Our last bargaining session with the District was extraordinary. It's unfortunate that neither Superintendent Aguilar nor a representative of the school board was there to hear the discussion.

The discussion was extraordinary for four reasons.

## 1. Chief Business Office Rose Ramos confirmed that the District has not had a structural deficit.

Normally, when a cabinet-level administrator simply confirms facts that include official SCUSD filings with the state government, it would not be deemed extraordinary. But in the context of a multi-year disinformation campaign being waged by Superintendent Aguilar and Sacramento County Office of Education Dave Gordon, Chief Business Officer Ramos's confirmations were indeed extraordinary. Ms. Ramos confirmed that the District had operated with a surplus for nine out of the last ten years. The SCUSD unaudited actuals which provide further validation are attached in Appendix A.

We immediately expressed our appreciation for CBO Ramos's willingness to state openly what the numbers clearly demonstrate: to have a structural deficit, the District first has to have an actual deficit, which is a mathematical impossibility when SCUSD has had a surplus for 9 out of the last 10 years. That explains how the District's unrestricted reserve fund has grown to \$103.7 million, the highest in SCUSD history.

CBO Ramos then stated: "That the District has never claimed it had an actual structural deficit; but we have a projected structural deficit."

Ramos's statement about a "projected" deficit expressed another significant admission: the District budget projections have been wildly inaccurate, especially since Jorge Aguilar has been the superintendent. Last year (2020-21), for example, SCUSD "projected" a \$75 million deficit, only to end the year with a \$19 million surplus. Under Mr. Aguilar, SCUSD has repeatedly "projected" a structural deficit, when the District's actual performance shows it has a structural surplus.

The following table set forth the inaccuracy of SCUSD's budget projections for the years 2018-19 to the present, beginning with the budget rejected by SCOE in August 2018.

School Year	SCUSD Projected	SCUSD Actual	Difference
	Deficit	Surplus	
2018-19	-\$26,937,063.05	\$857,200.25	\$27,794,263.20
2019-20	-\$12,344,416.83	\$23,565,268.13	\$35,909,684.96
2020-21	-\$75,373,163.18	\$19,009,011.19	\$94,382,174.37

It is notable that since SCOE first rejected the SCUSD budget in August 2018, SCOE has had an appointed fiscal advisor overseeing the District's finances. Since then the District's projections have grown even more inaccurate.<sup>1</sup>

<sup>&</sup>lt;sup>1</sup> It should be noted that when the District failed to count five schools in its enrollment and budget projections in the spring of 2019, SCOE fiscal advisor was in place.

## 2. SCUSD Lead Negotiator Validates District's Ability to Afford SCTA's Proposals

Based on Ms. Ramos's statements, we asked Pam Manwiller, the District's lead negotiator, whether SCUSD was claiming an "inability to pay" for SCTA's proposals. Ms. Manwiller stated definitively: "The District is not claiming an inability to pay."

### According to labor law, that means the District is admitting that it can afford SCTA's proposal.

Ms. Manwiller's statement is significant.

According to state and federal labor law, if an Employer makes a claim of "inability to pay," it has the burden to provide the data and financial information to support its claim or it can be found to be bargaining in bad faith.<sup>2</sup> Ms. Manwiller's admission, therefore, appears to confirm that SCUSD's announcements regarding its financial status are more about its divisive public relations campaign against educators, while contradicting the narrative Mr. Aguilar and SCOE have been promoting for several years. The truth is that the District has operated with a surplus for 9 out of the last 10 years, has the largest reserve fund in its history, and has an additional \$313 million in federal and state COVID dollars.

## 3. SCUSD In-House Counsel Reveals That SCOE Has Been Advising SCUSD On Its Bargaining Strategy

Chief Business Officer Rose Ramos also revealed that she, Superintendent Aguilar and SCUSD inhouse counsel Raoul Bozio meet weekly with SCOE Superintendent Dave Gordon and other SCOE administrators to discuss the SCUSD finances, including our negotiations. Ms. Ramos also clarified that SCOE reviews and approves District bargaining proposals to SCTA, and reviews SCTA's proposals to SCUSD. Based on Ms. Ramos's representations, we believe that a representative from SCOE needs to be directly involved in our bargaining, in accordance with state labor law, since SCOE is making decisions about our contract.

