2017-18		2018-19		2019-20		2020-21		2021-22		Preliminary Budget 2021- vs Estimated Actuals	Preliminary Budget 2021- vs Estimated Actuals	Variance
					Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	As of 6-30-18	As of 6-30-19	As of 6-30-20	As of 6-12-21	As of 6/12/2021	As of 6/12/2021			
					879,667	638,804	232,547	152,121	152,121	152,121	152,121	152,121	221,377	69,256			45.53%
				Instructional Aides Hrly/Daily/Sub/Others	167,737	147,710	139,594	180,420	180,420	180,420	180,420	180,420	203,089	22,669			12.56%
				Cash In Lieu of Benefits	524,783	655,275	787,168	736,873	736,873	736,873	736,873	736,873	878,591	102,518			13.21%
				Classified Support Monthly Salary	226	0	0	0	0	0	0	0	0	0			0.00%
				Classified Support Overtime	20,433	12,243	14,998	6,183	6,183	6,183	6,183	6,183	14,856	8,673			140.27%
				Classified Support Hrly/Daily	2,914	9,089	27,698	30,908	30,908	30,908	30,908	30,908	30,983	(225)			-0.72%
				Cash In Lieu	281,425	259,358	311,680	296,008	296,008	296,008	296,008	296,008	311,810	(2,698)			-0.86%
				Clerical Tech & Off Staff Salaries	0	113	11,714	25,306	25,306	25,306	25,306	25,306	23,887	(1,419)			0.00%
				Clerical Tech & Office Staff Substitutes	14,444	25,463	5,959	761	761	761	761	719	(42)				-5.61%
				Clerical Tech & Office Staff overtime	3,632	3,715	1,844	0	0	0	0	0	0	0			0.00%
				Clerical Tech & Off Staff - Hrly/Subs	33,033	19,157	31,419	32,000	32,000	32,000	32,000	32,000	32,000	0			0.00%
				Cash In Lieu of Benefits													0.00%
				Stipend / Student Workers													0.00%
				SUBTOTAL - CLASSIFIED SALARIES	5,216,897	5,418,246	5,670,334	5,575,008	5,575,008	5,670,334	5,670,334	5,633,008	6,033,214	400,206			7.10%
					1,084,563	1,311,121	1,464,358	1,411,282	1,411,282	1,464,358	1,411,282	1,413,012	1,640,715	227,703			16.11%
				STRS - Certificated	2,050	93	1,555	723	723	1,555	723	723	0	(723)			-100.00%
				STRS - Classified	20,577	28,896	12,612	29,016	29,016	12,612	29,016	29,016	0	(29,016)			-100.00%
				PERS - Certificated	612,403	796,220	942,464	1,086,339	1,086,339	942,464	1,086,339	1,086,290	1,255,812	169,522			15.61%
				PERS - Classified	110,027	115,527	116,465	130,846	130,846	116,465	130,846	130,649	140,633	9,984			7.64%
				Medicare - Certificated	73,336	75,985	64,735	83,582	83,582	64,735	83,582	83,592	87,295	3,703			4.43%
				Medicare - Classified	8,190	10,823	3,944	11,810	11,810	3,944	11,810	11,810	0	(11,810)			-100.00%
				FICA - Certificated	312,305	322,791	337,988	346,585	346,585	337,988	346,585	346,615	376,053	29,438			8.49%
				FICA - Classified	595,124	603,338	581,182	553,705	553,705	581,182	553,711	831,519	277,808				50.17%
				Health & Welfare - Certificated	980,033	974,089	955,066	928,219	928,219	955,066	928,219	928,669	1,229,263	300,594			32.37%
				Health & Welfare - Classified	5,291	4,917	1,849	2,281	2,281	1,849	2,281	2,269	119,292	117,023			5157.47%
				SUI - Certificated	3,031	3,135	1,300	1,692	1,692	1,300	1,692	1,692	74,046	72,354			4276.24%
				SUI - Classified	162,488	173,769	180,797	186,248	186,248	173,769	186,248	185,971	198,799	12,828			6.90%
				Workers Compensation - Certificated	107,288	111,005	116,815	118,188	118,188	116,815	118,188	118,203	123,407	5,204			4.40%
				Workers Compensation - Classified	182,442	169,382	95,806	42,363	42,363	95,806	42,363	42,242	85,675	43,433			102.82%
				Retiree Benefit - Certificated	89,421	95,951	66,135	28,052	28,052	66,135	28,052	28,052	49,357	21,305			75.95%
				Retiree Benefit - Classified	4,348,569	4,797,042	4,943,071	4,960,931	4,960,931	4,943,071	4,960,931	4,962,516	5,211,866	1,249,350			25.18%
				SUBTOTAL - BENEFITS	17,460,255	18,692,260	19,436,048	19,470,570	19,470,570	19,436,048	19,470,570	19,558,270	21,941,840	2,383,570			12.19%
				TOTAL SALARIES AND BENEFITS													
				Materials & Supplies	63,721	33,784	90,314	83,710	83,710	90,314	83,710	66,602	85,950	19,348			29.05%
				Other Supplies	42,138	50,013	17,355	55,836	55,836	17,355	55,836	69,936	55,836	(14,100)			-20.16%
				Unallocated Expense	0	0	0	302,906	302,906	0	302,906	133,725	354,476	220,751			165.08%
				Equipment \$500 to \$5,000	40,562	60,102	74,397	50,211	50,211	74,397	50,211	36,169	58,077	21,908			60.57%
				SUBTOTAL - MATERIAL AND SUPPLIES	146,422	143,898	182,066	492,663	492,663	182,066	492,663	306,432	554,339	247,907			80.90%
				Travel & Conference	12,304	15,935	17,418	22,984	22,984	17,418	22,984	20,184	22,051	1,867			9.25%

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

SACS	SACS	RESC	OBJ	Description	Audited Actuals 2017-18 As of 6-30-18	Audited Actuals 2018-19 As of 6-30-19	Audited Actuals 2019-20 As of 6-30-20	Second Interim 2020-21 As of 1-31-21	Estimated Actuals 2020-21 As of 6-12-21	Preliminary Budget 2021-22 As of 6/12/2021	Preliminary Budget 2021- vs Estimated Actuals As of 6/12/2021	% Variance
	5200			Travel & Training	10,180	15,721	8,107	7,179	77,879	7,179	(70,700)	-90.78%
	5300			Dues & Memberships	3,964	4,643	4,913	1,850	1,850	3,396	1,546	83.57%
	5600			Rentals, Leases & Repairs	1,068	967	1,756	2,777	2,777	2,777	0	0.00%
	5800/5100			Professional/ Consulting Serv & Opr Exp.	1,657,888	1,508,036	2,383,859	4,245,634	5,397,857	2,670,863	(2,726,994)	-50.52%
	5620			Maintenance Contracts	4,399	0	0	100	100	100	0	0.00%
	5805/5105			Non Public Agencies (Instruc. Per. Services)	4,117,517	4,130,942	6,274,575	5,591,461	4,564,424	4,030,348	(534,076)	-11.70%
	5815/5115			Non Public Schools	1,864,984	2,838,317	2,700,689	2,683,719	2,633,719	2,663,011	29,292	1.11%
	5829			Legal Fees	304,023	404,596	299,589	271,818	311,818	271,818	(40,000)	-12.83%
	5840			Special Education Settlement	1,243,629	1,339,002	1,252,127	1,268,687	1,268,687	1,064,391	(204,296)	-16.10%
	5910			Postage /Mailings	1,717	4,701	1,916	1,696	1,696	1,696	0	0.00%
	5920			Cell Phone /Pages	0	569	689	2,500	2,500	700	(1,800)	-72.00%
				SUBTOTAL - OPERATING EXPENDITURES	9,221,673	10,263,427	12,945,638	14,100,405	14,283,491	10,738,330	(3,545,161)	-24.82%
	7130			State Special Schools	11,004	9,396	8,528	500	500	500	0	0.00%
	7142			Other Tuition Pmts/County ofc	0	0	0	50	50	50	0	0.00%
	7340			Indirect Cost, including Transportation	138,958	119,291	117,113	100,523	104,548	112,242	7,694	7.36%
				SUBTOTAL - DIRECT AND INDIRECT COST	149,962	128,687	125,641	101,073	105,098	112,792	7,694	7.32%
				SUBTOTAL - OTHER EXPENDITURES	9,518,057	10,536,013	13,253,345	14,694,141	14,695,021	11,405,461	(3,289,560)	-22.39%
				Total Expenditures	26,978,312	29,228,273	32,689,393	34,164,711	34,253,291	33,347,301	(905,990)	-2.64%
				Change in Fund Balance	(341,311)	39,147	(107,124)	(46,170)	(134,750)	0	134,750	-100.00%
				Sub Total Expenditures and Change in Fund	26,637,001	29,267,420	32,582,269	34,118,541	34,118,541	33,347,301	(771,240)	-2.26%
	8980			Contribution from the General Fund/TIIG	(18,482,407)	(20,917,668)	(24,058,980)	(25,242,539)	(25,242,539)	(24,400,986)	841,553	-3.33%
				Supplemental Information - Effective FY 2013-14 Revenue Limit transfer, now a contribution	770,000	770,000	770,000	770,000	770,000	770,000		
0240	8980			Expenses for Special Ed Transportation now unrestricted	(1,467,316)	(1,667,872)	(1,425,426)	(873,546)	(873,546)	(873,546)		
				Comparative contribution	(19,179,722)	(21,815,540)	(24,714,406)	(25,346,085)	(25,346,085)	(24,504,532)		

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2017-18	2018-19	2019-2020	2020-2021	2020-2021	2021-2022
Reporting Period	Audited Actuals As of 6/30/18	Audited Actuals As of 6/30/19	Audited Actuals As of 06/30/20	Second Interim As of 01/31/2021	Estimated Actuals As of 6/12/21	Preliminary Budget As of 6/12/21
Total Revenues	8,154,595	8,349,752	8,523,289	8,876,002	8,876,002	8,946,315
Total Expenditures & Change in Fund Balance	26,637,001	29,267,420	32,582,269	34,118,541	34,118,541	33,347,301
General Fund and Fund Balance	(18,482,406)	(20,917,668)	(24,058,980)	(25,242,539)	(25,242,539)	(24,400,986)



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 01/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/12/2021	Preliminary Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
REVENUE									
8621	Parcel Taxes	\$6,000,282	\$6,161,016	\$6,345,726	\$7,190,000	\$7,190,000	\$7,365,000	\$175,000	2.43%
8623	Parcel Taxes Prior Year	\$0	\$126,268	\$26,556	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$10,714	\$5,024	\$19,606	\$2,000	\$2,000	\$2,000	\$0	0.00%
8699	All Other Local Revenue	\$77,621	(\$1,615)	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$6,088,617	\$6,290,693	\$6,391,888	\$7,192,000	\$7,192,000	\$7,367,000	\$175,000	2.43%
EXPENDITURES									
CERTIFICATED SALARIES									
1116		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CLASSIFIED SALARIES									
2202	Classified Support Monthly Salary	\$2,068,768	\$2,141,931	\$2,065,113	\$2,396,632	\$2,396,632	\$2,656,879	\$260,247	10.86%
2212	Classified Support Overtime	\$94,897	\$115,820	\$83,278	\$110,000	\$110,000	\$150,000	\$40,000	36.36%
2216	Class Support Hry/Daily Subs	\$113,753	\$34,560	\$11,200	\$55,000	\$55,000	\$35,000	(\$20,000)	(36.36%)
2250	Cash-in-Lieu of Benefits	\$50,035	\$48,868	\$42,937	\$44,634	\$44,634	\$57,282	\$12,648	28.34%
	Subtotal	\$2,327,453	\$2,341,180	\$2,202,528	\$2,606,266	\$2,606,266	\$2,899,161	\$292,895	11.24%
2302	Class Super & Admin Monthly Salary	\$358,306	\$375,640	\$430,364	\$553,413	\$483,211	\$619,273	\$136,062	28.16%
2350	Cash-in-Lieu of Benefits	\$7,264	\$7,431	\$7,376	\$7,378	\$7,378	\$7,811	\$433	5.87%
	Subtotal	\$365,570	\$383,071	\$437,740	\$560,791	\$490,589	\$627,084	\$136,495	27.82%
2402	Clerical Tech & Ofc Staff Salary	\$141,634	\$146,937	\$144,125	\$149,317	\$149,317	\$155,114	\$5,797	3.88%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
2416	Clerical Hry Daily Subs Other	\$0	\$406	\$0	\$0	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$1,833	\$1,220	\$1,858	\$0	\$0	\$1,953	\$1,953	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 02 - GF MEASURES BB/H
 COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 01/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/12/2021	Preliminary Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	Subtotal	\$143,467	\$148,563	\$145,983	\$153,317	\$153,317	\$161,067	\$7,750	5.05%
	Total Salaries	\$2,836,490	\$2,872,814	\$2,786,251	\$3,320,374	\$3,250,172	\$3,687,312	\$437,140	13.45%
	EMPLOYEE BENEFITS								
3101	STRS, Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3102	STRS, Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys. (PERS) Classif	\$406,388	\$478,835	\$519,245	\$641,567	\$627,035	\$752,491	\$125,456	20.01%
3301	Medicare/Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3302	Medicare/Alt. Classifed Position	\$39,708	\$40,291	\$38,153	\$47,932	\$46,914	\$51,471	\$4,557	9.71%
3312	OASDI/Alt. Classif Position	\$168,260	\$172,278	\$166,694	\$204,950	\$200,597	\$219,807	\$19,210	9.58%
3402	Health & Welfare Ben. Classifed	\$377,776	\$375,831	\$365,015	\$426,461	\$417,678	\$472,751	\$55,073	13.19%
3501	State Unemployment Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State Unemployment Ins. Classifed	\$1,660	\$1,680	\$837	\$1,917	\$1,876	\$43,662	\$41,786	2227.40%
3601	Workers' Compensation Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3602	Workers' Compensation Ins. Classif.	\$58,652	\$59,375	\$57,432	\$67,945	\$66,506	\$72,772	\$6,266	9.42%
3701	Retiree Benefits, Certificated Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3702	Retiree Benefits, Classifed Position	\$59,737	\$56,823	\$36,016	\$29,145	\$28,513	\$29,564	\$1,051	3.69%
	Subtotal	\$1,112,181	\$1,185,112	\$1,183,392	\$1,419,917	\$1,389,119	\$1,642,518	\$253,399	18.24%
	BOOKS AND SUPPLIES								
4350	Other Supplies	\$325,658	\$383,906	\$336,036	\$330,000	\$390,000	\$390,000	\$0	0.00%
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$11,166	\$28,471	\$79,300	\$267,576	\$271,576	\$125,000	(\$146,576)	(53.97%)
4600	Fuel - Gasoline	\$32,959	\$34,597	\$26,683	\$25,000	\$31,000	\$30,000	(\$1,000)	(3.23%)
4610	Fuel - Natural Gas	\$1,452	\$1,236	\$312	\$1,000	\$1,000	\$1,000	\$0	0.00%
4620	Fuel - Diesel	\$2,603	\$0	\$0	\$1,000	\$1,000	\$0	(\$1,000)	(100.00%)
	Subtotal	\$373,838	\$448,209	\$442,331	\$624,576	\$694,576	\$546,000	(\$148,576)	(21.39%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 01/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/12/2021	Preliminary Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	SERV., OTHER OPER. SUPP.								
5200	Travel and Conferences	\$10,211	\$6,337	\$6,199	\$13,000	\$13,000	\$13,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$883,208	\$1,256,051	\$1,342,684	\$1,148,000	\$1,307,800	\$960,117	(\$347,683)	(26.59%)
5610	Rentals and Leases	\$14,223	\$13,197	\$28,449	\$35,000	\$35,000	\$35,000	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5759	Work Order Charges	\$23,525	\$33,668	\$29,992	\$40,500	\$40,500	\$65,500	\$25,000	61.73%
5800	Prof/Consulting Svcs & Oper Exp	\$129,990	\$137,663	\$225,348	\$302,825	\$304,025	\$185,290	(\$118,735)	(39.05%)
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$7,100	\$8,800	\$7,300	\$8,000	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$4,170	\$6,643	\$6,056	\$8,000	\$8,000	\$8,000	\$0	0.00%
	Subtotal	\$1,075,427	\$1,465,360	\$1,649,028	\$1,558,325	\$1,719,325	\$1,277,907	(\$441,418)	(25.67%)
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$109,712	\$114,606	\$66,310	\$104,424	\$174,424	\$95,000	(\$79,424)	(45.54%)
	Subtotal	\$109,712	\$114,606	\$66,310	\$104,424	\$174,424	\$95,000	(\$79,424)	(45.54%)
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$321,717	\$354,014	\$321,839	\$334,515	\$334,515	\$392,882	\$58,367	17.45%
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$321,717	\$354,014	\$321,839	\$334,515	\$334,515	\$392,882	\$58,367	17.45%
	TOTAL EXPENDITURES	\$5,829,365	\$6,440,115	\$6,449,151	\$7,362,131	\$7,562,131	\$7,641,619	\$79,488	1.05%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 02 - GF MEASURES BB/H
 COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 01/31/2021	Estimated Actuals 2020-21 As of 6/12/2021	Preliminary Budget 2021-22 As of 6/12/2021	Preliminary Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES	\$259,252	(\$149,422)	(\$57,263)	(\$170,131)	(\$370,131)	(\$274,619)	\$95,512	(25.80%)
	BEGINNING FUND BALANCE	\$1,251,683	\$1,510,935	\$1,361,513	\$1,304,250	\$1,304,250	\$934,119	(\$370,131)	(28.38%)
	ENDING FUND BALANCE	\$1,510,935	\$1,361,513	\$1,304,250	\$1,134,119	\$934,119	\$659,500	(\$274,619)	(29.40%)
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$174,881	\$193,203	\$193,475	\$220,864	\$226,864	\$229,249	\$2,385	1.05%
	RESTRICTED ENDING FUND BALANCE	\$1,336,054	\$1,168,310	\$1,110,775	\$913,255	\$707,255	\$430,251	(\$277,004)	(39.17%)

