

Lagunitas School District

2020-21 Budget Revision #4

As of June 5, 2021

Presented June 17, 2021

Budget Revision #4 provides a summary of the Lagunitas School District revisions year to date through June 5th, 2021. It has been adjusted to include tentative agreements reached with all bargaining groups on June 4th, 2021. All information is a comparison to Budget Revision #2 adopted at Second Interim presented on March 11, 2021.

BUDGET REVISION #4

Revenues:

General Fund Combined Unrestricted and Restricted revenues increased \$237,361, due to predominantly to receipt of one time funding for In-Person Instruction (IPI) & Extended Learning Opportunities (ELO) of \$235,736. The following indicates the adjustments to each of the major revenue categories:

On-going LCFF Revenues:	\$-0-
Federal Revenues:	\$-0-
State Revenue:	\$235,736
Local Revenues:	<u>\$1,625</u>
TOTAL:	\$237,361

Expenditures:

General Fund Combined Unrestricted and Restricted expenditures increased net \$39,525, mainly as a result of tentative agreements. As IPI & ELO funding will predominantly occur in 21-22, the estimated Ending Fund Balance increases to \$198,319. Note increases to salaries & Benefits in the following major expenditure categories:

Salaries:	\$68,443
Benefits:	\$15,090
Materials & Supplies:	\$28,250
Contracts & Services:	(\$82,668)
Transfers Out:	<u>\$11,910</u>
TOTAL:	\$39,525

Certificated and Classified salaries were adjusted to reflect tentative agreements. Benefits were re-calculated based on updated salaries and benefits. Materials and Supplies increased as a result of closeout purchases for Low Performing Student Block Grant funds. Contracts and Services decreased due to clearing of Purchase Order encumbrances paid via E-Bulletin process from Marin County Office of Education. Transfers out were increased due to an update on the methodology of paying for Special Education costs from the SELPA.

Contributions/Encroachments:

2020-21 General Fund Combined Unrestricted and Restricted contributions or transfers to programs with encroachments have been adjusted to the following amounts:

Unrestricted:	(\$618,892)				
REAP:	\$21,039				
Special Ed:	\$466,009				
Garden:	\$1,844				
On-Going Maint.	<u>\$130,000</u>				
TOTAL:	\$618,8925	\$620,875	2nd Int	617,434	1st Int \$615,544 Bdgt Adopt
Food Service Transfer:	<u>\$96,500</u>	<u>\$98,000</u>	2nd Int	<u>\$98,000</u>	1st Int \$98,000 Bdgt Adopt
TOTAL:	\$718,875	\$620,875	2nd Int	617,384	1st Int \$613,651 Bdgt Adopt

Budget Revision #4 results in estimated unrestricted deficit spending of \$16,984 and restricted positive ending balance of \$69,360. The restricted balance is an increase of \$198,319 from Second Interim, which result in an overall estimated ending fund balance of \$52,376. Note almost all the restricted balance increase is due to one-time funding being carried into 21-22 to be expended.

2020-21 Budget Revision #4 for Second Interim

6/11/2021

	Adopted Budget	State Budget Rev #1	1st Interim Rev #2	2nd Interim Rev #3	Est Actuals Rev #4	Change (+/-) fr Rev #3 to Rev #4
LCFF/Basic Aid	\$2,733,147	\$2,774,566	\$2,774,566	\$2,775,897	\$2,775,897	\$0
Federal	\$82,838	\$167,557	\$165,080	\$165,634	\$165,634	\$0
State	\$156,801	\$156,801	\$185,397	\$187,168	\$422,904	\$235,736
Local	\$1,146,749	\$1,146,749	\$1,132,107	\$1,112,617	\$1,114,242	\$1,625
Total Revenues	\$4,119,535	\$4,245,673	\$4,257,150	\$4,241,316	\$4,478,677	\$237,361
Certificated	\$1,252,568	\$1,191,052	\$1,220,834	\$1,247,327	\$1,279,590	\$32,263
Classified	\$871,380	\$871,380	\$866,391	\$853,384	\$889,564	\$36,180
Benefits	\$1,001,369	\$1,001,369	\$1,009,809	\$1,004,448	\$1,019,538	\$15,090
Supplies	\$76,889	\$151,416	\$369,833	\$242,552	\$270,802	\$28,250
Services & Contracts	\$802,985	\$817,201	\$878,876	\$863,182	\$780,514	(\$82,668)
Transfers Out	\$155,667	\$155,667	\$172,412	\$175,883	\$186,293	\$11,910
Total Expenditures	\$4,160,858	\$4,188,085	\$4,518,155	\$4,386,776	\$4,426,301	\$39,525
Revenues over Expenditures	(\$39,430)	\$57,588	(\$261,005)	(\$145,460)	\$52,376	\$197,836
Unrestricted EFB:			\$4,731	(\$16,501)	(\$16,984)	(\$483)
Restricted EFB:			(\$265,736)	(\$128,959)	\$69,360	\$198,319