Following up on Ms. Ramos's statements, we asked the District to provide documents related to those meetings with SCOE. The District provided Ms. Ramos's notes, with numerous entries redacted. In the past, the District has denied that SCOE has played a decision-making role in our negotiations with the District. But Ms. Ramos's description of the SCOE meetings challenged that claim.

When we asked Mr. Bozio about the redactions, he claimed that the items were redacted because they would reveal SCUSD's bargaining strategy. When asked directly whether the District was developing its bargaining strategy with Dave Gordon and SCOE, Mr. Bozio confirmed that, yes they were.

<sup>&</sup>lt;sup>2</sup> This obligation for an Employer to justify its claim was established by the United State Supreme Court in *Truit Mfg Co* (1956) which can be found here: https://caselaw.findlaw.com/us-supreme-court/351/149.html.

The District now is in a bind. If SCOE is a decision-maker in our bargaining, they need to have a representative at the bargaining table or the District is in violation of California labor law. If SCOE is not a decision-maker, then the District has no right to withhold the information. Either way, it's now obvious that Dave Gordon and SCOE have not been providing impartial financial oversight to the District. as Gordon and Aguilar have repeatedly claimed. We will be pursuing this matter in a number of different forums.

# 4. Chief Academic Officer Christine Baeta Confirms SCUSD Has a Major Staffing Crisis, District Can't Explain How Reducing Educators' Take-home Pay By \$10,000 Per Year Helps to Address the Crisis

Chief Academic Officer Christine Baeta contributed an additional perspective when she confirmed that the District had a major staffing crisis among certificated staff. The District still has over 600 students on the Independent Study waiting list, and approximately 200 certificated vacancies. Because of the vacancies, Ms. Baeta stated the District has withdrawn creating 40 new academic intervention teaching positions which would have provided critical services to our students because SCUSD simply can't hire enough staff. And while the vacancies have the District using 225 substitutes per day, SCUSD has been <u>unable to fill an additional 70 substitute positions per day</u>, leaving thousands of students stranded without a regular teacher leading their class.

After Ms. Baeta acknowledged the staffing crisis, the District's bargaining team was unable to explain why Superintendent Aguilar continues to demand a five-year wage freeze, in addition to his demand for a \$10,000 per year cut in the average take-home pay of teachers through increased health care costs.

And SCUSD representatives had no answer how this unprecedented demand for take-aways occurred in a District which claims "Equity, Access and Social Justice" as a core value and the Superintendent, already one of the highest paid in the state, will be receiving a 17.5% salary increase over the same five-year period.

### The District's Demand for a \$10,000 Per Year Cut in Take-Home Pay

We asked the District to provide information that would allow us to determine the impact of the SCUSD health plan take-aways on educators' take-home pay. The information provided by the <u>District</u> (Appendix B) shows that cuts are even more drastic than we initially estimated.

First, the District is demanding that every regular employee contribute 2% to the cost of retiree health insurance. The District ignores the fact that in our last contract, we deferred a 1.5% salary increase to offset these costs, in addition to the \$20 per month that staff have been paying for over a decade. Superintendent Aguilar is now demanding even more. The total savings to the District for this demand are \$4.2 million per year.

Second, in addition to the 2% contribution to retiree health insurance, the District is demanding even bigger contributions to health insurance. The monthly cost to employees, as provided by the

District, attached as Appendix B. The District calculates its savings on this demand at \$17.4 million per year.

Together, the District is demanding that SCTA members assume \$22.6 million in ongoing costs. The District is making similar demands on the classified staff represented by SEIU.

To make the District's demands more understandable we put together a few calculations to demonstrate the devastating impact the cuts would have. It is attached as Appendix C.

Appendix C shows the impact to educators and three different stages of their career: newly hired (Column A, Step 1), mid-career (Column C, Step 12) and the most experienced (Column E, Step 20). The calculations include the 2% retiree health contribution demand and shows the impact based on the educator's insurance coverage: Kaiser or HealthNet, single-plan, two-party plan, or family plan. A pdf of this the chart below can be found here (Appendix C).

Finally, we asked the District to explain how cutting take-home pay by \$10,000 per year helps it recruit and retain staff.