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 COMPARISON REPORT

Object Code	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 vs. Estimated Actuals 2020/21	Variance %
REVENUE								
8621	Parcel Taxes	\$30,160,413	\$30,908,742	\$32,142,123	\$32,919,700	\$32,919,700	\$490,302	1.49%
8623	Parcel Tax Prior Year	\$0	\$296,316	\$33,312	\$0	\$0	\$0	0.00%
8660	Interest	\$116,616	\$176,871	\$278,479	\$65,000	\$65,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$30,277,029	\$31,381,929	\$32,453,914	\$32,984,700	\$32,984,700	\$490,302	1.49%
EXPENDITURES								
CERTIFICATED SALARIES								
1102	Teachers' Monthly Salaries	\$3,093,264	\$3,649,634	\$4,395,867	\$4,691,988	\$4,709,785	\$1,164,783	24.73%
1103	Substitute Teacher Illness	\$7,525	\$7,816	\$4,368	\$12,767	\$12,767	(\$12,767)	(100.00%)
1116	Teacher Hourly/Daily/Subs Other	\$92,161	\$59,273	\$44,454	\$139,813	\$156,149	(\$26,039)	(16.68%)
1117	Teacher Stipend	\$49,390	\$55,503	\$44,660	\$69,151	\$69,151	\$849	1.23%
1202	Certificated Pupil Support Monthly Salary	\$1,197,544	\$1,306,111	\$1,521,161	\$1,405,243	\$1,405,243	(\$15,757)	(1.12%)
1203	Certificated Pupil Support-Substitutes	\$0	\$0	\$364	\$0	\$0	\$0	0.00%
1216	Hourly / Daily / Substitutes	\$979	\$210	\$270	\$0	\$0	\$0	0.00%
1302	Certificated Supervisor & Admin Monthly Salary	\$472,610	\$432,955	\$685,358	\$593,927	\$593,927	\$9,379	1.58%
1350	Cash-in-Lieu of Benefits	\$4,927	\$12,165	\$14,138	\$0	\$0	\$7,811	0.00%
1902	Other Certificated Salaries	\$261,798	\$362,065	\$214,746	\$719,789	\$719,789	(\$291,373)	(40.48%)
1916	Other Hourly Certificated Salaries	\$2,151	\$11,283	\$0	\$19,900	\$19,900	(\$19,900)	(100.00%)
1917	Certificated Stipend	\$30,981	\$28,350	\$19,813	\$0	\$0	\$42,000	0.00%
	Subtotal Certificated Salaries	\$5,213,330	\$5,925,366	\$6,945,199	\$7,652,578	\$7,686,711	\$858,986	11.17%
CLASSIFIED SALARIES								
2102	Instructional Aides Monthly Salary	\$14,789	\$14,722	\$45,346	\$32,364	\$32,364	(\$2,877)	(8.89%)
2116	Instructional Aides Hourly/Daily/Sub Other	\$29,437	\$40,477	\$20,187	\$760	\$760	\$5,240	689.47%
2117	Classified Stipends	\$0	\$0	\$40,964	\$100,022	\$100,022	(\$55,022)	(55.01%)
2146	Tutors - Hourly	\$54,322	\$65,279	\$57,913	\$90,086	\$90,086	(\$34,816)	(61.35%)
2150	Cash-in-Lieu of Benefits	\$6,784	\$5,861	\$3,612	\$5,607	\$5,607	\$26,683	475.89%
2165	Student Worker	\$0	\$0	\$0	\$0	\$0	\$15,071	0.00%
2182	Instructional Specialist Monthly Salary	\$89,558	\$82,557	\$64,276	\$103,229	\$103,229	(\$7,189)	(6.96%)
2186	Instructional Specialist Hourly	\$31,334	\$11,952	\$13,066	\$13,733	\$13,733	\$1,442	10.50%
2202	Classified Support Monthly Salary	\$1,047,754	\$1,070,724	\$1,125,723	\$1,180,476	\$1,180,476	\$85,637	7.27%
2203	Classified Support Subs	\$7,976	\$15,075	\$7,539	\$16,207	\$16,207	(\$16,207)	0.00%
2212	Classified Support Overtime	\$268	\$644	\$0	\$3,160	\$3,160	(\$3,160)	0.00%
2216	Classified Support Hourly/Daily Subs	\$18,032	\$12,132	\$22,828	\$22,759	\$22,759	(\$12,759)	(56.06%)
2250	Cash-in-Lieu of Benefits	\$33,613	\$35,020	\$36,855	\$41,816	\$41,816	\$12,669	30.78%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 COMPARISON REPORT

Object Code	Description	Audited Actuals As of 6/30/18	Audited Actuals As of 6/30/19	Audited Actuals As of 6/30/20	Second Interim Budget As of 1/31/21	Estimated Actuals As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021-22 vs. Estimated Actuals 2020/21	% Variance
2302	Classified Supervisor & Admin Monthly Salary	\$294,270	\$307,550	\$198,078	\$222,387	\$222,387	\$234,777	\$12,390	5.7%
2402	Clerical Tech & Office Staff Salary	\$137,910	\$158,093	\$182,812	\$185,226	\$185,226	\$195,394	\$10,394	5.6%
2412	Clerical Tech & Office Staff Overtime	\$247	\$430	\$0	\$0	\$0	\$0	\$0	0.0%
2416	Clerical Hourly/Daily Subs Other	\$10,086	\$998	\$0	\$3,615	\$3,615	\$0	(\$3,615)	(100.00%)
2450	Cash-in-Lieu of Benefits	\$2,736	\$16,173	\$14,753	\$13,644	\$13,644	\$15,622	\$1,978	14.50%
2902	Other Classified Monthly Salary	\$369,008	\$386,607	\$234,804	\$260,402	\$260,402	\$272,908	\$12,506	4.80%
2912	Other Classified Overtime	\$0	\$61	\$214	\$904	\$904	\$0	(\$904)	0.0%
2916	Other Class Hourly/Daily Subs Other	\$25,537	\$6,683	\$12,769	\$7,232	\$7,232	\$0	(\$7,232)	(100.00%)
2950	Cash-in-Lieu of Benefits	\$17,162	\$17,446	\$16,188	\$0	\$0	\$6,100	\$6,100	0.0%
	Subtotal Classified Salaries	\$2,190,823	\$2,248,564	\$2,099,927	\$2,303,629	\$2,303,629	\$2,329,904	\$26,275	1.14%
	EMPLOYEE BENEFITS								
3101	CA State Teachers Retirement System (STRS)-Certificated	\$685,297	\$905,151	\$1,142,389	\$1,209,255	\$1,207,742	\$1,412,315	\$204,573	16.94%
3102	CA State Teachers Retirement System (STRS)-Classified	\$272	(\$35)	\$159	\$0	\$0	\$0	\$0	0.0%
3201	Public Employees Retirement System (PERS)-Certificated	\$44,486	\$35,455	\$58,754	\$41,968	\$48,933	\$70,464	\$21,531	44.00%
3202	Public Employees Retirement System (PERS)-Classified	\$293,047	\$352,314	\$352,955	\$429,137	\$429,137	\$462,937	\$33,800	7.88%
3301	Medicare - Certificated	\$70,222	\$80,276	\$93,550	\$110,972	\$111,467	\$126,329	\$14,862	13.33%
3302	Medicare - Classified	\$30,243	\$31,078	\$26,809	\$35,047	\$35,047	(\$3,823)	(\$3,823)	(10.91%)
3311	FICA-Certificated	\$15,965	\$11,572	\$17,634	\$12,133	\$14,226	\$19,116	\$4,890	34.37%
3312	FICA-Classified	\$129,130	\$132,890	\$124,626	\$142,802	\$142,802	\$133,510	(\$9,292)	(6.51%)
3401	Health & Welfare - Certificated	\$428,070	\$428,172	\$511,173	\$671,847	\$669,837	\$831,312	\$161,475	24.11%
3402	Health & Welfare - Classified	\$311,410	\$296,964	\$270,043	\$294,445	\$294,445	\$312,311	\$17,866	6.07%
3501	State Unemployment Insurance-Certificated	\$3,022	\$3,280	\$1,413	\$4,444	\$4,538	\$107,104	\$102,566	2260.16%
3502	State Unemployment Insurance-Classified	\$1,271	\$1,304	\$511	\$1,338	\$1,338	\$26,515	\$25,177	1881.69%
3601	Workers' Compensation Insurance-Certificated	\$106,830	\$121,244	\$142,393	\$156,881	\$157,613	\$178,637	\$21,024	13.34%
3602	Workers' Compensation Insurance-Classified	\$44,930	\$46,095	\$43,118	\$47,064	\$47,064	\$44,124	(\$2,940)	(6.25%)
3701	Retiree Benefits - Certificated	\$104,010	\$119,170	\$76,210	\$69,625	\$69,959	\$77,920	\$7,961	11.38%
3702	Retiree Benefits - Classified	\$44,046	\$43,630	\$24,364	\$20,345	\$20,345	\$18,202	(\$2,143)	(10.53%)
	Subtotal Employee Benefits	\$2,312,251	\$2,608,561	\$2,886,101	\$3,247,303	\$3,254,493	\$3,852,020	\$597,527	18.36%
	BOOKS & SUPPLIES								
4200	Books & Other Reference Materials	\$73,156	\$89,383	\$71,076	\$157,447	\$161,697	\$138,368	(\$23,329)	(14.43%)
4300	Materials and Supplies	\$307,280	\$465,826	\$327,077	\$402,170	\$416,739	\$257,629	(\$159,110)	(38.18%)
4350	Other Supplies	\$6,192	\$7,611	\$8,939	\$18,000	\$17,050	\$24,000	\$6,950	40.76%
4380	Unallocated	\$0	\$0	\$0	\$1,064,808	\$1,064,808	\$1,009,303	(\$55,505)	0.00%
4390	Carryover Funds	\$0	\$0	\$0	\$579,344	\$525,993	\$0	(\$525,993)	0.00%
4400	Equipment \$500 to \$5,000	\$53,713	\$112,662	\$224,148	\$492,935	\$405,344	\$364,082	(\$41,262)	(10.18%)

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 COMPARISON REPORT

Object Code	Description	Audited Actuals 2018-19 As of 6/30/18	Audited Actuals 2019-20 As of 6/30/19	Audited Actuals 2020-21 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
	Subtotal Books & Supplies	\$440,341	\$675,482	\$631,240	\$2,654,704	\$2,591,631	\$1,793,382	(\$798,249)	(30.80%)
	SVC, OTHER OPERATING SUPPLIES								
5200	Travel and Conferences	\$35,591	\$44,415	\$39,461	\$65,500	\$61,250	\$49,400	(\$11,850)	(19.35%)
5300	Dues and Memberships	\$794	\$780	\$1,592	\$1,400	\$1,400	\$900	(\$500)	(35.71%)
5600	Rentals, Leases, and Repairs	\$11,637	\$27,239	\$30,833	\$40,000	\$66,000	\$40,000	(\$26,000)	(39.39%)
5751	Field Trips - Interfund	\$9,072	\$4,491	\$689	\$7,317	\$5,317	\$0	(\$5,317)	0.00%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$978,842	\$1,065,067	\$1,127,187	\$1,780,423	\$1,783,423	\$1,537,326	(\$246,097)	(13.80%)
5820	Outside Printing	\$6,999	\$7,088	\$6,649	\$9,000	\$8,500	\$9,000	\$500	0.00%
5831	Audit Expense	\$7,100	\$8,800	\$5,300	\$11,000	\$17,000	\$11,500	(\$5,500)	(32.35%)
5910	Postage/Mailings	\$8,197	\$8,755	\$8,762	\$9,000	\$9,500	\$9,000	(\$500)	0.00%
5920	Cell Phone	\$5,849	\$5,756	\$5,913	\$6,500	\$6,500	\$1,500	(\$5,000)	(76.92%)
5950	Postage - Interfund	\$690	\$790	\$787	\$2,025	\$2,025	\$25	(\$2,000)	0.00%
	Subtotal Other Operating Supplies	\$1,065,771	\$1,174,179	\$1,227,173	\$1,932,165	\$1,960,915	\$1,658,651	(\$302,264)	(15.41%)
	CAPITAL OUTLAY								
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST								
7340	Indirect costs	\$1,446,189	\$1,548,255	\$1,471,857	\$1,527,095	\$1,527,095	\$1,742,425	\$215,330	0.00%
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,446,189	\$1,548,255	\$1,471,857	\$1,527,095	\$1,527,095	\$1,742,425	\$215,330	0.00%
	TOTAL EXPENDITURES	\$12,668,705	\$14,180,408	\$15,261,498	\$19,317,474	\$19,324,474	\$19,922,079	\$597,605	3.09%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$17,608,324	\$17,201,521	\$17,192,416	\$13,667,226	\$13,660,226	\$13,552,923	(\$107,303)	(0.79%)
	OTHER FINANCING SOURCES AND USES								
	Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8980	Contribution from Unrestricted								
8981	BSEP Contribution	(\$13,538,036)	(\$13,977,541)	(\$14,229,779)	(\$14,669,800)	(\$14,669,800)	(\$15,522,828)	(\$853,028)	5.81%
8982	BSEP Direct Support	(\$373,335)	(\$388,695)	(\$567,882)	(\$580,000)	(\$580,000)	(\$576,800)	\$3,200	(0.55%)
8983	BSEP Substitute Compensation	(\$242,498)	(\$254,345)	(\$255,077)	(\$260,500)	(\$260,500)	(\$275,800)	(\$15,300)	5.87%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 COMPARISON REPORT