Estimated Actuals

Estimated Actuals	COMBINED UNRESTRICTED / RESTRICTED						Comments
	Adopted Budget 20-21 6/30/2020 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
Average Daily Attendance (ADA)	231	231	225	218	218	13	Prior Year P-2
BEGINNING FUND BALANCE:	\$484,895	\$601,027	\$830,445	\$830,445	\$830,445	\$582,636	Estimated Actuals vs Unaudited Actuals
REVENUES							
Revenue Limit							
8011 State Aid	\$402,255	\$446,950	\$446,950	\$446,950	\$446,950	\$0	
8012 Education Protection Act	\$45,402	\$45,402	\$45,402	\$45,448	\$45,448	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$9,631	\$9,631	\$9,631	\$9,631	\$9,631	\$0	
8029 Other In-Lieu Taxes	(\$30,051)	(\$33,327)	(\$33,327)	(\$33,327)	(\$33,327)	\$0	
8041 Secured	\$2,262,261	\$2,262,261	\$2,262,261	\$2,262,261	\$2,262,261	\$0	
8042 Unsecured	\$43,649	\$43,649	\$43,649	\$43,649	\$43,649	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$1,285	\$1,285	\$0	
Total Revenue Limit	\$2,733,147	\$2,774,566	\$2,774,566	\$2,775,897	\$2,775,897	\$0	
Federal Revenues							
8181 Spec Ed Entitlement (IDEA)	\$35,512	\$35,512	\$35,512	\$35,512	\$35,512	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$47,326	\$132,045	\$129,568	\$130,122	\$130,122	\$0	
Total Federal Revenues	\$82,838	\$167,557	\$165,080	\$165,634	\$165,634	\$0	
State Revenues							
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$6,795	\$6,795	\$7,080	\$7,246	\$7,246	\$0	
8560 Lottery (Both 1100 & 6300)	\$27,050	\$27,050	\$35,791	\$36,292	\$36,292	\$0	
8590 All Other State Revenues	\$122,956	\$122,956	\$142,526	\$143,630	\$379,366	\$235,736	State ELO One-Time Funding
Total State Revenues	\$156,801	\$156,801	\$185,397	\$187,168	\$422,904	\$235,736	
Local Revenues							
8621 Parcel Tax	\$788,866	\$788,866	\$788,866	\$790,080	\$790,080	\$0	
8650 Leases & Rentals	\$29,500	\$29,500	\$18,360	\$29,720	\$29,720	\$0	
8660 Interest Earnings	\$12,200	\$12,200	\$9,600	\$9,600	\$8,600	(\$1,000)	Reduced Interest Earnings due to cash flow
8699 Other Local Revenues	\$188,200	\$188,200	\$187,298	\$149,966	\$152,591	\$2,625	Adjusted Revenue to reflect Program Authorizations
878x All Other Transfers In	\$15,511	\$15,511	\$15,511	\$15,511	\$15,511	\$0	
8792 Transfer of Apportionment from COE	\$112,472	\$112,472	\$112,472	\$117,740	\$117,740	\$0	
Total Local Revenues	\$1,146,749	\$1,146,749	\$1,132,107	\$1,112,617	\$1,114,242	\$1,625	
TOTAL REVENUES	\$4,119,535	\$4,245,673	\$4,257,150	\$4,241,316	\$4,478,677	\$237,361	
OTHER FINANCING SOURCES							
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$4,119,535	\$4,245,673	\$4,257,150	\$4,241,316	\$4,478,677	\$237,361	