The District gave no reply.

To which we now turn to you, the public officials elected to lead the District. Over 8500 students per day are without a regular certificated teacher in the classroom. Every day.

How does demanding a \$10,000 reduction in the average teacher's take-home pay when the District has an unrestricted reserve fund of \$103.7 million (not including the \$313 million in federal and state COVID funds) help our students?

#### Appendix A

Today, the District's unrestricted reserve funds sits at \$103 million, the highest in SCUSD history. This does not include the \$313 million the District received in additional COVID funding from the state and federal government.

Since the Local Control Funding Formula was introduced in California in 2012-13, the SCUSD has ended nine out ten years with A SURPLUS.

Below is the end of the year performance of the District, according to the official reports SCUSD filed with the State of California. Each of these documents can be found on the District's website, under the section related to Budgets and Financial Reports. We have scanned the relevant page from each year's report, with the unrestricted fund surplus circled. The exception is 2017-18, the single year in the last ten that SCUSD actually ended the year with an unrestricted fund operating deficit.

In 2012-13 it was \$185 thousand surplus. Click here.

In 2013-14 it was \$17 million surplus. Click here.

In 2014-15 it was \$9.9 million surplus. Click here.

In 2015-16 it was \$28 million surplus. Click here.

In 2016-17 it was \$4.7 million surplus. Click here.

In 2017-18, the District actually had a deficit, but only because Superintendent Aguilar cashed out \$6 million in vacation pay for top administrators, added administrator positions that were unbudgeted, and other unbudgeted expenses. The relevant page can be found here.

In 2018-19, when Superintendent Aguilar claimed the District was months away from fiscal insolvency the District ran a surplus of \$857 thousand. Click here.

In 2019-20, again another surplus, this time, \$23.5 million. Click here.

In 2020-21, the surplus was \$19.0 million. Click here.

[The relevant pages can be found below.]

Having a surplus in nine of the last ten years, with a net increase of \$83.3 million to the SCUSD unrestricted reserve fund (an average of \$8.33 million per year) contradicts the claim that SCUSD has a "structural deficit." To have a structural deficit, an entity must have an ongoing, recurrent deficit. SCUSD has not.

In fact, SCUSD has a structural surplus.

			201	2-13 Unaudited Act	uals		2013-14 Hudget		
Doscription	Resource Codes	Object Codes	Unrestricted (A)	Rostricted [6]	Total Fund col, A + B (C)	Unreabilitated (D)	Rostricted (E)	fotal Fund col. 0 + E (P)	% OIN Column CAF
e. Net increase (decrease) in fund Balance (C + D4)			184,789,70	(1,888,940,10	(1,704,150.34	(1 882,791,49	(400,005.15)	(2,282,798 64)	34.0
FUND BALANCE, RESERVES						1			
1) Bogündeg Fund Balanco a) As of July 1 - Unaudhed		9791	12,677,660.30	6,535,834.84	21,113,495.14	12,762,450.08	6,645,884,74	19,409,344.80	-0.1
b) Avdit Adjustments		9783	0.00	0.00	0.00	0.00	0,00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			12,577,660,30	8,535,634,84	21,113,485.14	12,762,450.08	6,646,894,74	19 409 344 50	-8.1
d) Other Resistements		9795	0.00	0.00	0,00	0.00	0.00	000	0.0
e) Adjusted Beginning Balanco (F1c + F1d)			12,577,660.30	8,535,634,84	21,113,485.14	12,782,450.08	8,848,884,74	19,409,344,80	-8.1
2) Ending Balanco, Jure 30 (E + F1s)			12 782 450.08	6.648.894.74	19,409,344.60	10,879,658.57	6 248 889 58	17,128,549,18	-11.8
Companents of Ending Fund Balance a) Nonspendable Bovering Cash		9711	225,000.00		225,000,00	225,000.00	50 00°	225,000.00	o.c
Storas	40.00	0712	129,178,05	0.00	129,179,95	320,000.00	0.00	320,000.00	147.7
Propaid Expenditures		9713	51,400,64	4.285.00	55,085,64	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	600年10月1日	8 842 60B.74	6,642,609,74	0.00	0,248,689.59	6,248,889.59	-0.0
c) Committed Stabilization Arrangoments		9750	0.00	0.00	0.00	0.00	0.00	0.00	ag
Other Commitments		9780	0.00	3 10 00	0,00	0.00	10.00	0.00	0.0
d) Assigned									
Other Assignments		9780	4,348,418.47	10.00	4,349,415,47	2,327,204.57	14441120 1000	2,327,204.57	49.5
Donations - School Siles Regional Occupational Prog	0000	9780 9780	789,004.08 (S		138,109.59				
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Lattery - Career and Tach	1100	9780			202,818.74		实现GDDDDDDDDD		Sec. 51
Constions - School Sites	0000	9780	12					789,004.06	70,72
Pos Brought Forward/Carryover	0000	9780		2052765766		1,245,381,77	100	1,245,381.77	
Lottery - Career and Tech  e) Unessigned/unappropriated	1100	9780				C74, 019,77	131	MATERIAL PROPERTY.	
Reserve for Economic Uncortainties		9789	8,007,454.00	0.00	8,007,454.00	8,007,454,00	0.00	8,007,454,00	0.0
IncomA bulangoropanAbungkeenU		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0