Object Code	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
	Total Interfund Transfers Out	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,510,300)	(\$15,510,300)	(\$16,375,428)	(\$865,128)	5.58%
	TOTAL OTHER FINANCING SOURCES AND USES	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,510,300)	(\$15,510,300)	(\$16,375,428)	(\$865,128)	5.58%
	NET INCREASE(DECREASE) IN FUND BALANCE	\$3,454,455	\$2,580,941	\$2,139,678	(\$1,843,074)	(\$1,850,074)	(\$2,822,505)	(\$972,431)	52.56%
	BEGINNING FUND BALANCE	\$3,225,332	\$6,679,788	\$9,260,729	\$11,400,407	\$11,400,407	\$9,550,343	(\$1,850,064)	(16.23%)
	ENDING FUND BALANCE	\$6,679,787	\$9,260,729	\$11,400,407	\$9,557,333	\$9,550,333	\$6,727,838	(\$2,822,495)	(29.55%)
	Restricted to BSEP	\$5,875,110	\$8,396,699	\$10,490,980	\$8,512,500	\$8,505,290	\$5,638,913	(\$2,866,377)	(33.70%)
	Economic Uncertainties 3.0%	\$804,677	\$864,030	\$909,427	\$1,044,833	\$1,045,043	\$1,088,925	\$43,882	4.20%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
 COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
REVENUE								
8621	Parcel Taxes	\$9,956,135	\$9,956,135	\$9,956,135	\$9,956,135	\$10,181,900	\$225,765	2.27%
8623	Parcel Tax Prior Year	\$0	\$0	\$0	\$0	\$20,000	\$20,000	0.00%
8660	Interest	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$9,956,135	\$9,956,135	\$9,956,135	\$9,956,135	\$10,201,900	\$245,765	2.47%
EXPENDITURES								
CERTIFICATED SALARIES								
1102	Teachers' Monthly Salaries	\$28,255	\$42,380	\$42,380	\$42,380	\$3,392,596	\$3,350,216	7905.18%
1104	Hourly Adult Ed Teaching	\$0	\$0	\$0	\$0	\$61,615	\$61,615	0.00%
1106	Hourly Extra Duty/Curriculum Development/ Adult	\$0	\$0	\$0	\$0	\$5,989	\$5,989	0.00%
1108	Non-Duty Days	\$0	\$0	\$0	\$0	\$4,204	\$4,204	0.00%
1116	Teacher Hourly/Daily/Subs Other	\$0	\$0	\$0	\$0	\$39,079	\$39,079	0.00%
1117	Teacher Stipend	\$25,000	\$25,000	\$25,000	\$25,000	\$42,629	\$17,629	70.52%
1151	Substitutes Cash-in-Lieu	\$0	\$0	\$0	\$0	\$190	\$190	0.00%
1202	Cert Pupil Support Monthly Salary	\$0	\$0	\$0	\$0	\$299,555	\$299,555	0.00%
1216	Hourly / Daily / Subs	\$0	\$0	\$0	\$0	\$3,411	\$3,411	0.00%
1302	Certificated Supervisor & Admin Monthly Salary	\$0	\$0	\$0	\$0	\$421,793	\$421,793	0.00%
1306	Supervisor & Admin Extra Duty	\$0	\$0	\$0	\$0	\$649	\$649	0.00%
1316	Supervisor & Admin Subs	\$0	\$0	\$0	\$0	\$8,084	\$8,084	0.00%
1317	Supervisor & Admin Stipend	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$4,871,400	\$4,871,400	\$4,871,400	\$4,871,400	\$160,107	(\$4,711,293)	(96.71%)
1916	Other Hourly Certificated Salaries	\$0	\$0	\$0	\$0	\$388	\$388	0.00%
1917	Certificated Stipend	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Certificated Salaries	\$4,924,655	\$4,938,780	\$4,938,780	\$4,938,780	\$4,440,289	(\$498,491)	(10.09%)
CLASSIFIED SALARIES								
2102	Instructional Aides Monthly Salary	\$0	\$0	\$0	\$0	\$425,852	\$425,852	0.00%
2103	Instructional Aides Substitute	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$0	\$15	\$15	0.00%
2116	Instructional Aides Hourly/Daily/Sub Other	\$0	\$0	\$0	\$0	\$24,685	\$24,685	0.00%
2117	Classified Stipends	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2146	Tutors - Hourly	\$0	\$0	\$0	\$0	\$1,626	\$1,626	0.00%
2165	Student Workers	\$0	\$0	\$0	\$0	\$137	\$137	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
 COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
2176	Adult School Instructor	\$0	\$0	\$0	\$0	\$255	\$255	0.00%
2182	Instructional Specialist Monthly Salary	\$0	\$0	\$0	\$0	\$54,420	\$54,420	0.00%
2186	Instructional Specialist Hourly	\$0	\$0	\$0	\$0	\$229	\$229	0.00%
2202	Classified Support Monthly Salary	\$0	\$0	\$0	\$0	\$701,985	\$701,985	0.00%
2203	Classified Support Subs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support Overtime	\$0	\$0	\$0	\$0	\$15,799	\$15,799	0.00%
2216	Classified Support Hourly/Daily Subs	\$0	\$0	\$0	\$0	\$31,947	\$31,947	0.00%
2302	Classified Supervisor & Admin Monthly Salary	\$7,060	\$89,278	\$89,278	\$89,278	\$347,331	\$258,053	289.04%
2316	Classified Supervisor & Admin - Hourly/Daily	\$0	\$0	\$0	\$0	\$78	\$78	0.00%
2402	Clerical Tech & Office Staff Salary	\$10,882	\$10,882	\$10,882	\$10,882	\$390,443	\$379,561	3487.97%
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	\$8,063	\$8,063	0.00%
2416	Clerical Hourly Daily Subs Other	\$0	\$0	\$0	\$0	\$11,037	\$11,037	0.00%
2450	Cash-in-Lieu of Benefits	\$1,302	\$1,302	\$1,302	\$1,302	\$0	(\$1,302)	(100.00%)
2902	Other Classified Monthly Salary	\$2,210,277	\$2,128,059	\$2,128,059	\$2,128,059	\$97,990	(\$2,030,069)	(95.40%)
2912	Other Classified Overtime	\$0	\$0	\$0	\$0	\$125	\$125	0.00%
2916	Other Classified Hourly/Daily Subs Other	\$0	\$0	\$0	\$0	\$290	\$290	0.00%
2950	Cash-in-Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Classified Salaries	\$2,229,521	\$2,229,521	\$2,229,521	\$2,229,521	\$2,112,307	(\$117,214)	(5.26%)
EMPLOYEE BENEFITS								
3101	CA State Teachers Retirement System (STRS)-Certificated	\$807,180	\$809,461	\$809,461	\$809,461	\$735,017	(\$74,444)	(9.20%)
3102	CA State Teachers Retirement System (STRS)-Classified	\$391	\$391	\$391	\$391	\$390	(\$1)	(0.26%)
3201	Public Employees Retirement System (PERS)-Certificated	\$11,362	\$11,362	\$11,362	\$11,362	\$8,953	(\$2,409)	(21.20%)
3202	Public Employees Retirement System (PERS)-Classified	\$400,402	\$400,402	\$400,402	\$400,402	\$461,318	\$60,916	15.21%
3301	Medicare - Certificated	\$73,104	\$73,309	\$73,309	\$73,309	\$63,330	(\$9,979)	(13.61%)
3302	Medicare -Classified	\$30,489	\$30,489	\$30,489	\$30,489	\$30,460	(\$29)	(0.10%)
3311	FICA-Certificated	\$4,099	\$4,099	\$4,099	\$4,099	\$2,417	(\$1,682)	(41.03%)
3312	FICA-Classified	\$129,707	\$129,707	\$129,707	\$129,707	\$129,898	\$191	0.15%
3401	Health & Welfare - Certificated	\$24,630	\$24,648	\$24,648	\$24,648	\$17,411	(\$7,237)	(29.36%)
3402	Health & Welfare - Classified	\$12,782	\$12,782	\$12,782	\$12,782	\$13,739	\$957	7.49%
3501	State Unemployment Insurance-Certificated	\$3,046	\$3,054	\$3,054	\$3,054	\$52,788	\$49,734	1628.49%
3502	State Unemployment Insurance-Classified	\$1,231	\$1,231	\$1,231	\$1,231	\$25,621	\$24,390	1981.32%
3601	Workers' Compensation Insurance-Certificated	\$103,829	\$104,119	\$104,119	\$104,119	\$89,649	(\$14,470)	(13.90%)

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
 COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
3602	Workers' Compensation Insurance-Classified	\$43,028	\$43,028	\$43,028	\$43,028	\$43,137	\$109	0.25%
3701	Retiree Benefits - Certificated	\$43,542	\$43,669	\$43,669	\$43,669	\$38,119	(\$5,550)	(12.71%)
3702	Retiree Benefits - Classified	\$18,655	\$18,655	\$18,655	\$18,655	\$17,995	(\$660)	(3.54%)
	Subtotal Employee Benefits	\$1,707,477	\$1,710,406	\$1,710,406	\$1,710,406	\$1,730,242	\$19,836	1.16%
	BOOKS & SUPPLIES							
4350	Other Supplies	\$0	\$0	\$0	\$0	\$1,000	\$1,000	0.00%
4380	Unallocated	\$25,246	\$25,246	\$25,246	\$25,246	\$11,388	(\$13,858)	(54.89%)
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Books & Supplies	\$25,246	\$25,246	\$25,246	\$25,246	\$12,388	(\$12,858)	(50.93%)
	SVC, OTHER OPERATING SUPPLIES							
5200	Travel and Conferences	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$295,001	\$277,947	\$277,947	\$277,947	\$233,007	(\$44,940)	(16.17%)
5831	Audit Expense	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
	Subtotal Other Operating Supplies	\$303,001	\$285,947	\$285,947	\$285,947	\$241,007	(\$44,940)	(15.72%)
	CAPITAL OUTLAY							
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST							
7310	Direct Support Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$423,498	\$423,498	\$423,498	\$423,498	\$448,092	\$24,594	5.81%
	Subtotal Dir Support /Ind. Costs	\$423,498	\$423,498	\$423,498	\$423,498	\$448,092	\$24,594	5.81%
	TOTAL EXPENDITURES	\$9,613,398	\$9,613,398	\$9,613,398	\$9,613,398	\$8,984,325	(\$629,073)	(6.54%)
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$342,737	\$342,737	\$342,737	\$342,737	\$1,217,575	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
 FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
 COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	Second Interim Budget 2020-21 As of 01/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$342,737	\$0	0.00%
	ENDING FUND BALANCE	\$342,737	\$342,737	\$342,737	\$342,737	\$1,560,312	\$0	0.00%
	Restricted to BERRA	\$54,335	\$54,335	\$54,335	\$54,335	\$1,290,782	\$0	0.00%
	Economic Uncertainties 3.0%	\$288,402	\$288,402	\$288,402	\$288,402	\$269,530	\$0	0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ADULT

EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited				Second		Estimated		Preliminary		% Variance
		Actuals 2017-2018 As of 06/30/18	Actuals 2018-2019 As of 06/30/19	Actuals 2019-2020 As of 06/30/20	Interim Budget 2020-2021 As of 01/31/21	Actuals 2020-2021 As of 6/12/21	Budget 2021-2022 As of 06/16/21	Budget Vs. Estimated Actuals 2021-2022				
	REVENUE											
8290	All other Federal Revenue	\$819,931	\$859,242	\$711,105	\$582,208	\$598,272	\$598,272	\$0			0.00%	
8590	All other State Revenue	\$3,134,437	\$3,399,542	\$3,574,039	\$3,295,968	\$3,429,198	\$3,475,792	\$46,594			1.36%	
8660	Interest	\$1,324	\$878	\$2,110	\$3,000	\$3,000	\$3,000	\$0			0.00%	
8671	Adult Education Fees	\$206,009	\$188,894	\$176,525	\$119,000	\$119,000	\$109,000	(\$10,000)			-8.40%	
8699	All other Local Revenue	\$2,190	\$55,103	\$602	\$300	\$300	\$300	\$0			0.00%	
	TOTAL REVENUE	\$4,163,891	\$4,503,659	\$4,464,381	\$4,000,476	\$4,149,770	\$4,186,364	\$36,594			0.88%	
	CERTIFICATED SALARIES											
1104	Hourly Adult Ed Teaching	\$1,379,980	\$1,345,458	\$1,296,849	\$1,265,095	\$1,277,459	\$1,047,699	(\$229,760)			-17.99%	
1106	Hrly Extra Duty/Curr Dev/Adult	\$139,886	\$138,184	\$131,828	\$66,764	\$67,719	\$98,991	\$31,272			46.18%	
1116	Teacher Hourly/Daily	\$242,976	\$212,708	\$203,060	\$82,959	\$82,959	\$45,655	(\$37,304)			-44.97%	
1150	Cash in Lieu of Benefits Hourly/Daily	\$142,681	\$141,527	\$124,157	\$55,829	\$55,829	\$117,836	\$62,007			111.07%	
1216	Cash in Lieu of Benefits Hourly/Daily	\$51,798	\$47,745	\$46,923	\$32,157	\$32,157	\$21,741	(\$10,416)			-32.39%	
1250	Cash in Lieu of Benefits	\$9,089	\$9,069	\$5,573	\$9,101	\$9,101	\$10,250	\$1,149			12.62%	
1302	Cert.Supvr/Admin Monthly Sal	\$254,628	\$259,123	\$263,429	\$270,959	\$270,959	\$538,227	\$267,268			98.64%	
1306	Adm & Supvr Extra Duty	\$2,201	\$8,716	\$200	\$100	\$100	\$0	(\$100)			-100.00%	
1316	Adm & Supvr Subs	\$65,874	\$58,186	\$53,746	\$25,708	\$25,708	\$23,982	(\$1,726)			-6.71%	
	Subtotal	\$2,289,112	\$2,220,715	\$2,125,766	\$1,808,672	\$1,821,991	\$1,904,381	\$82,390			4.52%	
	CLASSIFIED SALARIES											
2102	Instr Aides Monthly Salary	\$44,194	\$44,504	\$70,169	\$118,787	\$118,787	\$120,078	\$1,291			1.09%	
2165	Tutors-Hourly	\$78,552	\$93,728	\$90,908	\$91,110	\$91,110	\$19,866	(\$71,244)			-78.20%	
2176	Adult School Instructor	\$0	\$0	\$0	\$0	\$0	\$4,555	\$4,555			0.00%	
2202	Class Support Monthly Salary	\$177,873	\$184,488	\$190,935	\$198,507	\$198,507	\$203,880	\$5,373			2.71%	
2203	Class Support Substitutes	\$130	\$2,214	\$0	\$0	\$0	\$0	\$0			0.00%	
2212	Classified Support-Overtime	\$174	\$1,728	\$1,186	\$0	\$0	\$2,972	\$2,972			0.00%	
2216	Class Support-Limited Term	\$7,405	\$6,132	\$4,216	\$0	\$0	\$0	\$0			0.00%	
2250	Cash in Lieu of Benefits	\$6,639	\$3,715	\$5,533	\$0	\$0	\$0	\$0			0.00%	
2402	Clerical Tech/Office Staff Salary	\$298,741	\$331,581	\$338,803	\$356,529	\$356,529	\$349,089	(\$7,440)			-2.09%	
2412	Clerical Tech & Office Staff OT	\$11,932	\$22,427	\$12,564	\$0	\$0	\$12,131	\$12,131			0.00%	

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited				Second		Estimated		Preliminary		% Variance
		Actuals 2017-2018 As of 06/30/18	Actuals 2018-2019 As of 06/30/19	Actuals 2019-2020 As of 06/30/20	Interim Budget 2020-2021 As of 01/31/21	Actuals 2020-2021 As of 6/12/21	Budget 2021-2022 As of 06/16/21	Budget vs. Estimated Actuals 2021-2022				
2416	Clerical Limited Term	\$7,988	\$356	\$447	\$0	\$0	\$1,334	\$1,334	0.00%		\$1,334	0.00%
2450	Cash in Lieu of Benefits	\$14,616	\$14,840	\$14,753	\$0	\$0	\$15,993	\$15,993	0.00%		\$15,993	0.00%
	Subtotal	\$648,244	\$705,712	\$729,515	\$764,933	\$764,933	\$729,898	(\$35,035)	-4.58%			
	EMPLOYEE BENEFITS											
3101	State Teachers Retire.Sys.Cert	\$249,669	\$358,058	\$322,459	\$283,196	\$418,576	\$406,448	(\$12,128)	-2.90%		(\$12,128)	-2.90%
3201	Public Emp Ret Sys Cert	\$5,895	\$10,321	\$8,250	\$24,488	\$24,488	\$0	(\$24,488)	-100.00%		(\$24,488)	-100.00%
3202	Public Empl.Retire Sys. Class	\$77,256	\$129,638	\$111,864	\$139,481	\$139,481	\$154,196	\$14,715	10.55%		\$14,715	10.55%
3301	Medicare-Certificated	\$31,845	\$30,963	\$22,105	\$26,656	\$26,849	\$23,855	(\$2,994)	-11.15%		(\$2,994)	-11.15%
3302	Medicare-Classified	\$8,903	\$9,761	\$9,166	\$11,090	\$11,090	\$10,586	(\$504)	-4.54%		(\$504)	-4.54%
3311	FICA-Certificated	\$11,048	\$10,534	\$6,528	\$17,723	\$17,723	\$400	(\$17,323)	-97.74%		(\$17,323)	-97.74%
3312	FICA-Classified	\$38,067	\$41,738	\$42,541	\$47,427	\$47,427	\$45,258	(\$2,169)	-4.57%		(\$2,169)	-4.57%
3401	Health & Welfare Cert. Pos	\$124,136	\$122,605	\$97,040	\$87,187	\$87,187	\$43,661	(\$43,526)	-49.92%		(\$43,526)	-49.92%
3402	Health & Welfare Class. Pos	\$106,479	\$110,100	\$110,780	\$118,219	\$118,219	\$126,125	\$7,906	6.69%		\$7,906	6.69%
3501	State Unemployment Cert	\$1,328	\$1,287	\$528	\$1,052	\$1,061	\$17,353	\$16,292	1535.53%		\$16,292	1535.53%
3502	State Unemployment Ins. Class	\$376	\$410	\$174	\$444	\$444	\$8,925	\$8,481	1910.14%		\$8,481	1910.14%
3601	Workers Comp Cert	\$46,925	\$45,525	\$43,708	\$37,581	\$37,854	\$33,628	(\$4,226)	-11.16%		(\$4,226)	-11.16%
3602	Workers Comp Class	\$13,289	\$14,491	\$14,955	\$15,681	\$15,681	\$14,964	(\$717)	-4.57%		(\$717)	-4.57%
3701	Retiree Benefits-Cert	\$18,314	\$16,375	\$19,399	\$16,523	\$16,643	\$5,280	(\$11,363)	-68.27%		(\$11,363)	-68.27%
3702	Retiree Benefits-Class.	\$11,559	\$12,247	\$8,433	\$6,064	\$6,064	\$6,303	\$239	3.94%		\$239	3.94%
	Subtotal	\$745,089	\$914,055	\$817,931	\$832,812	\$968,787	\$896,982	(\$71,805)	-7.41%			
	BOOKS AND SUPPLIES											
4150	Textbooks for Resale	\$104	(\$606)	(\$204)	\$0	\$0	\$0	\$0	0.00%		\$0	0.00%
4200	Books & Other Ref. Materials	\$17,524	\$3,947	\$11,459	\$11,500	\$5,864	\$2,000	(\$3,864)	-65.89%		(\$3,864)	-65.89%
4300	Materials and Supplies	(\$2,238)	(\$2,478)	(\$400)	\$0	\$0	\$0	\$0	0.00%		\$0	0.00%
4350	Other Supplies	\$75,570	\$58,444	\$67,669	\$69,555	\$69,555	\$26,883	(\$42,672)	-61.35%		(\$42,672)	-61.35%
4380	UnallocatedExp/placeholder	\$0	\$0	\$0	\$41,000	\$0	\$0	\$0	0.00%		\$0	0.00%
4400	Equipment \$500-\$5000	\$46,744	\$47,498	\$13,842	\$1,500	\$80,500	\$230,000	\$149,500	185.71%		\$149,500	185.71%
	Subtotal	\$137,704	\$106,805	\$92,366	\$123,555	\$155,919	\$258,883	\$102,964	66.04%			