Contribution: \$618,892
Decreased Contribution to SPED

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals		COMBINED UNRESTRICTED / RESTRICTED						Comments
		Adopted Budget 20-21 6/30/2020 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
EXPENDITURES								
Certificated Salaries								
1100	Certificated Instructional	\$1,084,734	\$1,023,218	\$1,053,000	\$1,076,136	\$1,106,721	\$30,585	Settlement
1200	Certificated Support	\$0	\$0	\$0	\$0	\$0	\$0	
1300	Administrative	\$167,834	\$167,834	\$167,834	\$171,191	\$172,869	\$1,678	Settlement
1900	Other Certificated	\$0	\$0	\$0	\$0	\$0	\$0	
Total Certificated Salaries		\$1,252,568	\$1,191,052	\$1,220,834	\$1,247,327	\$1,279,590	\$32,263	
Classified Salaries								
2100	Instructional Assist	\$336,087	\$336,087	\$316,370	\$296,816	\$316,133	\$19,317	Settlement
2200	Classified Support	\$141,897	\$141,897	\$153,329	\$153,309	\$161,749	\$8,440	Settlement
2300	Administrative	\$137,500	\$137,500	\$137,500	\$137,500	\$141,465	\$3,965	Settlement
2400	Clerical Salaries	\$251,396	\$251,396	\$250,692	\$255,259	\$259,717	\$4,458	Settlement
2900	Other Classified	\$4,500	\$4,500	\$8,500	\$10,500	\$10,500	\$0	
Total Classified Salaries		\$871,380	\$871,380	\$866,391	\$853,384	\$889,564	\$36,180	
Employee Benefits								
3100	STRS	\$320,911	\$310,896	\$330,413	\$333,056	\$340,984	\$7,928	Increase - Recalculation of Benefits
3200	PERS	\$169,616	\$169,616	\$162,416	\$160,283	\$166,786	\$6,503	Increase - Recalculation of Benefits
3300	OASDI/Medicare	\$87,791	\$86,244	\$84,921	\$82,882	\$84,493	\$1,611	Increase - Recalculation of Benefits
3400	Health & Welfare	\$351,170	\$351,170	\$353,747	\$349,114	\$349,249	\$135	Increase - Recalculation of Benefits
3500	State Unemployment Ins	\$1,078	\$1,047	\$1,047	\$1,064	\$1,105	\$41	Increase - Recalculation of Benefits
3600	Workers Comp	\$59,358	\$57,634	\$57,871	\$58,655	\$59,582	\$927	Increase - Recalculation of Benefits
3700	Retiree Benefits	\$11,445	\$24,762	\$19,394	\$19,394	\$17,339	(\$2,055)	Decrease - Recalculation of Benefits
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$1,001,369	\$1,001,369	\$1,009,809	\$1,004,448	\$1,019,538	\$15,090	
Materials & Supplies								
4100	Approved Textbooks & Core Curr	\$6,300	\$6,300	\$41,786	\$41,900	\$41,900	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	\$22,279	\$22,279	Adjusted Supplies
4300	Materials & Supplies	\$69,589	\$125,146	\$285,855	\$149,107	\$153,826	\$4,719	Adjusted Supplies
4400	Non-Capital Furniture & Equip	\$1,000	\$19,970	\$42,192	\$51,545	\$52,797	\$1,252	
Total Materials & Supplies		\$76,889	\$151,416	\$369,833	\$242,552	\$270,802	\$28,250	
Services & Other Operating Exp								
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (incl Mileage)	\$19,595	\$19,595	\$20,795	\$19,345	\$15,300	(\$4,045)	Adjusted SPED Travel & Mileage
5300	Dues & Memberships	\$9,100	\$9,100	\$12,100	\$8,500	\$7,500	(\$1,000)	Adjusted
5400	Insurance	\$32,620	\$32,620	\$32,637	\$32,637	\$31,637	(\$1,000)	
5500	Utilities	\$120,649	\$120,649	\$121,749	\$110,949	\$89,954	(\$20,995)	Adjusted Sewer Maintenance
5600	Rentals, Leases & Repairs	\$23,925	\$23,925	\$23,925	\$24,025	\$23,493	(\$532)	Adjusted RRM 8150
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0	\$0	\$0	
5801	Actuarial Study	\$2,750	\$2,750	\$2,750	\$2,500	\$2,500	\$0	
5803	Advertising	\$850	\$850	\$850	\$850	\$850	\$0	
5809	Audit Fees	\$15,550	\$15,550	\$15,550	\$15,950	\$15,950	\$0	
5811	Bank Fees	\$50	\$50	\$50	\$0	\$150	\$150	
5814	Election Expense	\$10,000	\$10,000	\$10,000	\$500	\$500	\$0	
5819	Field Trips	\$11,000	\$11,000	\$11,000	\$100	\$0	(\$100)	Program Field Trips
5821	Fingerprinting	\$950	\$950	\$950	\$950	\$850	(\$100)	
5823	Inspections	\$1,010	\$1,010	\$1,010	\$2,800	\$2,800	\$0	
5827	Landscaping	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000	(\$500)	
5829	Legal Service	\$2,500	\$2,500	\$2,500	\$3,988	\$3,988	\$0	
5833	NPS Contracts (Spec Ed)	\$78,000	\$78,000	\$75,184	\$67,684	\$68,451	\$767	Adjusted NPS Contracts
5835	NPA Contracts (Spec Ed)	\$20,000	\$20,000	\$28,428	\$28,428	\$21,190	(\$7,238)	Adjusted NPA Contracts
5836	Mental Health Service contracts	\$0	\$0	\$0	\$0	\$0	\$0	
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	\$0	
5839	Other Fees	\$4,350	\$4,350	\$4,350	\$25,600	\$25,600	\$0	Increased Parcel Tax Collection Fee
5840	Other Contract Services	\$421,547	\$435,763	\$486,325	\$490,603	\$444,878	(\$45,725)	Adjusted Contracts & Services
5842	Permits	\$3,189	\$3,189	\$1,873	\$1,873	\$1,573	(\$300)	
5849	Professional Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	
5851	TB Testing	\$100	\$100	\$100	\$100	\$100	\$0	
5940	Internet/Communications	\$13,600	\$13,600	\$13,600	\$13,150	\$13,150	\$0	Adjusted
5960	Postage	\$2,400	\$2,400	\$3,900	\$3,900	\$2,800	(\$1,100)	
5970	Telephone	\$7,750	\$7,750	\$7,750	\$7,250	\$6,300	(\$950)	Adjusted
Total Svcs & Other Operating Exp		\$802,985	\$817,201	\$878,876	\$863,182	\$780,514	(\$82,668)	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