				xponditives by Object 2013-14 Unaudited A			2014-15 Rudge		Т
Doscription	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	bolalyleonU	Rostricled	Total Fund col. 0 + E	% Di
E. NET INCREASE (DECREASE) IN FUND	transmitted address	20001	/	(B)	(c)	(0)	-(€)	TE	CB
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f. Fund Balance, reserves									
1) Baginning Fund Balanco				İ	1		1	-	
a) As of July 1 - Unoudsed		9791	12,782,450 0		1	0 30,427,751.0	11,056,889,2	7 41,484,440,32	113
b) Audit Aufdstmants		8793	0.0						. 0
c) As of July 1 - Audited (Fig. Ff1b)			12,762,450.0	0,646,894.7	4 19,409,344,8	0 30,427,751,0	11,008,689.2	7 41,494,440.32	113
d) Olher Rostetemonts		9705	0.0	0.0	0.0	0.00	0.0	0.00	0
a) Adjusted Boginning Balance (Ftc + Ftd)			12,782,450.0	8,848,894.7	4 19,409,344.8	0 30,427,761.0	11,088,089.2	7 41,494,440.32	113
2) Ending Balanca, June 30 (E + F1a)			30,427,751,0	11,066,669 2	41,494,440.3	2 32,783,025 0	2,858,798.2	7 35,419,021,32	-14
Components of Ending Fund Dalanca a) Nonspandable				40 (40) 40 (40)	3.1			3	
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Steras		0712	127,301,31	0,00	127,301,31	320,000.00	0.00	320,000.00	151.
Propaid Expanditures		9713	23,811.86	7,517.00	31,328.66	0.00	0.00	0.00	-100.
All Olhars		9719	0.00	0.00	1000		0.00	0,00	O.
b) Rasincind		0740	A.2% Citio 00	11,059,172.27	11,059,172 27	0.00	2,656,798.27	2,856,798,27	-78
o) Cernmitted				S. 100 S.			Santo de la		
Stabilization Arrangements		9750	0.00		0.00	0.00		0.00	0
Other Commissions		9700	0.00	0.00	0.00	0.00	0,00	0.00	0
d) Assigned				18 3 W 17			1900		
Other Assignments		9780	12,174,843.08	0.00	12,174,843.08	14,341,230.05	0,00	14,341,230,05	17.
Donattona - School Sites	0000	9760	902,466.16	THURST NEW YORK	902,406.15		ed substants.	I	174
Rugional Occupational Program	0000	8780	329,506,66	1 5 3 W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	329,686,66				10.10
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K-3 Class Size Reduction for FY15-10	0000	9780	3,500,000,00		3,500,000.00				1.
Lollary - Caroor and Tech	1100	6780	135,508.44		135,508,44				
Considers - Schools Sites	0090	.0760				902,466.16	100000000000000000000000000000000000000	902,466,15	
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K-3 Class Size Reduction FY 15-18	0000	9780				\$00,000.00	170	3,500,000 00	100
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Lottery - Crusor and Tach	1100	9780		Annual Control of the		3,260,554 97	333	41,340.44	
o) Dubasiguesynumbhrobinotes	1 100	9/80		000		41,340.44	Salt Property	11,310.00	100000
Reserve for Economic Uncontinues		9789	13,076,133,00	0.00	13,976,133.00	13,976,133.00	0 00	13,976,133,00	D.C
Unassigned/Unappropriated Amount		0790	3,800,082,00	0.00	3,900,602.00	3,900,602.00	0.00	3 000 662 00	0.0