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals				Second Interim Budget		Estimated Actuals		Preliminary Budget		% Variance
		2017-2018 As of 06/30/18	2018-2019 As of 06/30/19	2019-2020 As of 06/30/20	2020-2021 As of 01/31/21	2020-2021 As of 6/12/21	2021-2022 As of 06/16/21	Budget vs. Estimated Actuals 2021-2022				
	SERVICES AND OTHER OPERATING EXPENSES											
5200	Travel and Conference	\$18,929	\$21,431	\$7,051	\$6,300	\$6,300	\$6,300	\$6,300	\$2,000	(\$4,300)		-68.25%
5300	Dues And Memberships	\$2,140	\$1,270	\$1,320	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$0		0.00%
5510	Water/Sewage	\$15,032	\$18,957	\$15,769	\$22,880	\$22,880	\$22,880	\$22,880	\$19,000	(\$3,880)		-16.96%
5520	Natural Gas	\$19,514	\$26,215	\$13,048	\$10,500	\$10,500	\$10,500	\$10,500	\$20,571	\$10,071		95.91%
5540	Garbage	\$15,000	\$8,200	\$15,510	\$15,300	\$15,300	\$15,300	\$15,300	\$15,433	\$133		0.87%
5550	Electricity	\$53,857	\$43,837	\$39,912	\$51,000	\$51,000	\$51,000	\$51,000	\$44,000	(\$7,000)		-13.73%
5570	Alarm Service	\$1,364	\$1,488	\$1,488	\$1,100	\$1,100	\$1,100	\$1,100	\$1,300	\$200		18.18%
5600	Rentals,Leases and Repairs	\$5,508	\$5,729	\$3,826	\$5,800	\$5,800	\$5,800	\$5,800	\$2,000	(\$3,800)		-65.52%
5610	Rentals and Leases	\$2,450	\$2,050	\$1,860	\$3,900	\$3,900	\$3,900	\$3,900	\$0	(\$3,900)		-100.00%
5620	Maintenance Contracts	\$23,585	\$28,349	\$22,474	\$36,000	\$36,000	\$36,000	\$36,000	\$23,000	(\$13,000)		-36.11%
5751	Field Trips - Interfund	\$0	\$224	\$0	\$500	\$500	\$500	\$500	\$500	\$0		0.00%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0		0.00%
5800	Prof/Consulting & Oper Exp	\$82,106	\$81,960	\$75,323	\$79,755	\$79,755	\$102,755	\$102,755	\$35,900	(\$66,855)		-65.06%
5820	Outside Printing	\$19,899	\$18,819	\$27,614	\$46,000	\$46,000	\$46,000	\$46,000	\$45,000	(\$1,000)		-2.17%
5839	Bank Fees	\$6,613	\$10,864	\$15,265	\$9,000	\$9,000	\$9,000	\$9,000	\$5,000	(\$4,000)		-44.44%
5910	Postage/Mailings	\$10,700	\$9,842	\$8,806	\$11,500	\$11,500	\$11,500	\$11,500	\$10,000	(\$1,500)		-13.04%
5920	Cellphone	\$728	\$691	\$805	\$750	\$750	\$750	\$750	\$0	(\$750)		-100.00%
5930	Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.00%
5950	Postage-Interfund	\$295	\$190	\$196	\$170	\$170	\$170	\$170	\$100	(\$70)		-41.18%
	Subtotal	\$283,721	\$286,116	\$256,267	\$307,755	\$307,755	\$330,755	\$330,755	\$231,104	(\$99,651)		-30.13%
	CAPITAL OUTLAY OVER \$5,000											
6400	Equipment	\$0	\$7,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.00%
	Subtotal	\$0	\$7,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.00%
	DIRECT SUPPORT/INDIRECT COSTS											
7390	Indirect costs-interfund	\$188,225	\$158,376	\$158,906	\$148,478	\$148,478	\$151,114	\$151,114	\$165,116	\$14,002		9.27%
	Subtotal	\$188,225	\$158,376	\$158,906	\$148,478	\$148,478	\$151,114	\$151,114	\$165,116	\$14,002		9.27%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals		Audited Actuals		Second Interim Budget		Estimated Actuals		Preliminary Budget vs. Actuals		% Variance
		2017-2018 As of 06/30/18	2018-2019 As of 06/30/19	2019-2020 As of 06/30/20	2020-2021 As of 01/31/21	2020-2021 As of 6/12/21	2021-2022 As of 06/16/21	2021-2022 Estimated Actuals				
	TOTAL EXPENDITURES	\$4,292,095	\$4,399,075	\$4,180,749	\$3,986,205	\$4,193,499	\$4,186,364					-0.17%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$128,204)	\$104,584	\$283,631	\$14,271	(\$43,729)	\$0					-100.00%
	OTHER FINANCING SOURCES/USES											
8919	Other Auth. Interfund Trans-in	\$70,000	\$60,000	\$0	\$0	\$0	\$0					0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	(\$58,204)	\$164,584	\$283,631	\$14,271	(\$43,729)	\$0					-100.00%
	BEGINNING FUND BALANCE	\$1,017,802	\$959,598	\$1,124,182	\$1,407,813	\$1,407,813	\$1,364,084					-3.11%
	ENDING FUND BALANCE	\$959,598	\$1,124,182	\$1,407,813	\$1,422,084	\$1,364,084	\$1,364,084					(\$0)

**CHILD
DEVELOPMENT**

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2017-2018 As of 6/30/2018	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Second Interim Budget 2020-2021 As of 1/31/2021	Estimated Actuals 2020-2021 As of 6/13/2021	Preliminary Budget 2021-2022 As of 6/13/2021	Preliminary Budget vs Estimated Actuals 2020-2021	% Variance
REVENUE:									
Child Nutrition Programs	8220	\$216,653	\$221,036	\$141,033	\$98,675	\$98,675	\$190,000	\$91,325	92.55%
Other Federal Programs	8290	\$571,638	\$530,623	\$730,426	\$670,853	\$670,853	\$830,510	\$159,657	23.90%
Prior Year Revenue	8295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal Revenues		\$788,291	\$751,659	\$871,459	\$769,528	\$769,528	\$1,020,510	\$250,982	32.62%
Child Nutrition Programs	8520	\$10,659	\$10,978	\$6,366	\$4,360	\$4,360	\$10,000	\$5,640	129.36%
Children's Centers Apportionment	8530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year State Revenue	8599	\$0	\$345	\$0	\$0	\$0	\$0	\$0	0.00%
All Other State Revenue	8590	\$3,995,933	\$4,210,056	\$4,272,930	\$3,623,561	\$3,757,369	\$4,303,872	\$546,503	14.54%
Total State Revenues		\$4,006,692	\$4,221,379	\$4,279,296	\$3,627,921	\$3,761,729	\$4,313,872	\$552,143	14.68%
Interest	8660	\$2,156	\$2,091	\$3,189	\$0	\$0	\$0	\$0	0.00%
Children's Centers Fees	8673	\$279,460	\$465,093	\$420,229	\$254,000	\$254,000	\$0	(\$254,000)	(100.00%)
Other Local Revenue	8699	\$421,549	\$384,708	\$354,668	\$761,786	\$1,099,730	\$793,624	(\$306,106)	(27.83%)
Total Local Revenues		\$703,165	\$851,892	\$778,086	\$1,015,786	\$1,353,730	\$793,624	(\$560,106)	(41.38%)
Subtotal Revenue		\$5,498,048	\$5,824,930	\$5,928,841	\$5,413,235	\$5,884,987	\$6,128,006	\$243,019	4.13%
TOTAL REVENUE		\$5,498,048	\$5,824,930	\$5,928,841	\$5,413,235	\$5,884,987	\$6,128,006	\$243,019	4.13%
EXPENDITURES:									
Teachers' Salaries & Subs	1102	\$1,245,514	\$1,209,801	\$1,192,359	\$1,233,100	\$1,233,100	\$1,344,550	\$111,450	9.04%
Substitute Teachers Illness	1103	\$66,022	\$59,684	\$65,264	\$53,388	\$53,388	\$32,150	(\$21,238)	(39.78%)
Non-Duty Days	1108	\$74,731	\$78,777	\$112,946	\$50,000	\$50,000	\$70,796	\$20,796	41.59%
Teachers Hourly/daily/subs	1116	\$185,908	\$175,017	\$213,206	\$96,492	\$96,492	\$46,000	(\$50,492)	(52.33%)
Teacher Stipend	1117	\$27,907	\$25,212	\$7,200	\$48,400	\$48,400	\$44,400	(\$4,000)	(8.26%)
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$364,366	\$340,401	\$331,451	\$342,116	\$342,116	\$344,797	\$2,681	0.78%
Admn & Sprvr Sick Leave	1303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admn & Sprvr Subs	1316	\$0	\$12,710	\$10,260	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	1350	\$11,189	\$12,304	\$11,064	\$11,000	\$11,000	\$0	(\$11,000)	(100.00%)
Total Certificated		\$1,975,637	\$1,913,906	\$1,943,750	\$1,834,496	\$1,834,496	\$1,882,693	\$48,197	2.63%
Instructional Aides' Salaries	2102	\$850,390	\$815,318	\$889,242	\$1,011,703	\$1,011,703	\$1,083,271	\$71,568	7.07%
Instructional Aides' Substitute	2103	\$136,843	\$183,452	\$120,456	\$4,000	\$4,000	\$37,088	\$33,088	827.20%
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2116	\$146,931	\$134,040	\$146,962	\$49,456	\$49,456	\$12,000	(\$37,456)	(75.74%)
Stipend	2117	\$21,102	\$20,202	\$28,800	\$50,000	\$50,000	\$0	(\$50,000)	(100.00%)
Cash In-Lieu	2150	\$37,592	\$20,185	\$26,107	\$33,143	\$33,143	\$31,000	(\$2,143)	(6.47%)
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$101,956	\$66,262	\$69,869	\$75,201	\$75,201	\$70,245	(\$4,956)	(6.59%)

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals		Second Interim Budget		Estimated Actuals		Preliminary Budget		Preliminary Budget 2021-2022 vs Estimated Actuals 2020-2021	% Variance
		2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/30/2020	2020-2021 As of 1/31/2021	2020-2021 As of 6/13/2021	2021-2022 As of 6/13/2021				
Classified Support Overtime	2212	\$16,075	\$16,730	\$27,325	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$0	\$0	\$1,845	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	(\$3,500)	(100.00%)
Class Spvr & Admn Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$203,354	\$182,136	\$194,349	\$240,895	\$240,895	\$240,895	\$215,219	\$215,219	(\$25,676)	(10.66%)
Clerical Tech/Offic Sub.	2403	\$6,973	\$7,807	\$3,177	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$2,909	\$9,518	\$5,098	\$1,000	\$1,000	\$1,000	\$0	\$0	(\$1,000)	(100.00%)
Cash In-Lieu	2450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,524,125	\$1,455,650	\$1,513,230	\$1,468,898	\$1,468,898	\$1,422,146	\$1,625,894	\$203,748	(\$20,075)	(1.37%)
STRS Instructional	3101	\$345,241	\$468,523	\$411,515	\$227,840	\$358,366	\$431,935	\$431,935	\$73,569	\$73,569	20.53%
STRS Non-instructional	3102	\$9,136	\$11,704	\$12,015	\$6,209	\$9,491	\$9,676	\$9,676	\$185	\$185	1.95%
PERS Instructional	3201	\$45,483	\$87,662	\$72,130	\$72,277	\$72,277	\$72,277	\$47,253	(\$25,024)	(\$25,024)	(34.62%)
PERS Non-instructional	3202	\$191,529	\$292,660	\$254,695	\$271,335	\$271,335	\$309,853	\$309,853	\$38,518	\$38,518	14.20%
OASDI Instructional	3311	\$17,660	\$21,898	\$23,487	\$23,676	\$23,676	\$23,676	\$12,789	(\$10,887)	(\$10,887)	(45.98%)
OASDI Non-instructional	3312	\$86,532	\$83,688	\$88,143	\$83,416	\$83,416	\$85,163	\$85,163	\$1,747	\$1,747	2.09%
Medicare Instructional	3301	\$27,210	\$27,080	\$20,830	\$29,668	\$29,668	\$26,750	\$26,750	(\$2,918)	(\$2,918)	(9.84%)
Medicare Non-instructional	3302	\$20,840	\$20,176	\$17,013	\$21,554	\$21,554	\$20,906	\$20,906	(\$648)	(\$648)	(3.01%)
H & W - Cert Pos	3401	\$178,549	\$185,959	\$172,367	\$175,289	\$175,289	\$188,453	\$188,453	\$13,164	\$13,164	7.51%
H & W - Classif	3402	\$298,647	\$263,849	\$256,518	\$277,314	\$277,314	\$357,578	\$357,578	\$80,264	\$80,264	28.94%
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,137	\$1,137	\$534	\$971	\$971	\$971	\$23,301	\$22,330	\$22,330	2299.69%
SUI - Classif	3502	\$884	\$852	\$435	\$544	\$544	\$544	\$17,565	\$17,021	\$17,021	3128.86%
Workers Comp - Certif	3601	\$40,670	\$40,162	\$39,847	\$39,865	\$39,865	\$37,814	\$37,814	(\$2,051)	(\$2,051)	(5.14%)
Workers Comp- Classif	3602	\$31,254	\$30,111	\$31,024	\$28,473	\$28,473	\$29,552	\$29,552	\$1,079	\$1,079	3.79%
Retiree Benefits, Certif	3701	\$37,092	\$34,225	\$22,755	\$17,331	\$17,331	\$15,016	\$15,016	(\$2,315)	(\$2,315)	(13.36%)
Retiree Benefits, Classif	3702	\$26,342	\$22,673	\$16,736	\$12,576	\$12,576	\$12,290	\$12,290	(\$286)	(\$286)	(2.27%)
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,358,220	\$1,592,359	\$1,445,044	\$1,288,338	\$1,422,146	\$1,625,894	\$203,748	(\$20,075)	(\$20,075)	(1.37%)
Instructional Materials & Supplies	4300	\$24,225	\$7,205	\$17,851	\$77,973	\$79,649	\$5,000	\$5,000	(\$74,649)	(\$74,649)	(93.72%)
Other Supplies	4350	\$21,605	\$35,344	\$28,752	\$87,000	\$235,237	\$9,008	\$9,008	(\$226,229)	(\$226,229)	(96.17%)
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$103,322	\$55,558	\$0	\$0	(\$55,558)	(\$55,558)	(100.00%)
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$0	\$0	\$14,323	\$50,000	\$109,800	\$0	\$0	(\$109,800)	(\$109,800)	(100.00%)
Food Supplies	4710	\$9,187	\$16,419	\$9,864	\$0	\$12,000	\$0	\$0	(\$12,000)	(\$12,000)	(100.00%)
Total Books & Supplies		\$55,017	\$58,968	\$70,790	\$318,295	\$492,244	\$14,008	\$14,008	(\$478,236)	(\$478,236)	(97.15%)
Consultants	5100	\$0	\$0	\$0	\$0	\$93,972	\$0	\$0	(\$93,972)	(\$93,972)	(100.00%)
Travel & Conferences	5200	\$0	\$120	\$393	\$0	\$0	\$7,605	\$7,605	\$7,605	\$7,605	0.00%
Travel / Training	5220/5230	\$0	\$103	\$692	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dues & Memberships	5300	\$3,388	\$0	\$3,388	\$500	\$4,840	\$0	\$0	(\$4,840)	(\$4,840)	(100.00%)
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$500	\$0	\$0	(\$500)	(\$500)	(100.00%)
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$1,606	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
 Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals		Audited Actuals		Second Interim Budget		Estimated Actuals		Preliminary Budget		Preliminary Budget 2021-2022 vs Estimated Actuals 2020-2021	% Variance
		2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/30/2020	2020-2021 As of 1/31/2021	2020-2021 As of 6/13/2021	2021-2022 As of 6/13/2021						
Central Printing - Xerox	5752	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	0.00%	
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Interfund Tsrif - Food Service	5755	\$407,762	\$447,824	\$263,504	\$185,957	\$185,957	\$185,957	\$185,957	\$185,957	\$500,000	\$314,043	168.88%	
Professional Consultant Svcs.	5800	\$44,429	\$52,575	\$51,844	\$66,182	\$66,182	\$66,182	\$66,182	\$66,182	\$41,585	(\$99,597)	(70.55%)	
Bank Fees	5839	\$0	\$3,352	\$4,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Postage/Mailings	5910	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Cell Phone	5920	\$665	\$1,283	\$2,115	\$9,328	\$9,328	\$9,328	\$9,328	\$9,328	\$0	(\$9,328)	(100.00%)	
Postage - Interfund	5950	\$342	\$178	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Total Other Services		\$464,639	\$512,837	\$326,307	\$262,967	\$262,967	\$262,967	\$262,967	\$262,967	\$550,190	\$113,411	25.97%	
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000	0.00%	
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000	0.00%	
OTHER Outgo													
Direct Support/Indirect Cost	7300-7390	\$291,400	\$289,120	\$261,365	\$240,241	\$240,241	\$240,241	\$230,424	\$230,424	\$256,398	\$25,974	11.27%	
TOTAL EXPENDITURES		\$5,669,038	\$5,822,840	\$5,560,486	\$5,413,235	\$5,884,987	\$5,413,235	\$5,884,987	\$5,884,987	\$6,128,006	\$243,019	4.13%	
OTHER FINANCING SOURCES / USES:													
Other Auth. Interfund Transactions	8919	\$164,171	\$0	\$459,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Contributions From Unrestricted Res	8990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Other Auth. Interfund Trans. Out	7619	\$0	\$0	(\$459,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Total Other Financing Sources / Uses		\$164,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Excess/ (deficiency) of Revenue over Expenditures		(\$6,819)	\$2,090	\$368,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
BEGINNING BALANCE		\$36,907	\$30,088	\$32,178	\$400,533	\$400,533	\$400,533	\$400,533	\$400,533	\$400,533	\$0	0.00%	
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
ENDING BALANCE		\$30,088	\$32,178	\$400,533	\$400,533	\$400,533	\$400,533	\$400,533	\$400,533	\$400,533	\$0	0.00%	