FISCAL YEAR 2020-21		COMBINED UNRESTRICTED / RESTRICTED						
Estimated Actuals		Adopted Budget 20-21 6/30/2020 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	Comments
EXPENDITURES (continued)								
Capital Outlay								
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	
Indirect/Direct Cost								
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$73,667	\$73,667	\$90,412	\$77,883	\$77,883	\$0	
7221	Other Transfers Apportionments	\$0	\$0	\$0	\$0	\$11,910	\$11,910	
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$73,667	\$73,667	\$90,412	\$77,883	\$89,793	\$11,910	
TOTAL EXPENDITURES		\$4,078,858	\$4,106,085	\$4,436,155	\$4,288,776	\$4,329,801	\$41,025	
OTHER FINANCING USES								
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$82,000	\$82,000	\$82,000	\$98,000	\$96,500	(\$1,500)	Cafeteria Transfer
Total Financing Uses:		\$82,000	\$82,000	\$82,000	\$98,000	\$96,500	(\$1,500)	
TOTAL EXPENDITURES & OTHER USES		\$4,160,858	\$4,188,085	\$4,518,155	\$4,386,776	\$4,426,301	\$39,525	
EXCESS OF REVENUES OVER EXPENSE		(\$39,430)	\$57,588	(\$261,005)	(\$145,460)	\$52,376	\$197,836	

Estimated Actuals	COMBINED UNRESTRICTED / RESTRICTED						Comments
	Adopted	Revision #1	1st Interim	2nd Interim	Est Actuals	Difference (Col. D to E) (F)	
	Budget 20-21 6/30/2020 (A)	7/23/2020 (B)	Revision #2 12/10/2020 (C)	Revision #3 3/11/2021 (D)	Revision #4 6/17/2021 (E)		
COMPONENTS OF END FUND BALANCE:							
NON-SPENDABLE:							
Revolving Cash	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$116,132	(\$1)	\$136,776	\$335,095	\$198,319	
COMMITTED							
Special Education	\$72,000	\$96,000	\$96,000	\$96,000	\$96,000	\$0	
STRS/PERS	\$22,842	\$59,170	\$59,170	\$59,170	\$59,170	\$0	
Lottery	\$0	\$12,754	\$0	\$20,615	\$20,615	\$0	
ASSIGNED							
Board Designated:							
County Remapping	\$0	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
Reserve for Economic Uncertainties	\$332,869	\$214,854	\$209,512	\$212,502	\$217,941	\$5,439	5% State Req. Reserve
Boa Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$131,603	\$131,603	(\$0)	3% Supplemental Reserve
Unassigned/Unappropriated	(\$0)	\$146,443	\$140,276	\$0	\$0	(\$0)	
TOTAL ENDING FUND BALANCE:	\$445,465	\$658,615	\$569,440	\$684,985	\$882,821	\$197,836	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals	RESTRICTED						Comments
	Adopted Budget 20-21 6/30/2020 (A)	45 Day Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
	231	231	225	218	218	0	
BEGINNING FUND BALANCE:	\$116,132	\$116,132	\$265,735	\$265,735	\$265,735	\$0	
REVENUES							
Revenue Limit							
8011 State Aid	\$0	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Act	\$0	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	\$0	\$0	\$0	
Federal Revenues							
8181 Spec Ed Entitlement (IDEA)	\$35,512	\$35,512	\$35,512	\$35,512	\$35,512	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$47,326	\$132,045	\$129,568	\$130,122	\$130,122	\$0	
Total Federal Revenues	\$82,838	\$167,557	\$165,080	\$165,634	\$165,634	\$0	
State Revenues							
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$6,300	\$6,300	\$8,786	\$8,900	\$8,900	\$0	Adjusted
8590 All Other State Revenues	\$122,956	\$122,956	\$142,526	\$143,630	\$378,763	\$235,133	235,133 = ELO
Total State Revenues	\$129,256	\$129,256	\$151,312	\$152,530	\$387,663	\$235,133	
Local Revenues							
8621 Parcel Tax	\$788,866	\$788,866	\$788,866	\$790,080	\$790,080	\$0	
8650 Leases & Rentals	\$0	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$188,200	\$188,200	\$174,395	\$137,425	\$136,573	(\$852)	Adjusted Programs
878x All Other Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$112,472	\$112,472	\$112,472	\$117,740	\$117,740	\$0	
Total Local Revenues	\$1,089,538	\$1,089,538	\$1,075,733	\$1,045,245	\$1,044,393	(\$852)	
TOTAL REVENUES	\$1,301,632	\$1,386,351	\$1,392,125	\$1,363,409	\$1,597,690	\$234,281	
OTHER FINANCING SOURCES							
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$613,651	\$619,568	\$617,384	\$620,875	\$618,892	(\$1,983)	Decreased Contribution to SPED
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$613,651	\$619,568	\$617,384	\$620,875	\$618,892	(\$1,983)	
TOTAL REVENUES & OTHER SOURCES	\$1,915,283	\$2,005,919	\$2,009,509	\$1,984,284	\$2,216,582	\$232,298	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals

