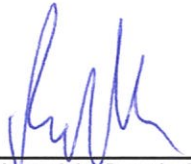



**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date

Mary C Burford

(724)785-5800

Extn :3003

Contact Person

Telephone

Extension

BurfordM@calsd.org

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : California Area SD	COUNTY : Washington	AUN : 101631503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )?

Yes      ☒  
No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$16354773
Ending Unassigned Fund Balance	\$544676
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.33%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes      ☒  
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/2/21
--------------------------------------------------------------------------------------------------------------------	----------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

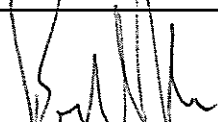
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> California Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631503
-----------------------------------------------------	-------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/21/2021
-------------------------------------------------------------------------------------------------------------------------------------	--------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district continues to work on balancing the budget for the 2021-2022 year.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	402,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$402,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,788,969	
7000 Revenue from State Sources	9,865,322	
8000 Revenue from Federal Sources	793,158	
9000 Other Financing Sources	50,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,497,449</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$16,899,449</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,523,998
6112 Interim Real Estate Taxes	1,000
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	18,500
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	747,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	223,000
6500 Earnings on Investments	500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,521
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	1,300
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,788,969</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,949,868
7112 Basic Education Funding-Social Security	263,916
7271 Special Education funds for School-Aged Pupils	682,269
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	95,549
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	407,152
7505 Ready to Learn Block Grant	173,671
7820 State Share of Retirement Contributions	1,453,277
7900 Revenue for Technology	104,620
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,865,322</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,024
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,402
8517 NCLB, Title IV - 21St Century Schools	11,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	571,624
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$793,158</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9330 Capital Projects Fund Transfers	50,000
<b>OTHER FINANCING SOURCES</b>	<b>\$50,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,497,449</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,523,998	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,163</u>	
Total Approx. Tax Revenue:	\$4,931,161	
Approx. Tax Levy for Tax Rate Calculation:	\$5,491,449	
	Washington	Total

2020-21 Data		
a. Assessed Value	\$420,657,958	\$420,657,958
b. Real Estate Mills	12.3865	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$362,808,014	\$362,808,014
d. Assessed Value	\$426,139,695	\$426,139,695
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,210,480	\$5,210,480
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,210,480	\$5,210,480
(f Total * g)		
i. Base Mills Subject to Index	12.3865	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.98000%	88.98000%
k. Tax Levy Needed	\$5,491,449	\$5,491,449
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	12.8865	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,491,449	\$5,491,449
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,084,286
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,523,998
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,523,998	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,163</u>	
Total Approx. Tax Revenue:	\$4,931,161	
Approx. Tax Levy for Tax Rate Calculation:	\$5,491,449	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.8943	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,494,773	\$5,494,773
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$17,508.00	
Number of Homestead/Farmstead Properties	1817	1817
Median Assessed Value of Homestead Properties		\$87,800

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,523,998	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,163</u>	
Total Approx. Tax Revenue:	\$4,931,161	
Approx. Tax Levy for Tax Rate Calculation:	\$5,491,449	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$407,152	Lowering RE Tax Rate	\$0	\$407,152
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11			\$11
Amount of Tax Relief from State/Local Sources				\$407,163

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Washington	426,139,695	12.8865	5,491,449				88.98000%		
<b>Totals:</b>	<b>426,139,695</b>		<b>5,491,449</b>	-	407,163	=	5,084,286	X	88.98000% = 4,523,998
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					18,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		18,500		18,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00		15,500		15,500
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		15,000		15,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>49,000</b>		<b>49,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		700,000		700,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		47,750		47,750
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>747,750</b>		<b>747,750</b>
<b>Total Act 511, Current Taxes</b>									<b>796,750</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>362,808,014</b>	<b>X</b>	<b>12</b>		<b>4,353,696</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Washington	12.3865	12.8865	4.04%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 101631503 California Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,568,978
1200 Special Programs - Elementary / Secondary	2,256,315
1300 Vocational Education	444,686
1400 Other Instructional Programs - Elementary / Secondary	27,000
1500 Nonpublic School Programs	2,000
<b>Total Instruction</b>	<b>\$9,298,979</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	473,881
2200 Support Services - Instructional Staff	197,581
2300 Support Services - Administration	1,059,411
2400 Support Services - Pupil Health	146,446
2500 Support Services - Business	281,550
2600 Operation and Maintenance of Plant Services	1,404,934
2700 Student Transportation Services	1,247,698
2800 Support Services - Central	596,156
<b>Total Support Services</b>	<b>\$5,407,657</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	309,939
<b>Total Operation of Non-Instructional Services</b>	<b>\$309,939</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	30,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,248,198
5200 Interfund Transfers - Out	60,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,308,198</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,354,773</b>