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 13 - Cafeteria Fund
Year-to-Year Comparison

Object Code	DESCRIPTION	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 vs. Estimated Actuals 2020/21	% Variance
8220	Federal Reimbursement	1,646,652	1,848,853	1,247,631	1,054,893	1,054,893	695,107	65.89%
8520	State Reimbursement	141,240	123,069	94,978	184,328	184,328	-39,475	-21.42%
8525	State Reimbursement Prior Yr.	25,819	86,458	480	0	0	0	0.00%
8590	All Other state Revenue	0	0	110	0	0	0	0.00%
8634	Student Meals & A La Carte	503,874	531,302	419,927	299,390	299,390	200,610	67.01%
8660	Interest	211	(648)	(3,484)	0	0	0	0.00%
8699	Other Local Income	19,952	33,800	28,310	36,315	36,315	-21,315	-58.69%
5755	Child Development	582,940	638,256	406,729	235,957	235,957	413,499	175.24%
	SUBTOTAL - REVENUE	2,920,689	3,261,090	2,194,681	1,810,883	1,810,883	1,248,426	68.94%
8919	Interfund Transfer	998,497	632,542	734,521	1,305,376	1,305,376	-577,223	-44.22%
	TOTAL REVENUE	3,919,186	3,893,632	2,929,202	3,116,259	3,116,259	(107,530)	-3.45%
2202	EXPENDITURES:							
2212	Food Workers Salary	915,287	920,916	629,366	929,249	929,249	162,460	17.48%
2216	Food Workers Overtime	1,093	729	586	550	550	450	81.82%
2250	Food Workers Hourly	105,366	92,233	59,279	23,678	23,678	26,322	111.17%
2302	Cash in lieu (TSA)	105,698	83,439	66,324	103,605	103,605	-405	-0.39%
2316	Classified Supervisor and Admin Salary	464,397	312,953	282,076	451,808	451,808	-6,143	-1.36%
2350	Classified Supervisor and Admin-Limited Term	21	458	0	500	500	500	100.00%
2402	Cash in lieu (TSA)	20,463	22,739	20,284	24,476	24,476	-476	-1.94%
2450	Clerical Salary	132,553	140,764	106,210	150,509	150,509	-4,161	-2.76%
	Cash in Lieu of Benefits	3,632	3,716	1,844	0	0	0	0.00%
	SUBTOTAL - SALARIES	1,748,510	1,577,947	1,165,969	1,684,375	1,684,375	178,547	10.60%

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 13 - Cafeteria Fund
Year-to-Year Comparison

Object Code	DESCRIPTION	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 As of 6/12/21	Preliminary Budget 2021/22 vs. Estimated Actuals 2020/21	% Variance
3102	CA State Teachers Retirement System (STRS)	0	0	265	0	0	0	0	0.00%
3202	Public Employees Retirement System (PERS)	217,412	325,486	198,981	312,462	312,462	385,747	73,285	23.45%
3302	Medicare	24,650	22,351	13,244	25,190	25,190	26,844	1,654	6.57%
3312	FICA	105,338	95,571	71,060	104,692	104,692	113,868	9,176	8.76%
3402	Health & Welfare	274,328	258,563	149,271	222,221	222,221	378,198	155,977	70.19%
3502	State Unemployment Insurance	1,016	915	403	935	935	22,774	21,839	2335.72%
3602	Workers' Compensation	35,908	32,348	23,929	35,740	35,740	37,947	2,207	6.18%
3702	Retirement Benefits	32,716	30,204	15,378	10,703	10,703	15,163	4,460	41.67%
	SUBTOTAL - BENEFITS	691,367	765,438	472,531	711,944	711,944	980,541	268,597	37.73%
4350	Supplies	7,521	6,831	8,555	7,500	7,500	7,500	0	0.00%
4400	Equipment	0	0	11,569	2,000	2,000	3,000	1,000	50.00%
4600	Fuel Gasoline	0	0	0	1,000	1,000	1,000	0	0.00%
4710	Food Items	1,183,263	1,133,035	885,275	513,631	513,631	500,000	(13,631)	-2.65%
4790	Non-food Items	36,419	28,451	30,680	38,000	38,000	50,000	12,000	31.58%
	SUBTOTAL - MATERIALS & SUPPLIES	1,227,203	1,168,317	936,079	562,131	562,131	561,500	(631)	-0.11%
5200	Travel / Conference	430	2,420	574	400	400	2,000	1,600	400.00%
5600	Rental, Lease & Repairs	59,784	60,403	72,441	50,000	50,000	60,000	10,000	20.00%
5750	Direct Cost Transfer - Interfund Services	0	(1,330)	43,218	50,882	50,882	50,882	0	0.00%
5752	Central Printing	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
5759	Transportation Department Charges	8,549	0	0	4,000	4,000	4,000	0	0.00%
5800	Professional/Consulting Services	18,604	14,311	12,850	42,000	42,000	65,000	23,000	54.76%
5820	Outside Printing	10,220	10,220	0	13,300	13,300	20,000	6,700	50.38%
5839	Bank Fees	19,356	6,010	9,553	400	400	1,000	600	150.00%
5885	Unallocated Expenses	25,955	30,063	45,954	0	0	0	0	0.00%
5910	Postage/Mailing	0	0	0	100	100	100	0	0.00%
5920	Cell Phone	3,372	2,786	3,713	4,000	4,000	5,000	1,000	25.00%
5950	Postage - Interfund	2,626	3,820	2,173	3,910	3,910	3,910	0	0.00%
	TOTAL CONTRACTS	149,896	129,703	191,476	169,992	169,992	212,892	42,900	25.24%
7350	Direct Support Cost	50,882	50,882	0	0	0	0	0	0.00%
7390	Indirect Support Cost	169,137	162,470	155,813	137,817	137,817	169,607	31,790	23.07%

BERKELEY UNIFIED SCHOOL DISTRICT

Fund 13 - Cafeteria Fund

Year-to-Year Comparison

Object Code	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Second Interim Budget 2020-21 As of 1/31/21	Estimated Actuals 2020-21 As of 6/12/21	Preliminary Budget 2021-22 vs. Estimated Actuals 2020/21	% Variance
	220,019	213,352	155,813	137,817	137,817	31,790	
TOTAL EXPENDITURES	4,036,995	3,854,757	2,921,868	3,266,259	3,266,259	3,787,462	15.96%
Excess/ (deficiency) of Revenue over Expenditures	(117,809)	38,875	7,334	(150,000)	(150,000)	0	
BEGINNING BALANCE	221,600	103,791	142,667	150,000	150,000	0	
ENDING BALANCE	103,791	142,666	150,001	0	0	0	

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
 Berkeley Unified School District
 FY 2021-22 Preliminary Budget

Fund	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	91,960,541		92,685,429	90,651,291		91,376,179	93,272,232		93,997,120
Supplemental LCFF Funding	4,960,366		4,960,366	4,677,171		4,677,171	4,700,981		4,700,981
Total LCFF Funding	96,920,907		97,645,795	95,328,462		96,053,350	97,973,213		98,698,101
LCFF/Special Ed Property Tax Transfers		724,888	724,888		724,888			724,888	
LCFF funding after Transfers	96,920,907	724,888	98,370,683	95,328,462	724,888	96,053,350	97,973,213	724,888	98,698,101
Federal Revenues	0	9,776,696	9,776,696	0	3,086,731	3,086,731	0	3,086,731	3,086,731
Other State Revenues	1,822,862	13,739,526	15,562,388	1,822,862	9,839,526	11,662,388	1,822,862	9,839,526	11,662,388
Local Revenues	2,457,889	8,807,715	11,265,604	2,457,889	8,807,715	11,265,604	2,457,889	8,807,715	11,265,604
TOTAL REVENUES	101,201,658	33,048,825	134,975,371	99,609,213	22,458,860	122,068,073	102,253,964	22,458,860	124,712,824
EXPENDITURES									
Certificated Salaries	48,837,353	14,506,631	63,343,984	49,421,727	10,934,987	60,356,714	49,915,944	14,761,047	64,676,991
Classified Salaries	15,779,930	10,131,952	25,911,882	16,199,676	9,104,481	25,304,157	16,630,588	9,346,660	25,977,248
Benefits	22,960,433	15,205,134	38,165,567	24,211,390	12,895,712	37,107,102	24,719,027	15,607,154	40,326,181
Books and Supplies	1,632,188	2,731,773	4,363,961	1,671,361	2,853,754	4,525,115	1,708,632	1,378,145	3,086,777
Services and Other Operating Exp.	8,511,368	14,666,224	23,177,592	8,674,641	10,159,633	18,834,274	8,868,085	4,906,327	13,774,412
Capital Outlay	58,450	0	58,450	59,853	119,671	179,524	61,188	57,792	118,980
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(3,997,691)	794,492	(3,203,199)	(3,650,968)	801,878	(2,849,090)	(3,670,354)	801,275	(2,869,079)
Budget Adjustments				(4,500,000)	0	(4,500,000)	(4,800,000)	0	(4,800,000)
TOTAL EXPENDITURES	93,782,031	58,036,206	151,818,237	92,087,679	46,870,116	138,957,795	93,433,109	46,858,400	140,291,510
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,419,627	(24,987,381)	(16,842,866)	7,521,534	(24,411,256)	(16,889,722)	8,820,855	(24,399,540)	(15,578,686)

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2021-22 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(943,285)	0	(943,285)	(943,285)	0	(943,285)	(943,285)	0	(943,285)
Other Uses In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(7,997,887)	24,400,986	16,403,099	(7,997,887)	24,400,986	16,403,099	(7,997,887)	24,400,986	16,403,099
TOTAL OTHER SOURCES & USES	(8,941,172)	24,400,986	15,459,814	(8,941,172)	24,400,986	15,459,814	(8,941,172)	24,400,986	15,459,814
CHANGE TO FUND BALANCE	(1,521,545)	(586,395)	(1,383,052)	(1,419,638)	(10,270)	(1,429,908)	(120,317)	1,446	(118,872)
Beginning Fund Balance	4,541,227	746,601	5,287,828	3,019,682	160,206	3,179,888	1,600,044	149,936	1,749,980
Ending Fund Balance	3,019,682	160,206	3,904,776	1,600,044	149,936	1,749,980	1,479,727	151,381	1,631,109
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Designations for Board Priorities	750,000		750,000	750,000		750,000	750,000		750,000
Economic Uncertainties - 3%	169,707		169,707	(227,870)		(227,870)	(199,657)		(199,657)
Legally restricted	-	160,206	160,206	-	149,936	149,936	-	151,381	151,381
Unappropriated Fund Balance	1,199,975		1,199,975	177,914		177,914	29,384		29,384
Ending Fund Balance	3,019,682	160,206	3,179,888	1,600,044	149,936	1,749,980	1,479,727	151,381	1,631,109

Summary of Other Sources and Uses
Fund 01 Only - Not including Parcel Tax Funds
FY 2021-22 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22		2022-23		2023-24	
	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined
INTERFUND TRANSFERS						
To Fund 67 - Self Insurance	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)
To Fund 13 - Cafeteria Fund	(728,153)	(728,153)	(728,153)	(728,153)	(728,153)	(728,153)
TOTAL INTERFUND TRANSFERS OUT	(943,285)	(943,285)	(943,285)	(943,285)	(943,285)	0 (943,285)
CONTRIBUTIONS:						
Contributions In						
BSEP Contribution	16,403,099	16,403,099	16,403,099	16,403,099	16,403,099	16,403,099
Contributions Out						
Special Ed	(24,400,986)	24,400,986	(24,400,986)	24,400,986	(24,400,986)	24,400,986
NET CONTRIBUTIONS	(7,997,887)	24,400,986	(7,997,887)	24,400,986	(7,997,887)	24,400,986
TOTAL OTHER SOURCES & USES	(8,941,172)	24,400,986	(8,941,172)	24,400,986	(8,941,172)	24,400,986
		15,459,814		15,459,814		15,459,814

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2021-22 Preliminary Budget

Consolidated Funds 01-08	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
	REVENUES								
Base LCFF Funding	91,960,541	724,888	92,685,429	90,651,291	637,848	91,289,139	93,272,232	637,848	93,910,080
Supplemental LCFF Funding	4,960,366	-	4,960,366	4,677,171	-	4,677,171	4,700,981	-	4,700,981
Total LCFF Funding	96,920,907	724,888	97,645,795	95,328,462	637,848	95,966,310	97,973,213	637,848	98,611,061
Federal Revenues	0	9,776,696	9,776,696	0	3,086,731	3,086,731	0	3,086,731	3,086,731
Other State Revenues	1,822,862	13,739,526	15,562,388	1,822,862	9,839,526	11,662,388	1,822,862	9,839,526	11,662,388
Local Revenues	53,501,791	8,807,715	62,309,506	55,074,374	8,807,715	63,882,089	57,018,255	8,807,715	65,825,970
TOTAL REVENUES	152,245,560	33,048,825	185,294,385	152,225,698	22,371,820	174,597,518	156,814,330	22,371,820	179,186,150
EXPENDITURES									
Certificated Salaries	61,823,339	14,506,631	76,329,970	62,537,572	10,934,987	73,472,560	63,162,948	14,761,047	77,923,995
Classified Salaries	21,368,790	12,672,615	34,041,405	21,937,200	11,712,726	33,649,925	22,520,729	12,024,284	34,545,013
Benefits	29,064,765	16,325,582	45,390,347	30,996,548	14,129,167	45,125,714	31,648,577	16,900,195	48,548,772
Books and Supplies	3,512,958	3,202,773	6,715,731	3,315,216	3,336,859	6,652,075	3,354,825	1,848,322	5,203,147
Services and Other Operating Exp.	10,729,316	15,625,841	26,355,157	10,939,090	10,656,092	21,595,182	11,215,065	5,505,952	16,721,017
Capital Outlay	58,450	95,000	153,450	59,853	119,671	179,524	61,188	57,792	118,980
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(1,414,292)	794,492	(619,800)	(3,102,394)	801,878	(2,300,516)	(3,101,791)	801,275	(2,300,516)
Budget Adjustments				(4,500,000)		(4,500,000)	(4,800,000)		(4,800,000)
TOTAL EXPENDITURES	125,143,326	63,222,934	188,366,260	122,183,085	51,691,379	173,874,464	124,061,540	51,898,867	175,960,408
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,102,234	(30,174,109)	(3,071,875)	30,042,613	(29,319,559)	723,054	32,752,790	(29,527,047)	3,225,742
OTHER SOURCES & (USES):									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(943,285)	0	(943,285)	(943,285)	0	(943,285)	(943,285)	0	(943,285)
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(29,587,714)	29,587,714	0	(29,222,249)	29,222,249	0	(29,441,453)	29,441,453	0
TOTAL OTHER SOURCES & USES	(30,530,999)	29,587,714	(943,285)	(30,165,534)	29,222,249	(943,285)	(30,384,738)	29,441,453	(943,285)
CHANGE TO FUND BALANCE	(3,428,765)	(586,395)	(4,015,160)	(122,921)	(97,310)	(220,231)	2,368,052	(85,594)	2,282,457