EXPENDITURES

	Adopted Budget 20-21 6/30/2020 (A)	RESTRICTED					Comments
		Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
Certificated Salaries							
1100 Certificated Instructional	\$594,524	\$594,524	\$594,524	\$589,204	\$617,753	\$28,549	Settlement
1200 Certificated Support	\$0	\$0	\$0	\$0	\$0	\$0	
1300 Administrative	\$0	\$0	\$0	\$0	\$0	\$0	
1900 Other Certificated	\$0	\$0	\$0	\$0	\$0	\$0	
Total Certificated Salaries	\$594,524	\$594,524	\$594,524	\$589,204	\$617,753	\$28,549	
Classified Salaries							
2100 Instructional Assist	\$270,262	\$270,262	\$256,608	\$239,954	\$244,016	\$4,062	Settlement
2200 Classified Support	\$59,266	\$59,266	\$70,698	\$70,678	\$73,128	\$2,450	Settlement
2300 Administrative	\$0	\$0	\$0	\$0	\$0	\$0	
2400 Clerical Salaries	\$0	\$0	\$0	\$0	\$0	\$0	
2900 Other Classified	\$0	\$0	\$0	\$0	\$0	\$0	
Total Classified Salaries	\$329,528	\$329,528	\$327,306	\$310,632	\$317,144	\$6,512	
Employee Benefits							
3100 STRS	\$216,961	\$216,961	\$218,391	\$218,411	\$223,840	\$5,429	Increase - Recalculation of Benefits
3200 PERS	\$58,935	\$58,935	\$56,597	\$54,495	\$55,642	\$1,147	Increase - Recalculation of Benefits
3300 OASDI/Medicare	\$34,637	\$34,637	\$34,527	\$32,487	\$32,607	\$120	Increase - Recalculation of Benefits
3400 Health & Welfare	\$163,058	\$163,058	\$183,463	\$180,880	\$179,281	(\$1,599)	Decrease - Recalculation of Benefits
3500 State Unemployment Ins	\$473	\$473	\$472	\$466	\$474	\$8	Increase - Recalculation of Benefits
3600 Workers Comp	\$25,824	\$25,824	\$25,889	\$25,518	\$26,142	\$624	Increase - Recalculation of Benefits
3700 Retiree Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
3800 PERS RLR	\$0	\$0	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	\$0	
Total Employee Benefits	\$499,888	\$499,888	\$519,339	\$512,257	\$517,986	\$5,729	
Materials & Supplies							
4100 Approved Textbooks & Core Curr	\$6,300	\$6,300	\$41,786	\$41,900	\$41,900	\$0	
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	\$22,279	\$22,279	Closeout of Low Performing Student Block Grant
4300 Materials & Supplies	\$33,439	\$88,996	\$209,302	\$94,082	\$98,801	\$4,719	Increased ELO
4400 Non-Capital Furniture & Equip	\$1,000	\$19,970	\$42,192	\$41,545	\$48,047	\$6,502	Increased IPI
Total Materials & Supplies	\$40,739	\$115,266	\$293,280	\$177,527	\$211,027	\$33,500	
Services & Other Operating Exp							
5100 Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	\$0	
5200 Travel & Conferences (Mileage)	\$15,200	\$15,200	\$16,400	\$16,400	\$13,575	(\$2,825)	Reduced Mileage
5300 Dues & Memberships	\$0	\$0	\$0	\$0	\$0	\$0	
5400 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	
5500 Utilities	\$14,404	\$14,404	\$14,404	\$7,604	\$8,604	\$1,000	Sewer
5600 Rentals, Leases & Repairs	\$7,500	\$7,500	\$7,500	\$8,000	\$8,968	\$968	Increased Budget Re-opening
5700 Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0	\$0	
5801 Actuarial Study	\$0	\$0	\$0	\$0	\$0	\$0	
5803 Advertising	\$0	\$0	\$0	\$0	\$0	\$0	
5809 Audit Fees	\$0	\$0	\$0	\$0	\$0	\$0	
5811 Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	
5814 Election Expense	\$0	\$0	\$0	\$0	\$0	\$0	
5819 Field Trips	\$11,000	\$11,000	\$11,000	\$100	\$0	(\$100)	Reduced Field Trips
5821 Fingerprinting	\$100	\$100	\$100	\$100	\$0	(\$100)	Reduced Fingerprinting
5823 Inspections	\$0	\$0	\$0	\$0	\$0	\$0	
5827 Landscaping	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000	(\$500)	Reduced Landscaping
5829 Legal Service	\$0	\$0	\$0	\$1,488	\$1,488	\$0	
5833 NPS Contracts (Spec Ed)	\$78,000	\$78,000	\$75,184	\$67,684	\$68,451	\$767	Adjusted NPS PO's
5835 NPA Contracts (Spec Ed)	\$20,000	\$20,000	\$28,428	\$28,428	\$21,190	(\$7,238)	Adjusted NPA Contracts
5836 Mental Health Service contracts	\$0	\$0	\$0	\$0	\$0	\$0	
5837 Other Consultants	\$0	\$0	\$0	\$0	\$0	\$0	
5839 Other Fees	\$3,600	\$3,600	\$3,600	\$24,850	\$24,850	\$0	
5840 Other Contract Services	\$225,787	\$240,003	\$291,845	\$289,163	\$257,180	(\$31,983)	Adjusted Contracts & Services
5842 Permits	\$1,739	\$1,739	\$423	\$423	\$123	(\$300)	Reduced Permits
5849 Professional Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	
5851 TB Testing	\$0	\$0	\$0	\$0	\$0	\$0	
5940 Internet/Communications	\$0	\$0	\$0	\$0	\$0	\$0	
5960 Postage	\$0	\$0	\$0	\$0	\$0	\$0	
5970 Telephone	\$0	\$0	\$0	\$0	\$0	\$0	
Total Svcs & Other Operating Exp	\$378,830	\$393,046	\$450,384	\$445,740	\$405,429	(\$40,311)	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals

EXPENDITURES (continued)	RESTRICTED						Comments
	Adopted Budget 20-21 6/30/2020 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
Capital Outlay							
6100 Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	
Indirect/Direct Cost							
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$73,667	\$73,667	\$90,412	\$77,883	\$77,883	\$0	
7221 Other Transfers Apportionments	\$0	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	\$0	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$73,667	\$73,667	\$90,412	\$77,883	\$77,883	\$0	
TOTAL EXPENDITURES	\$1,917,176	\$2,005,919	\$2,275,245	\$2,113,243	\$2,147,222	\$33,979	
OTHER FINANCING USES							
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,917,176	\$2,005,919	\$2,275,245	\$2,113,243	\$2,147,222	\$33,979	
EXCESS OF REVENUES OVER EXPENSE	(\$1,893)	\$0	(\$265,736)	(\$128,959)	\$69,360	\$198,319	

Estimated Actuals

COMPONENTS OF ENDING FUND BALANCE	RESTRICTED						Comments
	Adopted Budget 20-21 6/30/2020 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. C to D) (E)	
NON-SPENDABLE:							
Revolving Cash	\$0	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0			\$0	\$0	\$0	
RESTRICTED	\$114,239	\$116,132	(\$1)	\$136,776	\$335,095	\$198,319	
COMMITTED	\$0	\$0	\$0	\$0	\$0	\$0	
Special Education	\$0	\$0	\$0	\$0	\$0	\$0	
STRS/PERS	\$0	\$0	\$0	\$0	\$0	\$0	
Lottery	\$0	\$0	\$0	\$0	\$0	\$0	
ASSIGNED							
Board Designated:							
Lottery	\$0	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	\$0	
Boar Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	\$0	\$0	
Unassigned/Unappropriated	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$114,239	\$116,132	(\$1)	\$136,776	\$335,095	\$198,319	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals	UNRESTRICTED						Comments
	Adopted Budget 20-21 6/30/2020 (A)	45 Day Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
	231	231	225	218	218	0	
BEGINNING FUND BALANCE:	\$484,895	\$484,895	\$564,710	\$564,710	\$564,710	\$0	
REVENUES							
Revenue Limit							
8011 State Aid	\$402,255	\$446,950	\$446,950	\$446,950	\$446,950	\$0	
8012 Education Protection Act	\$45,402	\$45,402	\$45,402	\$45,448	\$45,448	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$9,631	\$9,631	\$9,631	\$9,631	\$9,631	\$0	
8029 Other In-Lieu Taxes	(\$30,051)	(\$33,327)	(\$33,327)	(\$33,327)	(\$33,327)	\$0	
8041 Secured	\$2,262,261	\$2,262,261	\$2,262,261	\$2,262,261	\$2,262,261	\$0	
8042 Unsecured	\$43,649	\$43,649	\$43,649	\$43,649	\$43,649	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$1,285	\$1,285	\$0	
Total Revenue Limit	\$2,733,147	\$2,774,566	\$2,774,566	\$2,775,897	\$2,775,897	\$0	
Federal Revenues							
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
State Revenues							
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$6,795	\$6,795	\$7,080	\$7,246	\$7,246	\$0	
8560 Lottery (Non-Prop 20)	\$20,750	\$20,750	\$27,005	\$27,392	\$27,392	\$0	
8590 All Other State Revenues	\$0	\$0	\$0	\$0	\$603	\$603	P/Y Testing Reimbursements
Total State Revenues	\$27,545	\$27,545	\$34,085	\$34,638	\$35,241	\$603	
Local Revenues							
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	\$0	
8650 Leases & Rentals	\$29,500	\$29,500	\$18,360	\$29,720	\$29,720	\$0	
8660 Interest Earnings	\$12,200	\$12,200	\$9,600	\$9,600	\$8,600	(\$1,000)	Reduced Anticipated Interest due to Rates
8699 Other Local Revenues	\$0	\$0	\$12,903	\$12,541	\$16,018	\$3,477	P/Y Payment & Reimbursement
878x All Other Transfers In	\$15,511	\$15,511	\$15,511	\$15,511	\$15,511	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$57,211	\$57,211	\$56,374	\$67,372	\$69,849	\$2,477	
TOTAL REVENUES	\$2,817,903	\$2,859,322	\$2,865,025	\$2,877,907	\$2,880,987	\$3,080	
OTHER FINANCING SOURCES							
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$613,651)	(\$619,568)	(\$617,384)	(\$620,875)	(\$618,892)	\$1,983	Decreased Contribution to SPED
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$613,651)	(\$619,568)	(\$617,384)	(\$620,875)	(\$618,892)	\$1,983	
TOTAL REVENUES & OTHER SOURCES	\$2,204,252	\$2,239,754	\$2,247,641	\$2,257,032	\$2,262,095	\$5,063	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