LEA : 101631503      California Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,360,667
200 Personnel Services - Employee Benefits	2,345,062
300 Purchased Professional and Technical Services	62,033
400 Purchased Property Services	26,749
500 Other Purchased Services	706,863
600 Supplies	53,167
700 Property	14,437
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,568,978</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	459,553
200 Personnel Services - Employee Benefits	338,587
300 Purchased Professional and Technical Services	904,300
500 Other Purchased Services	547,611
600 Supplies	5,664
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,256,315</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	79,339
200 Personnel Services - Employee Benefits	43,787
500 Other Purchased Services	318,560
600 Supplies	3,000
<b>Total Vocational Education</b>	<b>\$444,686</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	7,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,000
<b>Total Nonpublic School Programs</b>	<b>\$2,000</b>
<b>Total Instruction</b>	<b>\$9,298,979</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	193,412
200 Personnel Services - Employee Benefits	169,239
300 Purchased Professional and Technical Services	105,010
600 Supplies	6,220
<b>Total Support Services - Students</b>	<b>\$473,881</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	97,058
200 Personnel Services - Employee Benefits	84,226
300 Purchased Professional and Technical Services	13,098

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,199
600 Supplies	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$197,581</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	598,621
200 Personnel Services - Employee Benefits	321,248
300 Purchased Professional and Technical Services	96,890
400 Purchased Property Services	10,380
500 Other Purchased Services	12,408
600 Supplies	9,420
700 Property	800
800 Other Objects	9,644
<b>Total Support Services - Administration</b>	<b>\$1,059,411</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	89,640
200 Personnel Services - Employee Benefits	48,194
300 Purchased Professional and Technical Services	2,520
400 Purchased Property Services	700
500 Other Purchased Services	102
600 Supplies	1,790
800 Other Objects	3,500
<b>Total Support Services - Pupil Health</b>	<b>\$146,446</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	141,171
200 Personnel Services - Employee Benefits	83,798
300 Purchased Professional and Technical Services	5,150
400 Purchased Property Services	760
500 Other Purchased Services	12,370
600 Supplies	22,391
700 Property	2,400
800 Other Objects	13,510
<b>Total Support Services - Business</b>	<b>\$281,550</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	394,738
200 Personnel Services - Employee Benefits	352,377
300 Purchased Professional and Technical Services	68,160
400 Purchased Property Services	104,912
500 Other Purchased Services	74,218
600 Supplies	410,529
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,404,934</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,247,698
<b>Total Student Transportation Services</b>	<b>\$1,247,698</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	64,000
200 Personnel Services - Employee Benefits	37,196
300 Purchased Professional and Technical Services	84,622
400 Purchased Property Services	76,133
600 Supplies	235,910
700 Property	98,000
800 Other Objects	295
<b>Total Support Services - Central</b>	<b>\$596,156</b>
<b>Total Support Services</b>	<b>\$5,407,657</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	130,499
200 Personnel Services - Employee Benefits	55,580
300 Purchased Professional and Technical Services	39,050
400 Purchased Property Services	6,815
500 Other Purchased Services	51,538
600 Supplies	22,437
800 Other Objects	4,020
<b>Total Student Activities</b>	<b>\$309,939</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$309,939</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	30,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	245,774
900 Other Uses of Funds	1,002,424
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,248,198</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	60,000
<b>Total Interfund Transfers - Out</b>	<b>\$60,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,308,198</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,354,773</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	281,500	225,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	200,000	110,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	33,500	32,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$515,000</b>	<b>\$367,000</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 101631503      California Area SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$515,000	\$367,000

LEA : 101631503      California Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	9,181,285	8,345,155
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,016,347	850,296
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,197,632</b>	<b>\$9,195,451</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$10,197,632</b>	<b>\$9,195,451</b>	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$10,197,632	\$9,195,451



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	544,676
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$544,676
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$544,676