MULTI – YEAR

PROJECTIONS

**WITHOUT
ONE-TIMES**

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES

Berkeley Unified School District
 FY 2021-22 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22		2022-23		2023-24	
	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED
REVENUES		Combined	Combined	Combined	Combined	Combined
Base LCFF Funding	91,960,541	92,685,429	91,376,179	93,273,232	93,997,120	
Supplemental LCFF Funding	4,960,366	4,960,366	4,677,171	4,700,981	4,700,981	
Total LCFF Funding	96,920,907	97,645,795	96,053,350	97,973,213	98,698,101	
LCFF/Special Ed Property Tax Transfers	-	724,888	724,888	-	724,888	-
LCFF funding after Transfers	96,920,907	98,370,683	96,053,350	97,973,213	98,698,101	
Federal Revenues	0	3,086,731	3,086,731	0	3,086,731	3,086,731
Other State Revenues	1,822,862	9,839,526	11,662,388	1,822,862	9,839,526	11,662,388
Local Revenues	2,457,889	8,807,715	11,265,604	2,457,889	8,807,715	11,265,604
TOTAL REVENUES	101,201,658	22,458,860	124,385,406	99,609,213	22,458,860	124,712,824
EXPENDITURES						
Certificated Salaries	48,837,353	10,934,987	59,772,340	49,421,727	11,044,337	60,466,063
Classified Salaries	15,779,930	9,104,481	24,884,411	16,199,676	9,346,660	25,546,336
Benefits	22,960,433	12,895,712	35,856,145	24,211,390	12,895,712	37,107,102
Books and Supplies	1,632,188	2,853,754	4,485,942	1,671,361	2,731,773	4,403,134
Services and Other Operating Exp.	8,511,368	10,159,633	18,671,001	8,674,641	10,159,633	18,834,274
Capital Outlay	58,450	119,671	178,121	59,853	119,671	179,524
Other Outgo	0	0	0	0	0	0
Transfer of Indirect Costs	(3,997,691)	801,878	(3,195,813)	(3,650,968)	801,878	(2,849,090)
Budget Adjustments				(4,500,000)	0	(4,500,000)
TOTAL EXPENDITURES	93,782,031	46,870,116	140,652,147	92,087,679	47,099,664	139,187,343
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,419,627	(24,411,256)	(16,266,741)	7,521,534	(24,640,804)	(17,119,270)
				8,820,855	(24,684,224)	(15,863,369)

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES
 Berkeley Unified School District
 FY 2021-22 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(943,285)	0	(943,285)	(943,285)	0	(943,285)	(943,285)	0	(943,285)
Other Uses In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(7,997,887)	24,400,986	16,403,099	(7,997,887)	24,400,986	16,403,099	(7,997,887)	24,400,986	16,403,099
TOTAL OTHER SOURCES & USES	(8,941,172)	24,400,986	15,459,814	(8,941,172)	24,400,986	15,459,814	(8,941,172)	24,400,986	15,459,814
CHANGE TO FUND BALANCE	(1,521,545)	(10,270)	(806,927)	(1,419,638)	(239,818)	(1,659,456)	(120,317)	(283,238)	(403,555)
Beginning Fund Balance	4,541,227	746,601	5,287,828	3,019,682	736,331	3,756,013	1,600,044	496,513	2,096,557
Ending Fund Balance	3,019,682	736,331	4,480,901	1,600,044	496,513	2,096,557	1,479,727	213,275	1,693,002
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Designations for Board Priorities	750,000		750,000	750,000		750,000	750,000		750,000
Economic Uncertainties - 3%	(165,276)		(165,276)	(220,983)		(220,983)	(191,116)		(191,116)
Legally restricted	-	736,331	736,331	-	496,513	496,513	-	213,275	213,275
Unappropriated Fund Balance	1,534,958		1,534,958	171,028		171,028	20,844		20,844
Ending Fund Balance	3,019,682	736,331	3,756,013	1,600,044	496,513	2,096,557	1,479,727	213,275	1,693,002

Summary of Other Sources and Uses
Fund 01 Only - Not including Parcel Tax Funds
FY 2021-22 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22		2022-23		2023-24	
	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined
INTERFUND TRANSFERS						
To Fund 67 - Self Insurance	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)
To Fund 13 - Cafeteria Fund	(728,153)	(728,153)	(728,153)	(728,153)	(728,153)	(728,153)
TOTAL INTERFUND TRANSFERS OUT	(943,285)	(943,285)	(943,285)	(943,285)	(943,285)	0 (943,285)
CONTRIBUTIONS:						
Contributions In						
BSEP Contribution	16,403,099	16,403,099	16,403,099	16,403,099	16,403,099	16,403,099
Contributions Out						
Special Ed	(24,400,986)	24,400,986	(24,400,986)	24,400,986	(24,400,986)	24,400,986
NET CONTRIBUTIONS	(7,997,887)	24,400,986	(7,997,887)	24,400,986	(7,997,887)	24,400,986
TOTAL OTHER SOURCES & USES	(8,941,172)	24,400,986	(8,941,172)	24,400,986	(8,941,172)	24,400,986
		15,459,814		15,459,814		15,459,814

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES

Berkeley Unified School District
FY 2021-22 Preliminary Budget

	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
	Consolidated Funds 01-08								
REVENUES									
Base LCFF Funding	91,960,541	724,888	92,685,429	90,651,291	637,848	91,289,139	93,272,232	637,848	93,910,080
Supplemental LCFF Funding	4,960,366	-	4,960,366	4,677,171	-	4,677,171	4,700,981	-	4,700,981
Total LCFF Funding	96,920,907	724,888	97,645,795	95,328,462	637,848	95,966,310	97,973,213	637,848	98,611,061
Federal Revenues	0	3,086,731	3,086,731	0	3,086,731	3,086,731	0	3,086,731	3,086,731
Other State Revenues	1,822,862	9,839,526	11,662,388	1,822,862	9,839,526	11,662,388	1,822,862	9,839,526	11,662,388
Local Revenues	53,501,791	8,807,715	62,309,506	55,074,374	8,807,715	63,882,089	57,018,255	8,807,715	65,825,970
TOTAL REVENUES	152,245,560	22,458,860	174,704,420	152,225,698	22,371,820	174,597,518	156,814,330	22,371,820	179,186,150
EXPENDITURES									
Certificated Salaries	61,823,339	10,934,987	72,758,326	62,537,572	11,044,337	73,581,909	63,162,948	14,797,110	77,960,058
Classified Salaries	21,368,790	11,645,144	33,013,934	21,937,200	11,954,905	33,892,105	22,520,729	12,272,905	34,793,635
Benefits	29,064,765	14,016,160	43,080,925	30,996,548	14,129,167	45,125,714	31,648,577	16,900,195	48,548,772
Books and Supplies	3,512,958	3,324,754	6,837,712	3,315,216	3,214,878	6,530,094	3,354,825	1,848,322	5,203,147
Services and Other Operating Exp.	10,729,316	11,119,250	21,848,566	10,939,090	10,925,711	21,864,801	11,215,065	5,758,496	16,973,561
Capital Outlay	58,450	214,671	273,121	59,853	119,671	179,524	61,188	57,792	118,980
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(1,414,292)	801,878	(612,414)	(3,102,394)	801,878	(2,300,516)	(3,101,791)	801,275	(2,300,516)
Budget Adjustments				(4,500,000)		(4,500,000)	(4,800,000)		(4,800,000)
TOTAL EXPENDITURES	125,143,326	52,056,844	177,200,170	122,183,085	52,190,546	174,373,631	124,061,540	52,436,095	176,497,635
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,102,234	(29,597,984)	(2,495,750)	30,042,613	(29,818,726)	223,887	32,752,790	(30,064,275)	2,688,514
OTHER SOURCES & (USES):									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(943,285)	0	(943,285)	(943,285)	0	(943,285)	(943,285)	0	(943,285)
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(29,587,714)	29,587,714	0	(29,222,249)	29,222,249	0	(29,441,453)	29,441,453	0
TOTAL OTHER SOURCES & USES	(30,530,999)	29,587,714	(943,285)	(30,165,534)	29,222,249	(943,285)	(30,384,738)	29,441,453	(943,285)
CHANGE TO FUND BALANCE	(3,428,765)	(10,270)	(3,439,035)	(122,921)	(596,477)	(719,398)	2,368,052	(622,822)	1,745,229

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES

Berkeley Unified School District
 FY 2021-22 Preliminary Budget

Consolidated Funds 01-08	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Beginning Fund Balance	15,368,426	746,601	16,115,027	11,939,661	736,331	12,675,992	11,816,740	139,854	11,956,594
Ending Fund Balance	11,939,661	736,331	12,675,992	11,816,740	736,331	12,553,071	14,184,792	(395,929)	13,788,863
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Reserve for Parcel Tax Fund Balance	7,331,445		7,331,445	8,669,014		8,669,014	11,135,329		11,135,329
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Designations for Board Priorities	750,000		750,000	750,000		750,000	750,000		750,000
Economic Uncertainties - 3%	1,423,258		1,423,258	1,326,698		1,326,698	1,378,620		1,378,620
Legally restricted		736,331	736,331		139,854	139,854		(395,929)	(395,929)
Unappropriated Fund Balance	1,534,958	-	1,534,958	171,027	-	171,027	20,843	-	20,843
Ending Fund Balance	11,939,661	736,331	12,675,992	11,816,740	139,854	11,956,594	14,184,792	(395,929)	13,788,863

SACS

SOFTWARE

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	G	G
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance		
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		
CC	Workers' Compensation Certification		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	G	G