FISCAL YEAR 2020-21			UNRESTRICTED						Comments
			Adopted Budget 20-21 6/30/2020 (A)	45 Day Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	
Estimated Actuals									
EXPENDITURES									
Certificated Salaries									
1100	Certificated Instructional	\$490,210	\$428,694	\$458,476	\$486,932	\$488,968	\$2,036	Salary Improvement-Net (Subs)	
1200	Certificated Support	\$0	\$0	\$0	\$0	\$0	\$0		
1300	Administrative	\$167,834	\$167,834	\$167,834	\$171,191	\$172,869	\$1,678	Salary Improvement	
1900	Other Certificated	\$0	\$0	\$0	\$0	\$0	\$0		
Total Certificated Salaries			\$658,044	\$596,528	\$626,310	\$658,123	\$661,837	\$3,714	
Classified Salaries									
2100	Instructional Assist	\$65,825	\$65,825	\$59,762	\$56,862	\$72,117	\$15,255	Salary Improvement-One Time Increase	
2200	Classified Support	\$82,631	\$82,631	\$82,631	\$82,631	\$88,621	\$5,990	Salary Improvement-One Time Increase	
2300	Administrative	\$137,500	\$137,500	\$137,500	\$137,500	\$141,465	\$3,965	Salary Improvement	
2400	Clerical Salaries	\$251,396	\$251,396	\$250,692	\$255,259	\$259,717	\$4,458	Salary Improvement-One Time Increase	
2900	Other Classified	\$4,500	\$4,500	\$8,500	\$10,500	\$10,500	\$0		
Total Classified Salaries			\$541,852	\$541,852	\$539,085	\$542,752	\$572,420	\$29,668	
Employee Benefits									
3100	STRS	\$103,950	\$93,935	\$112,022	\$114,645	\$117,144	\$2,499	Increase - Recalculation of Benefits	
3200	PERS	\$110,681	\$110,681	\$105,819	\$105,788	\$111,144	\$5,356	Increase - Recalculation of Benefits	
3300	OASDI/Medicare	\$53,154	\$51,607	\$50,394	\$50,395	\$51,886	\$1,491	Increase - Recalculation of Benefits	
3400	Health & Welfare	\$188,112	\$188,112	\$170,284	\$168,234	\$169,968	\$1,734	Increase - Recalculation of Benefits	
3500	State Unemployment Ins	\$605	\$574	\$575	\$598	\$631	\$33	Increase - Recalculation of Benefits	
3600	Workers Comp	\$33,534	\$31,810	\$31,982	\$33,137	\$33,440	\$303	Increase - Recalculation of Benefits	
3700	Retiree Benefits	\$11,445	\$24,762	\$19,394	\$19,394	\$17,339	(\$2,055)	Decrease - Recalculation of Benefits	
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	\$0		
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	\$0		
Total Employee Benefits			\$501,481	\$501,481	\$490,470	\$492,191	\$501,552	\$9,361	
Materials & Supplies									
4100	Approved Textbooks & Core Curr	\$0	\$0	\$0	\$0	\$0	\$0		
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	\$0		
4300	Materials & Supplies	\$36,150	\$36,150	\$76,553	\$55,025	\$55,025	\$0		
4400	Non-Capital Furniture & Equip	\$0	\$0	\$0	\$10,000	\$4,750	(\$5,250)	Reduced-PO Closeout	
Total Materials & Supplies			\$36,150	\$36,150	\$76,553	\$65,025	\$59,775	(\$5,250)	
Services & Other Operating Exp									
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	\$0		
5200	Travel & Conferences (Mileage)	\$4,395	\$4,395	\$4,395	\$2,945	\$1,725	(\$1,220)	Reduced-PO Closeout	
5300	Dues & Memberships	\$9,100	\$9,100	\$12,100	\$8,500	\$7,500	(\$1,000)	Reduced-PO Closeout	
5400	Insurance	\$32,620	\$32,620	\$32,637	\$32,637	\$31,637	(\$1,000)	Reduced-PO Closeout	
5500	Utilities	\$106,245	\$106,245	\$107,345	\$103,345	\$81,350	(\$21,995)	Reduced-PO Closeout	
5600	Equipment Rentals, Leases & Repairs	\$16,425	\$16,425	\$16,425	\$16,025	\$14,525	(\$1,500)	Adjusted	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0	\$0		
5801	Actuarial Study	\$2,750	\$2,750	\$2,750	\$2,500	\$2,500	\$0		
5803	Advertising	\$850	\$850	\$850	\$850	\$850	\$0		
5809	Audit Fees	\$15,550	\$15,550	\$15,550	\$15,950	\$15,950	\$0		
5811	Bank Fees	\$50	\$50	\$50	\$0	\$150	\$150		
5814	Election Expense	\$10,000	\$10,000	\$10,000	\$500	\$500	\$0		
5819	Field Trips	\$0	\$0	\$0	\$0	\$0	\$0		
5821	Fingerprinting	\$850	\$850	\$850	\$850	\$850	\$0		
5823	Inspections	\$1,010	\$1,010	\$1,010	\$2,800	\$2,800	\$0		
5827	Landscaping	\$0	\$0	\$0	\$0	\$0	\$0		
5829	Legal Service	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0		
5833	NPS Contracts (Spec Ed)	\$0	\$0	\$0	\$0	\$0	\$0		
5835	NPA Contracts (Spec Ed)	\$0	\$0	\$0	\$0	\$0	\$0		
5836	Mental Health Service Contracts	\$0	\$0	\$0	\$0	\$0	\$0		
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	\$0		
5839	Other Fees	\$750	\$750	\$750	\$750	\$750	\$0		
5840	Other Contract Services	\$195,760	\$195,760	\$194,480	\$201,440	\$187,698	(\$13,742)	Reduced-PO Closeout	
5842	Permits	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$0		
5849	Professional Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0		
5851	TB Testing	\$100	\$100	\$100	\$100	\$100	\$0		
5940	Internet/Communications	\$13,600	\$13,600	\$13,600	\$13,150	\$13,150	\$0		
5960	Postage	\$2,400	\$2,400	\$3,900	\$3,900	\$2,800	(\$1,100)	Reduced-PO Closeout	
5970	Telephone	\$7,750	\$7,750	\$7,750	\$7,250	\$6,300	(\$950)	Reduced-PO Closeout	
Total Svcs & Other Operating Exp			\$424,155	\$424,155	\$428,492	\$417,442	\$375,085	(\$42,357)	