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	92,824,533.00	637,848.00	93,462,381.00	96,920,907.00	724,888.00	97,645,795.00	4.5%
2) Federal Revenue		8100-8299	0.00	11,731,252.00	11,731,252.00	0.00	9,776,696.00	9,776,696.00	-16.7%
3) Other State Revenue		8300-8599	1,856,834.00	21,305,545.00	23,162,379.00	1,822,862.00	13,739,526.00	15,562,388.00	-32.8%
4) Other Local Revenue		8600-8799	52,513,097.00	8,764,175.42	61,277,272.42	53,501,791.00	8,807,715.00	62,309,506.00	1.7%
5) TOTAL, REVENUES			147,194,464.00	42,438,820.42	189,633,284.42	152,245,560.00	33,048,825.00	185,294,385.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,558,876.00	11,614,272.20	72,173,148.20	61,823,339.00	14,506,631.00	76,329,970.00	5.8%
2) Classified Salaries		2000-2999	19,964,645.00	11,147,145.45	31,111,790.45	21,368,789.57	12,672,615.00	34,041,404.57	9.4%
3) Employee Benefits		3000-3999	25,213,218.00	13,821,357.34	39,034,575.34	29,064,765.43	16,325,582.00	45,390,347.43	16.3%
4) Books and Supplies		4000-4999	3,680,720.00	6,658,161.29	10,338,881.29	3,512,958.00	3,202,773.00	6,715,731.00	-35.0%
5) Services and Other Operating Expenditures		5000-5999	11,434,246.00	29,391,704.68	40,825,950.68	10,729,316.00	15,625,841.00	26,355,157.00	-35.4%
6) Capital Outlay		6000-6999	82,068.00	183,924.00	265,992.00	58,450.00	95,000.00	153,450.00	-42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	550.00	550.00	0.00	550.00	550.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,288,647.00)	769,292.00	(519,355.00)	(1,414,292.00)	793,942.00	(620,350.00)	19.4%
9) TOTAL, EXPENDITURES			119,645,126.00	73,586,406.96	193,231,532.96	125,143,328.00	63,222,934.00	188,366,260.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,549,338.00	(31,147,586.54)	(3,598,248.54)	27,102,234.00	(30,174,109.00)	(3,071,875.00)	-14.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,200,000.00	0.00	3,200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,645,508.00	0.00	1,645,508.00	943,285.00	0.00	943,285.00	-42.7%
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	(30,582,894.00)	30,582,894.00	0.00	(29,587,714.00)	29,587,714.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,028,402.00)	30,582,894.00	1,554,492.00	(30,530,999.00)	29,587,714.00	(943,285.00)	-160.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			(1,479,064.00)	(584,692.54)	(2,043,756.54)	(3,428,765.00)	(586,395.00)	(4,015,160.00)	96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
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)			16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
2) Ending Balance, June 30 (E + F1e)			15,368,413.27	746,601.05	16,115,014.32	11,939,648.27	160,206.05	12,099,854.32	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	187,465.20	0.00	187,465.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	746,602.54	746,602.54	0.00	785,861.54	785,861.54	5.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	15,080,948.07	(1.49)	15,080,946.58	11,939,648.27	(625,655.49)	11,313,992.78	-25.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,801,590.57	(31,824,012.59)	11,977,577.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(186,500.40)	210,151.75	23,651.35				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	135,000.00	0.00	135,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,194,225.28	1,167,339.73	3,361,565.01				
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				
7) Prepaid Expenditures		9330	187,465.20	0.00	187,465.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			46,231,780.65	(30,446,521.11)	15,785,259.54				
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	39,052.69	60,760.20	99,812.89				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	243,496.00	0.00	243,496.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	415.32	415.32				
6) TOTAL LIABILITIES			282,548.69	61,175.52	343,724.21				
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 (G9 + H2) - (I6 + J2)			45,949,231.96	(30,507,696.63)	15,441,535.33				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	38,814,749.00	0.00	38,814,749.00	42,961,486.00	0.00	42,961,486.00	10.7%
Education Protection Account State Aid - Current Year		8012	1,885,132.00	0.00	1,885,132.00	1,885,132.00	0.00	1,885,132.00	0.0%
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	212,781.00	0.00	212,781.00	212,781.00	0.00	212,781.00	0.0%
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	38,053,323.00	0.00	38,053,323.00	38,053,323.00	0.00	38,053,323.00	0.0%
Unsecured Roll Taxes		8042	2,491,280.00	0.00	2,491,280.00	2,491,280.00	0.00	2,491,280.00	0.0%
Prior Years' Taxes		8043	(161,744.00)	0.00	(161,744.00)	(161,744.00)	0.00	(161,744.00)	0.0%
Supplemental Taxes		8044	933,403.00	0.00	933,403.00	883,040.00	0.00	883,040.00	-5.4%
Education Revenue Augmentation Fund (ERAF)		8045	10,155,463.00	0.00	10,155,463.00	10,155,463.00	0.00	10,155,463.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	440,146.00	0.00	440,146.00	440,146.00	0.00	440,146.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			92,824,533.00	0.00	92,824,533.00	96,920,907.00	0.00	96,920,907.00	4.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	637,848.00	637,848.00	0.00	724,888.00	724,888.00	13.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,824,533.00	637,848.00	93,462,381.00	96,920,907.00	724,888.00	97,645,795.00	4.5%
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	1,816,540.00	1,816,540.00	0.00	1,811,852.00	1,811,852.00	-0.3%
Special Education Discretionary Grants		8182	0.00	177,054.00	177,054.00	0.00	181,528.00	181,528.00	2.5%
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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,271,369.00	1,271,369.00		1,035,316.00	1,035,316.00	-18.6%
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		310,683.00	310,683.00		225,000.00	225,000.00	-27.6%
Title III, Part A, Immigrant Student Program	4201	8290		568.00	568.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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		280,730.00	280,730.00		141,625.00	141,625.00	-49.6%
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,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		140,178.00	140,178.00		56,937.00	56,937.00	-59.4%
Career and Technical Education	3500-3599	8290		41,865.00	41,865.00		45,927.00	45,927.00	9.7%
All Other Federal Revenue	All Other	8290	0.00	7,692,265.00	7,692,265.00	0.00	6,278,511.00	6,278,511.00	-18.4%
TOTAL FEDERAL REVENUE			0.00	11,731,252.00	11,731,252.00	0.00	9,776,696.00	9,776,696.00	-16.7%
OTHER STATE REVENUE									
Other State Apportionments									
RCC/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	397,200.00	0.00	397,200.00	391,783.00	0.00	391,783.00	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	1,459,634.00	468,247.00	1,927,881.00	1,404,079.00	458,666.00	1,862,745.00	-3.4%
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		1,927,812.00	1,927,812.00		1,927,812.00	1,927,812.00	0.0%
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		317,579.00	317,579.00		466,182.00	466,182.00	46.8%
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	0.00	18,591,907.00	18,591,907.00	27,000.00	10,886,866.00	10,913,866.00	-41.3%
TOTAL OTHER STATE REVENUE			1,856,834.00	21,305,545.00	23,162,379.00	1,822,862.00	13,739,526.00	15,562,388.00	-32.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	50,065,835.00	0.00	50,065,835.00	50,956,902.00	0.00	50,956,902.00	1.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		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	50,000.00	0.00	50,000.00	444,400.00	0.00	444,400.00	788.8%
Interest		8660	307,000.00	0.00	307,000.00	347,000.00	0.00	347,000.00	13.0%
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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	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 (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	1,890,262.00	3,467,068.42	5,357,330.42	1,533,489.00	3,484,220.00	5,017,709.00	-6.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,297,107.00	5,297,107.00		5,323,495.00	5,323,495.00	0.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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%
Other 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			52,513,097.00	8,764,175.42	61,277,272.42	53,501,791.00	8,807,715.00	62,309,506.00	1.7%
TOTAL, REVENUES			147,194,464.00	42,438,820.42	189,633,284.42	152,245,560.00	33,048,825.00	185,294,385.00	-2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	46,193,549.00	8,674,854.85	55,068,403.85	51,591,992.00	9,537,557.00	61,129,539.00	11.0%
Certificated Pupil Support Salaries		1200	3,169,762.00	1,702,584.00	4,871,346.00	3,452,381.00	1,723,598.00	5,175,977.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,391,921.00	890,586.35	6,282,507.35	5,948,263.00	1,004,900.00	6,953,163.00	10.7%
Other Certificated Salaries		1900	5,804,644.00	146,247.00	5,950,891.00	830,713.00	2,240,578.00	3,071,291.00	-48.4%
TOTAL, CERTIFICATED SALARIES			60,558,876.00	11,614,272.20	72,173,148.20	61,823,339.00	14,506,631.00	76,329,970.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,285,159.00	6,771,794.06	8,056,953.06	1,440,296.57	6,631,750.00	8,272,046.57	2.7%
Classified Support Salaries		2200	8,169,646.00	2,637,885.39	10,807,531.39	9,809,175.00	2,932,017.00	12,741,192.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	2,529,841.00	983,911.00	3,513,752.00	3,122,863.00	1,283,650.00	4,406,513.00	25.4%
Clerical, Technical and Office Salaries		2400	4,562,873.00	648,957.00	5,211,830.00	5,617,515.00	708,783.00	6,326,298.00	21.4%
Other Classified Salaries		2900	3,417,126.00	104,598.00	3,521,724.00	1,378,940.00	916,415.00	2,295,355.00	-34.8%
TOTAL, CLASSIFIED SALARIES			19,964,645.00	11,147,145.45	31,111,790.45	21,368,789.57	12,672,615.00	34,041,404.57	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,784,367.00	7,882,475.00	17,666,842.00	10,376,006.00	8,459,855.00	18,875,861.00	6.8%
PERS		3201-3202	4,044,994.00	2,054,769.00	6,099,763.00	4,475,022.00	2,596,142.00	7,071,164.00	15.9%
OASDI/Medicare/Alternative		3301-3302	2,496,368.00	1,029,524.00	3,525,892.00	2,536,445.87	1,164,827.00	3,701,272.87	5.0%
Health and Welfare Benefits		3401-3402	6,457,457.00	2,220,136.34	8,677,593.34	6,177,406.00	2,966,725.00	11,144,131.00	28.4%
Unemployment Insurance		3501-3502	47,407.00	16,536.00	63,943.00	1,029,568.67	317,210.00	1,346,778.67	2006.2%
Workers' Compensation		3601-3602	1,683,043.00	475,646.00	2,158,689.00	1,761,400.79	553,423.00	2,314,823.79	7.2%
OPEB, Allocated		3701-3702	699,582.00	142,271.00	841,853.00	708,916.10	227,400.00	936,316.10	11.2%
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			25,213,218.00	13,821,357.34	39,034,575.34	29,064,765.43	16,325,582.00	45,390,347.43	16.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	557.00	100,000.00	100,557.00	3,716.00	0.00	3,716.00	-96.3%
Books and Other Reference Materials		4200	163,542.00	3,862.00	167,404.00	139,613.00	6,831.00	146,444.00	-12.5%
Materials and Supplies		4300	2,898,539.03	4,761,825.65	7,660,364.68	2,793,667.00	2,828,264.00	5,622,131.00	-26.6%
Noncapitalized Equipment		4400	618,081.97	1,792,473.64	2,410,555.61	575,762.00	367,678.00	943,440.00	-60.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,680,720.00	6,658,161.29	10,338,881.29	3,512,958.00	3,202,773.00	6,715,731.00	-35.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	52,000.00	7,842,555.38	7,894,555.38	0.00	5,256,315.00	5,256,315.00	-33.4%
Travel and Conferences		5200	146,325.00	619,345.00	765,670.00	116,768.00	83,623.00	200,391.00	-73.8%
Dues and Memberships		5300	50,417.00	5,123.00	55,540.00	47,674.00	8,669.00	54,343.00	-2.2%
Insurance		5400 - 5450	1,004,068.00	0.00	1,004,068.00	1,027,000.00	0.00	1,027,000.00	2.3%
Operations and Housekeeping Services		5500	2,784,655.00	0.00	2,784,655.00	2,777,992.00	0.00	2,777,992.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,563,646.00	1,098,677.00	2,662,323.00	1,603,236.00	848,994.00	2,452,230.00	-7.9%
Transfers of Direct Costs		5710	(22,437.00)	22,437.00	0.00	(40,806.00)	40,806.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(109,382.00)	93,500.00	(15,882.00)	(134,382.00)	217,956.00	83,574.00	-626.2%
Professional/Consulting Services and Operating Expenditures		5800	5,573,958.00	19,697,313.30	25,271,271.30	4,938,778.00	9,162,732.00	14,101,510.00	-44.2%
Communications		5900	390,996.00	12,754.00	403,750.00	393,066.00	8,746.00	401,812.00	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,434,246.00	29,391,704.68	40,825,950.68	10,729,316.00	15,625,841.00	26,355,157.00	-35.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	82,068.00	183,924.00	265,992.00	58,450.00	95,000.00	153,450.00	-42.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,068.00	183,924.00	265,992.00	58,450.00	95,000.00	153,450.00	-42.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	500.00	500.00	0.00	500.00	500.00	0.0%
Tuition, Excess Costs, and/or Deficit 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	50.00	50.00	0.00	50.00	50.00	0.0%
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%
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	550.00	550.00	0.00	550.00	550.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(769,292.00)	769,292.00	0.00	(793,942.00)	793,942.00	0.00	0.0%
Transfers of Indirect Costs - interfund		7350	(519,355.00)	0.00	(519,355.00)	(620,350.00)	0.00	(620,350.00)	19.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,288,647.00)	769,292.00	(519,355.00)	(1,414,292.00)	793,942.00	(620,350.00)	19.4%
TOTAL, EXPENDITURES			119,645,126.00	73,586,406.98	193,231,532.96	125,143,326.00	63,222,934.00	188,366,260.00	-2.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	3,200,000.00	0.00	3,200,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,200,000.00	0.00	3,200,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,645,508.00	0.00	1,645,508.00	943,285.00	0.00	943,285.00	-42.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,645,508.00	0.00	1,645,508.00	943,285.00	0.00	943,285.00	-42.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	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 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%
(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	(30,582,894.00)	30,582,894.00	0.00	(29,587,714.00)	29,587,714.00	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			(30,582,894.00)	30,582,894.00	0.00	(29,587,714.00)	29,587,714.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(29,028,402.00)	30,582,894.00	1,554,492.00	(30,530,999.00)	29,587,714.00	(943,285.00)	-180.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	92,824,533.00	637,848.00	93,462,381.00	96,920,907.00	724,888.00	97,645,795.00	4.5%
2) Federal Revenue		8100-8299	0.00	11,731,252.00	11,731,252.00	0.00	9,776,696.00	9,776,696.00	-16.7%
3) Other State Revenue		8300-8599	1,856,834.00	21,305,545.00	23,162,379.00	1,822,862.00	13,739,526.00	15,562,388.00	-32.8%
4) Other Local Revenue		8600-8799	52,513,097.00	8,764,175.42	61,277,272.42	53,501,791.00	8,807,715.00	62,309,506.00	1.7%
5) TOTAL, REVENUES			147,194,464.00	42,438,820.42	189,633,284.42	152,245,560.00	33,048,825.00	185,294,385.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		67,399,481.00	58,678,710.62	126,078,191.62	70,815,090.00	45,159,975.00	115,975,065.00	-8.0%
2) Instruction - Related Services	2000-2999		20,545,029.00	4,692,435.89	25,237,464.89	17,942,774.00	7,953,245.00	25,896,019.00	2.6%
3) Pupil Services	3000-3999		9,168,509.00	3,649,115.45	12,817,624.45	10,940,064.00	3,965,145.00	14,905,209.00	16.3%
4) Ancillary Services	4000-4999		356,111.00	117.00	356,228.00	408,341.00	110.00	408,451.00	14.7%
5) Community Services	5000-5999		70,975.00	0.00	70,975.00	78,802.00	0.00	78,802.00	11.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	18,383.00	0.00	18,383.00	New
7) General Administration	7000-7999		10,188,860.00	1,220,297.00	11,409,157.00	11,397,413.00	862,011.00	12,259,424.00	7.5%
8) Plant Services	8000-8999		11,916,161.00	5,345,181.00	17,261,342.00	13,542,459.00	5,281,898.00	18,824,357.00	9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	550.00	550.00	0.00	550.00	550.00	0.0%
10) TOTAL, EXPENDITURES			119,645,126.00	73,586,406.96	193,231,532.96	125,143,326.00	63,222,934.00	188,366,260.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			27,549,338.00	(31,147,586.54)	(3,598,248.54)	27,102,234.00	(30,174,109.00)	(3,071,875.00)	-14.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,200,000.00	0.00	3,200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,645,508.00	0.00	1,645,508.00	943,285.00	0.00	943,285.00	-42.7%
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	(30,582,894.00)	30,582,894.00	0.00	(29,587,714.00)	29,587,714.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,028,402.00)	30,582,894.00	1,554,492.00	(30,530,999.00)	29,587,714.00	(943,285.00)	-160.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			(1,479,064.00)	(564,692.54)	(2,043,756.54)	(3,428,765.00)	(586,395.00)	(4,015,160.00)	96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
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)			16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,847,477.27	1,311,293.59	18,158,770.86	15,368,413.27	746,601.05	16,115,014.32	-11.3%
2) Ending Balance, June 30 (E + F1e)			15,368,413.27	746,601.05	16,115,014.32	11,939,648.27	160,206.05	12,099,854.32	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	187,465.20	0.00	187,465.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	746,602.54	746,602.54	0.00	785,861.54	785,861.54	5.3%
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)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	15,080,946.07	(1.49)	15,080,946.58	11,939,648.27	(625,655.49)	11,313,992.78	-25.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	43,461.83	43,461.83
6230	California Clean Energy Jobs Act	98,399.17	98,399.17
6300	Lottery: Instructional Materials	92.12	92.12
7311	Classified School Employee Professional Development Block Grant	79,142.00	79,142.00
7370	Supplementary Programs: Specialized Secondary	0.01	0.01
7422	In-Person Instruction (IPI) Grant	0.00	39,259.00
7510	Low-Performing Students Block Grant	0.11	0.11
9010	Other Restricted Local	525,507.30	525,507.30
Total, Restricted Balance		746,602.54	785,861.54

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	598,272.00	598,272.00	0.0%
3) Other State Revenue		8300-8599	3,429,198.00	3,475,792.00	1.4%
4) Other Local Revenue		8600-8799	122,300.00	112,300.00	-8.2%
5) TOTAL, REVENUES			4,149,770.00	4,186,364.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,821,991.00	1,904,381.00	4.5%
2) Classified Salaries		2000-2999	764,933.00	729,898.00	-4.6%
3) Employee Benefits		3000-3999	968,787.00	896,982.00	-7.4%
4) Books and Supplies		4000-4999	155,919.00	258,883.00	66.0%
5) Services and Other Operating Expenditures		5000-5999	330,755.00	231,104.00	-30.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	151,114.00	165,116.00	9.3%
9) TOTAL, EXPENDITURES			4,193,499.00	4,186,364.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,729.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,729.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,407,813.65	1,364,084.65	-3.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,407,813.65	1,364,084.65	-3.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,407,813.65	1,364,084.65	-3.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	908,666.69	908,666.69	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	455,417.96	455,417.96	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(399,908.91)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,213,816.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			813,907.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(38.80)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(38.80)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			813,946.63		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	598,272.00	598,272.00	0.0%
TOTAL, FEDERAL REVENUE			598,272.00	598,272.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,283,968.00	3,333,227.00	1.5%
All Other State Revenue	All Other	8590	145,230.00	142,565.00	-1.8%
TOTAL, OTHER STATE REVENUE			3,429,198.00	3,475,792.00	1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	119,000.00	109,000.00	-8.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	300.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,300.00	112,300.00	-8.2%
TOTAL, REVENUES			4,149,770.00	4,186,364.00	0.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,483,966.00	1,310,181.00	-11.7%
Certificated Pupil Support Salaries		1200	41,258.00	31,991.00	-22.5%
Certificated Supervisors' and Administrators' Salaries		1300	296,767.00	562,209.00	89.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,821,991.00	1,904,381.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	209,897.00	144,499.00	-31.2%
Classified Support Salaries		2200	198,507.00	206,852.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	356,529.00	378,547.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			764,933.00	729,898.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	418,576.00	406,448.00	-2.9%
PERS		3201-3202	163,969.00	154,196.00	-6.0%
OASDI/Medicare/Alternative		3301-3302	103,089.00	80,099.00	-22.3%
Health and Welfare Benefits		3401-3402	205,406.00	169,786.00	-17.3%
Unemployment Insurance		3501-3502	1,505.00	26,278.00	1646.0%
Workers' Compensation		3601-3602	53,535.00	48,592.00	-9.2%
OPEB, Allocated		3701-3702	22,707.00	11,583.00	-49.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			968,787.00	896,982.00	-7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,864.00	2,000.00	-65.9%
Materials and Supplies		4300	69,555.00	26,883.00	-61.4%
Noncapitalized Equipment		4400	80,500.00	230,000.00	185.7%
TOTAL, BOOKS AND SUPPLIES			155,919.00	258,883.00	66.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,300.00	2,000.00	-68.3%
Dues and Memberships		5300	1,300.00	1,300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,780.00	100,304.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,700.00	25,000.00	-45.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,500.00	6,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	157,755.00	85,900.00	-45.5%
Communications		5900	12,420.00	10,100.00	-18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,755.00	231,104.00	-30.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	151,114.00	165,116.00	9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,114.00	165,116.00	9.3%
TOTAL, EXPENDITURES			4,193,499.00	4,186,364.00	-0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	598,272.00	598,272.00	0.0%
3) Other State Revenue		8300-8599	3,429,198.00	3,475,792.00	1.4%
4) Other Local Revenue		8600-8799	122,300.00	112,300.00	-8.2%
5) TOTAL REVENUES			4,149,770.00	4,186,364.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,262,627.00	1,920,501.00	-15.1%
2) Instruction - Related Services	2000-2999		1,255,039.00	1,596,871.00	27.2%
3) Pupil Services	3000-3999		54,950.00	44,613.00	-18.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		151,114.00	165,116.00	9.3%
8) Plant Services	8000-8999		469,769.00	459,263.00	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			4,193,499.00	4,186,364.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,729.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,729.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,407,813.65	1,364,084.65	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,813.65	1,364,084.65	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,813.65	1,364,084.65	-3.1%
2) Ending Balance, June 30 (E + F1e)			1,364,084.65	1,364,084.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			908,666.69	908,666.69	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	455,417.96	455,417.96	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	236,733.13	236,733.13
6391	Adult Education Program	667,513.60	667,513.60
9010	Other Restricted Local	4,419.96	4,419.96
Total, Restricted Balance		908,666.69	908,666.69

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	769,528.00	1,020,510.00	32.6%
3) Other State Revenue		8300-8599	3,761,729.00	4,313,872.00	14.7%
4) Other Local Revenue		8600-8799	1,353,730.00	793,624.00	-41.4%
5) TOTAL, REVENUES			5,884,987.00	6,128,006.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,834,496.00	1,882,693.00	2.6%
2) Classified Salaries		2000-2999	1,468,898.00	1,448,823.00	-1.4%
3) Employee Benefits		3000-3999	1,422,146.00	1,625,894.00	14.3%
4) Books and Supplies		4000-4999	492,244.00	14,008.00	-97.2%
5) Services and Other Operating Expenditures		5000-5999	436,779.00	550,190.00	26.0%
6) Capital Outlay		6000-6999	0.00	350,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	230,424.00	256,398.00	11.3%
9) TOTAL, EXPENDITURES			5,884,987.00	6,128,006.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,533.34	400,533.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,533.34	400,533.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,533.34	400,533.34	0.0%
2) Ending Balance, June 30 (E + F1e)			400,533.34	400,533.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	109.93	109.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	400,423.41	400,423.41	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	742,415.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	127,714.36		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			870,129.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	258.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.02		
6) TOTAL, LIABILITIES			258.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			869,871.08		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	98,675.00	190,000.00	92.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	670,853.00	830,510.00	23.8%
TOTAL, FEDERAL REVENUE			769,528.00	1,020,510.00	32.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,360.00	10,000.00	129.4%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,916,305.00	3,419,534.00	17.3%
All Other State Revenue	All Other	8590	841,064.00	884,338.00	5.1%
TOTAL, OTHER STATE REVENUE			3,761,729.00	4,313,872.00	14.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	254,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,099,730.00	793,624.00	-27.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,353,730.00	793,624.00	-41.4%
TOTAL, REVENUES			5,884,987.00	6,128,006.00	4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,481,380.00	1,537,896.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	353,116.00	344,797.00	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,834,496.00	1,882,693.00	2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,148,302.00	1,163,359.00	1.3%
Classified Support Salaries		2200	78,701.00	70,245.00	-10.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	241,895.00	215,219.00	-11.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,468,898.00	1,448,823.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	367,857.00	441,611.00	20.0%
PERS		3201-3202	343,612.00	357,106.00	3.9%
OASDI/Medicare/Alternative		3301-3302	158,314.00	145,608.00	-8.0%
Health and Welfare Benefits		3401-3402	452,603.00	546,031.00	20.6%
Unemployment Insurance		3501-3502	1,515.00	40,866.00	2597.4%
Workers' Compensation		3601-3602	68,338.00	67,366.00	-1.4%
OPEB, Allocated		3701-3702	29,907.00	27,306.00	-8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,422,146.00	1,625,894.00	14.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	370,444.00	14,008.00	-96.2%
Noncapitalized Equipment		4400	109,800.00	0.00	-100.0%
Food		4700	12,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			492,244.00	14,008.00	-97.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	93,972.00	0.00	-100.0%
Travel and Conferences		5200	0.00	7,605.00	New
Dues and Memberships		5300	4,840.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186,957.00	501,000.00	168.0%
Professional/Consulting Services and Operating Expenditures		5800	141,182.00	41,585.00	-70.5%
Communications		5900	9,328.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436,779.00	550,190.00	26.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	350,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	350,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	230,424.00	256,398.00	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			230,424.00	256,398.00	11.3%
TOTAL, EXPENDITURES			5,884,987.00	6,128,006.00	4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	769,528.00	1,020,510.00	32.6%
3) Other State Revenue		8300-8599	3,761,729.00	4,313,872.00	14.7%
4) Other Local Revenue		8600-8799	1,353,730.00	793,624.00	-41.4%
5) TOTAL, REVENUES			5,884,987.00	6,128,006.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,597,646.00	4,767,688.00	3.7%
2) Instruction - Related Services	2000-2999		835,634.00	793,075.00	-5.1%
3) Pupil Services	3000-3999		115,035.00	200,000.00	73.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		230,424.00	256,398.00	11.3%
8) Plant Services	8000-8999		106,248.00	110,845.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,884,987.00	6,128,006.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,533.34	400,533.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,533.34	400,533.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,533.34	400,533.34	0.0%
2) Ending Balance, June 30 (E + F1e)			400,533.34	400,533.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			109.93	109.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	400,423.41	400,423.41	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Gen	109.93	109.93
Total, Restricted Balance		109.93	109.93

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,054,893.34	1,750,000.00	65.9%
3) Other State Revenue		8300-8599	184,328.40	144,853.00	-21.4%
4) Other Local Revenue		8600-8799	335,704.70	515,000.00	53.4%
5) TOTAL, REVENUES			1,574,926.44	2,409,853.00	53.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,684,374.98	1,862,922.00	10.6%
3) Employee Benefits		3000-3999	711,944.30	980,540.00	37.7%
4) Books and Supplies		4000-4999	562,131.16	561,500.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	(65,965.00)	(436,564.00)	561.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	137,817.00	169,607.00	23.1%
9) TOTAL, EXPENDITURES			3,030,302.44	3,138,005.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,455,376.00)	(728,152.00)	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,305,376.00	728,153.00	-44.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,305,376.00	728,153.00	-44.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,000.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	150,000.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			150,000.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			150,000.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	1.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	88,783.21	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	1.00	New
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(88,783.21)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(632,001.64)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	41,432.68		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	88,783.21		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			(501,785.75)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(501,785.75)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,054,893.34	1,750,000.00	65.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,054,893.34	1,750,000.00	65.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	184,328.40	144,853.00	-21.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			184,328.40	144,853.00	-21.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	299,390.00	500,000.00	67.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,314.70	15,000.00	-58.7%
TOTAL, OTHER LOCAL REVENUE			335,704.70	515,000.00	53.4%
TOTAL, REVENUES			1,574,926.44	2,409,853.00	53.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,057,082.06	1,245,909.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	476,783.82	470,665.00	-1.3%
Clerical, Technical and Office Salaries		2400	150,509.10	146,348.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,684,374.98	1,862,922.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	312,462.39	385,747.00	23.5%
OASDI/Medicare/Alternative		3301-3302	129,881.88	140,711.50	8.3%
Health and Welfare Benefits		3401-3402	222,221.27	378,198.00	70.2%
Unemployment Insurance		3501-3502	935.45	22,773.50	2334.5%
Workers' Compensation		3601-3602	35,740.46	37,947.00	6.2%
OPEB, Allocated		3701-3702	10,702.85	15,163.00	41.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			711,944.30	980,540.00	37.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	0.0%
Noncapitalized Equipment		4400	2,000.00	3,000.00	50.0%
Food		4700	551,631.16	550,000.00	-0.3%
TOTAL, BOOKS AND SUPPLIES			562,131.16	561,500.00	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	2,000.00	400.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	60,000.00	20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(180,075.00)	(593,574.00)	229.6%
Professional/Consulting Services and Operating Expenditures		5800	55,700.00	86,000.00	54.4%
Communications		5900	8,010.00	9,010.00	12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(65,965.00)	(436,564.00)	561.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	137,817.00	169,607.00	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			137,817.00	169,607.00	23.1%
TOTAL, EXPENDITURES			3,030,302.44	3,138,005.00	3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,305,376.00	728,153.00	-44.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,305,376.00	728,153.00	-44.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,305,376.00	728,153.00	-44.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,054,893.34	1,750,000.00	65.9%
3) Other State Revenue		8300-8599	184,328.40	144,853.00	-21.4%
4) Other Local Revenue		8600-8799	335,704.70	515,000.00	53.4%
5) TOTAL, REVENUES			1,574,926.44	2,409,853.00	53.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,892,485.44	2,968,398.00	2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		137,817.00	169,607.00	23.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,030,302.44	3,138,005.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,455,376.00)	(728,152.00)	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,305,376.00	728,153.00	-44.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,305,376.00	728,153.00	-44.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,000.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			150,000.00	0.00	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,000.00	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,000.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			88,783.21	0.00	-100.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	1.00	New
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			(88,783.21)	0.00	-100.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	1.00
Total, Restricted Balance		0.00	1.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,825.47	9,825.47	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,825.47	9,825.47	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,825.47	9,825.47	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	9,825.47	9,825.47	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,896.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,896.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,896.57		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,825.47	9,825.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,825.47	9,825.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,825.47	9,825.47	0.0%
2) Ending Balance, June 30 (E + F1e)			9,825.47	9,825.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,825.47	9,825.47	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,921,046.28	3,921,046.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,921,046.28	3,921,046.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,921,046.28	3,921,046.28	0.0%
2) Ending Balance, June 30 (E + F1e)			3,921,046.28	3,921,046.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,921,046.28	3,921,046.28	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,948,641.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,948,641.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,948,641.11		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,921,046.28	3,921,046.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,921,046.28	3,921,046.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,921,046.28	3,921,046.28	0.0%
2) Ending Balance, June 30 (E + F1e)			3,921,046.28	3,921,046.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,921,046.28	3,921,046.28	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,200,000.00)	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,200,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,885,695.64	5,685,695.64	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,885,695.64	5,685,695.64	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,885,695.64	5,685,695.64	-36.0%
2) Ending Balance, June 30 (E + F1e)			5,685,695.64	5,685,695.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,685,695.64	5,685,695.64	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,947,993.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,947,993.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,947,993.20		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,200,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,200,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,885,695.64	5,685,695.64	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,885,695.64	5,685,695.64	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,885,695.64	5,685,695.64	-36.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,685,695.64	5,685,695.64	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,010,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	351,115.00	New
3) Employee Benefits		3000-3999	0.00	147,747.00	New
4) Books and Supplies		4000-4999	5,231,708.00	2,864,708.00	-45.2%
5) Services and Other Operating Expenditures		5000-5999	1,489,000.00	1,420,000.00	-4.6%
6) Capital Outlay		6000-6999	84,629,178.00	69,453,271.00	-17.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,349,886.00	74,236,841.00	-18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,339,886.00)	(74,236,841.00)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	71,700,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,700,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,639,886.00)	(74,236,841.00)	298.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,834,355.37	68,194,469.37	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,834,355.37	68,194,469.37	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,834,355.37	68,194,469.37	-21.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	68,194,469.37	(6,042,371.63)	-108.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,892,631.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			117,892,631.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,035.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,035.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			117,888,595.90		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,010,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,010,000.00	0.00	-100.0%
TOTAL, REVENUES			1,010,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	173,574.00	New
Clerical, Technical and Office Salaries		2400	0.00	177,541.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	351,115.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	80,441.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	23,878.00	New
Health and Welfare Benefits		3401-3402	0.00	28,750.00	New
Unemployment Insurance		3501-3502	0.00	4,319.00	New
Workers' Compensation		3601-3602	0.00	7,198.00	New
OPEB, Allocated		3701-3702	0.00	3,161.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	147,747.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,911,708.00	1,254,708.00	-56.9%
Noncapitalized Equipment		4400	2,320,000.00	1,610,000.00	-30.6%
TOTAL, BOOKS AND SUPPLIES			5,231,708.00	2,864,708.00	-45.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,000.00	121,000.00	-44.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,265,000.00	1,292,000.00	2.1%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,489,000.00	1,420,000.00	-4.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,267,178.00	69,321,271.00	-17.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	362,000.00	132,000.00	-63.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,629,178.00	69,453,271.00	-17.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			91,349,886.00	74,236,841.00	-18.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	71,700,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			71,700,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			71,700,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,010,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		91,349,886.00	74,236,841.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			91,349,886.00	74,236,841.00	-18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,339,886.00)	(74,236,841.00)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	71,700,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,700,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,639,886.00)	(74,236,841.00)	298.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,834,355.37	68,194,469.37	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,834,355.37	68,194,469.37	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,834,355.37	68,194,469.37	-21.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	68,194,469.37	(6,042,371.63)	-108.9%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	200,000.00	200,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	35,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			200,000.00	235,000.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,000.00)	(235,000.00)	17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,000.00)	(235,000.00)	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,645,883.89	2,445,883.89	-7.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,645,883.89	2,445,883.89	-7.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,645,883.89	2,445,883.89	-7.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	67,806.26	67,806.26	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	2,378,077.63	2,143,077.63	-9.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,625,149.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,625,149.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,625,149.85		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	100,000.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,000.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	35,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	35,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,000.00	235,000.00	17.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		200,000.00	235,000.00	17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			200,000.00	235,000.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(200,000.00)	(235,000.00)	17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,000.00)	(235,000.00)	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,645,883.89	2,445,883.89	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,645,883.89	2,445,883.89	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,645,883.89	2,445,883.89	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,445,883.89	2,210,883.89	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			67,806.26	67,806.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,378,077.63	2,143,077.63	-9.9%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	67,806.26	67,806.26
Total, Restricted Balance		<u>67,806.26</u>	<u>67,806.26</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.01	0.01	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.01	0.01	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.01	0.01	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.01		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.01	0.01	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,680.92	1,680.92	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,680.92	1,680.92	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,680.92	1,680.92	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	1,680.92	1,680.92	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,693.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,693.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,693.09		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,680.92	1,680.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,680.92	1,680.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680.92	1,680.92	0.0%
2) Ending Balance, June 30 (E + F1e)			1,680.92	1,680.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,680.92	1,680.92	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,680.92	1,680.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,680.92	1,680.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680.92	1,680.92	0.0%
2) Ending Balance, June 30 (E + F1e)			1,680.92	1,680.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,680.92	1,680.92	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	927,302.00	777,600.00	-16.1%
3) Other State Revenue		8300-8599	141,400.00	141,400.00	0.0%
4) Other Local Revenue		8600-8799	26,679,285.45	26,518,760.00	-0.6%
5) TOTAL, REVENUES			27,747,987.45	27,437,760.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,198,331.91	39,941,346.91	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,198,331.91	39,941,346.91	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,450,344.46)	(12,503,586.91)	32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	485,491.60	485,491.00	0.0%
b) Uses		7630-7699	188,131.13	674,828.13	258.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297,360.47	(189,337.13)	-163.7%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,152,983.99)	(12,692,924.04)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,869,965.32	23,716,981.33	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,869,965.32	23,716,981.33	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,869,965.32	23,716,981.33	-27.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	23,716,981.33	11,024,057.29	-53.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,977,710.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,977,712.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,977,712.69		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	927,302.00	777,600.00	-16.1%
TOTAL, FEDERAL REVENUE			927,302.00	777,600.00	-16.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	141,400.00	141,400.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,400.00	141,400.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	24,071,485.45	23,696,360.00	-1.6%
Unsecured Roll		8612	1,004,300.00	1,013,800.00	0.9%
Prior Years' Taxes		8613	221,200.00	304,300.00	37.6%
Supplemental Taxes		8614	1,138,000.00	1,138,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	244,300.00	366,300.00	49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,679,285.45	26,518,760.00	-0.6%
TOTAL, REVENUES			27,747,987.45	27,437,760.00	-1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	25,540,000.00	29,025,000.00	13.6%
Bond Interest and Other Service Charges		7434	11,658,331.91	10,916,346.91	-6.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,198,331.91	39,941,346.91	7.4%
TOTAL EXPENDITURES			37,198,331.91	39,941,346.91	7.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	485,491.60	485,491.00	0.0%
(c) TOTAL, SOURCES			485,491.60	485,491.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	188,131.13	674,828.13	258.7%
(d) TOTAL, USES			188,131.13	674,828.13	258.7%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			297,360.47	(189,337.13)	-163.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	927,302.00	777,600.00	-16.1%
3) Other State Revenue		8300-8599	141,400.00	141,400.00	0.0%
4) Other Local Revenue		8600-8799	26,679,285.45	26,518,760.00	-0.6%
5) TOTAL, REVENUES			27,747,987.45	27,437,760.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	37,198,331.91	39,941,346.91	7.4%
10) TOTAL, EXPENDITURES			37,198,331.91	39,941,346.91	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,450,344.46)	(12,503,586.91)	32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	485,491.60	485,491.00	0.0%
b) Uses		7630-7699	188,131.13	674,828.13	258.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297,360.47	(189,337.13)	-163.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,152,983.99)	(12,692,924.04)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,869,965.32	23,716,981.33	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,869,965.32	23,716,981.33	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,869,965.32	23,716,981.33	-27.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	23,716,981.33	11,024,057.29	-53.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	23,716,981.33	11,024,057.29
Total, Restricted Balance		<u>23,716,981.33</u>	<u>11,024,057.29</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			61,363.91	61,363.91	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	61,363.91	61,363.91	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,363.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,363.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			61,363.91		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	61,363.91	61,363.91	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,215,247.00	0.00	-100.0%
5) TOTAL, REVENUES			2,215,247.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,190.00	230,770.00	2.0%
3) Employee Benefits		3000-3999	96,866.00	108,847.00	12.4%
4) Books and Supplies		4000-4999	11,716.00	12,216.00	4.3%
5) Services and Other Operating Expenses		5000-5999	2,042,416.00	1,916,916.00	-6.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,377,188.00	2,268,749.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,941.00)	(2,268,749.00)	1301.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	340,132.00	215,132.00	-36.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			340,132.00	215,132.00	-36.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			178,191.00	(2,053,617.00)	-1252.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,323,429.36)	(2,145,238.36)	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,323,429.36)	(2,145,238.36)	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,323,429.36)	(2,145,238.36)	-7.7%
2) Ending Net Position, June 30 (E + F1e)			(2,145,238.36)	(4,198,855.36)	95.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,145,238.36)	(4,198,855.36)	95.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,446,757.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	443,874.78		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	243,496.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,134,127.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	7,569,561.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			7,569,561.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(2,435,433.61)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,155,247.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,215,247.00	0.00	-100.0%
TOTAL, REVENUES			2,215,247.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,850.00	73,207.00	0.5%
Clerical, Technical and Office Salaries		2400	153,340.00	157,563.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,190.00	230,770.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,821.00	52,870.00	12.9%
OASDI/Medicare/Alternative		3301-3302	16,083.00	16,227.00	0.9%
Health and Welfare Benefits		3401-3402	27,158.00	30,103.00	10.8%
Unemployment Insurance		3501-3502	131.00	2,839.00	2067.2%
Workers' Compensation		3601-3602	4,637.00	4,731.00	2.0%
OPEB, Allocated		3701-3702	2,036.00	2,077.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,866.00	108,847.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,216.00	7,216.00	0.0%
Noncapitalized Equipment		4400	4,500.00	5,000.00	11.1%
TOTAL, BOOKS AND SUPPLIES			11,716.00	12,216.00	4.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,037,416.00	1,912,416.00	-6.1%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,042,416.00	1,916,916.00	-6.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,377,188.00	2,268,749.00	-4.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	340,132.00	215,132.00	-36.8%
(a) TOTAL, INTERFUND TRANSFERS IN			340,132.00	215,132.00	-36.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			340,132.00	215,132.00	-36.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,215,247.00	0.00	-100.0%
5) TOTAL, REVENUES			2,215,247.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,377,188.00	2,268,749.00	-4.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,377,188.00	2,268,749.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(161,941.00)	(2,268,749.00)	1301.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	340,132.00	215,132.00	-36.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			340,132.00	215,132.00	-36.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			178,191.00	(2,053,617.00)	-1252.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,323,429.36)	(2,145,238.36)	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,323,429.36)	(2,145,238.36)	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,323,429.36)	(2,145,238.36)	-7.7%
2) Ending Net Position, June 30 (E + F1e)			(2,145,238.36)	(4,198,855.36)	95.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,145,238.36)	(4,198,855.36)	95.7%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
	Total, Restricted Net Position	0.00	0.00