LAGUNITAS ELEMENTARY SCHOOL DISTRICT 21
GENERAL FUND 01
FISCAL YEAR 2020-21

Estimated Actuals

FISCAL YEAR 2020-21		UNRESTRICTED						
Estimated Actuals		Adopted Budget 20-21 6/30/2019 (A)	Revision #1 7/23/2020 (B)	1st Interim Revision #2 12/10/2020 (C)	2nd Interim Revision #3 3/11/2021 (D)	Est Actuals Revision #4 6/17/2021 (E)	Difference (Col. D to E) (F)	Comments
EXPENDITURES (continued)								
Capital Outlay								
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	
Indirect/Direct Cost								
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	\$0	
7221	Other Transfers Apportionments	\$0	\$0	\$0	\$0	\$11,910	\$11,910	New Transfer Methodology
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$0	\$0	\$0	\$0	\$11,910	\$11,910	
TOTAL EXPENDITURES		\$2,161,682	\$2,100,166	\$2,160,910	\$2,175,533	\$2,182,579	\$7,046	
OTHER FINANCING USES								
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$82,000	\$82,000	\$82,000	\$98,000	\$96,500	(\$1,500)	Transfer to Cafeteria Fund 13
Total Financing Uses:		\$82,000	\$82,000	\$82,000	\$98,000	\$96,500	(\$1,500)	
TOTAL EXPENDITURES & OTHER USES		\$2,243,682	\$2,182,166	\$2,242,910	\$2,273,533	\$2,279,079	\$5,546	
EXCESS OF REVENUES OVER EXPENSE		(\$39,430)	\$57,588	\$4,731	(\$16,501)	(\$16,984)	(\$483)	

Estimated Actuals

Estimated Actuals		UNRESTRICTED						Comments
		Adopted	Revision #1	1st Interim	2nd Interim	Est Actuals	Difference	
		Budget 20-21 6/30/2019 (A)	7/23/2020 (B)	Revision #2 12/10/2020 (C)	Revision #3 3/11/2021 (D)	Revision #4 6/17/2021 (E)		
COMPONENTS OF ENDING FUND BALANCE								
NON-SPENDABLE:								
	Revolving Cash	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	\$0	\$0	
ASSIGNED								
	Special Education	\$72,000	\$96,000	\$96,000	\$96,000	\$96,000	\$0	
	STRS/PERS	\$22,842	\$59,170	\$59,170	\$59,170	\$59,170	\$0	
	Lottery	\$12,754	\$12,754	\$0	\$20,615	\$20,615	\$0	
COMMITTED		\$0	\$8,262	\$59,483	\$23,319	\$17,397	(\$5,922)	
	County Remapping							
UNASSIGNED								
	Reserve for Economic Uncertainties 0.05	\$332,869	\$214,854	\$209,512	\$212,502	\$217,941	\$5,439	5% State Req. Reserve
	Board Reserve for Economic Uncer 0.03				\$131,603	\$131,603	(\$0)	3% Supplemental Board Designated Reserve
	Unassigned/Unappropriated	(\$0)	\$146,443	\$140,276	\$0	\$0	(\$0)	
TOTAL ENDING FUND BALANCE:		\$445,465	\$542,483	\$569,441	\$548,209	\$547,726	(\$483)	