			20	14-15 Unaudited A			2015-18 Budget		
eactiplion	Resource Codes	Object	Unrostricted (A)	Restricted (B)	Total Fund cal. A + B (C)	Unrestricted (D)	Rostricted (E)	Total Fund col. D + E (F)	% DIN Columi C & F
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,899,072,00	(8,609,164.8			/3,942,302,00		-186 1
fund Balance, reserves								1	
1) Baginning Fund Balance a) As of July 1 - Unaudited		9791	30,427,751.05	11,066,689.2	7 41,484,440.3	Z 40,328,773.05	4,457,524,38	44,784,297,43	7.9
b) Audit Adjustments		9793	0.00	0.0	0.0	0.00	0.00	0.00	0.0
c) As of July 1 - Audited (F(a + F1b)			30,427,751,05	11,066,689.2	41,494,440,3	2 40,326,773.05	4,457,524 38	44 784 297 43	7.5
d) Other Restatements		9795	0.00	0.0	0.0	0.00	0,00	0.00	0.0
o) Adjusted Beginning Balance (F1c + F1d)			30,427,751.05	11,008,689,2		1	4,457,524.38	44,784,297.43	7.9
2) Ending Balance, June 30 (E + F1e)			40,328,773,05	4,457 524,34	C. C	The state of the s	S15,122.38	41,950,224.43	-6.3
Components of Ending Fund Balanco a) Nonspandable									
Revolving Cash		9711	225,000,00	0.00	225,000.0	225,000.00	00.0	225,000,00	0.0
Stores		9712	126,019.10	0.00	128,019.10	320,000.00	0.00	320,000.00	153.9
Propald Expanditures		9713	37,054.00	1,495.00	38,549.00	0.00	0.00	0,00	-100.0
All Others		9719	0.00	0.00	9,01	0.00	0.00	0.00	0.0
b) Restricted		9740	0.00	4,456,029.38	1		1,072,506.33	1,072,508,33	-75,9
c) Committed Siabilization Arrangements		9750	0.00	0,00			0.00	0.00	0.0
Olher Commitments		9760	0.00	0,00			0.00	0.00	0,0
d) Assigned								200	V.U
Olher Assignments		9780	27,175,568.95	0.00	27,175,586.95	20,128,897.05	0.00	20,128,897.95	-25,99
Future Costs Retirement/Prop 30	0000	9780	8,555,881.07		8,556,881.07	100,100,021,00	0.00	10,110,057,53	-20,0
District Mide Technology Upgrades	0000	9780	2,000,000.00		2,000,000.00				
Buy Down 3 Days of Vecation Liab. Additional 7.0 Counselors	0000	9780 9780	570,000,00		570,000.00	ļ			
Math Intervention Support	0000	9780	809,900.00 243,000.00		809.900.00				
Dedicated Towards OPE8	0000	9780	2,000,000,00		243,000.00				
Increase Fund Balance	0000	9780	6,000,000,00		8,000,000.00	-			
Danations - School Sites	0000	9780	940,779.97		940,779 97				
Lost Booke - School Sites	0000	9780	23,842.81		23,842.81				
Regional Occupational Program	0000	9780	658,821.09		658,621.09				
CA English Languago DT - CELDT	0000	9780	59.054.97		59.054.97				
ARE for Testing	0000	9780	20,992.28		20,992.28				
K-3 Class Size Reduction FY 15-16	0000	9780	1,600,000.00		1,500,000 00				
POs Brought Forward/Corryover	0000	9780	1.282.625.76		1,282,625.76				
Common Core Collaborative Learning	0000	9780	2,409,869.00		2,409,869.00				
Donations - School Sites	0000	9780				940,779.97		40.779.97	
Lost Books - School Sites	0000	9780		The second second		23,842.81	1	3.842.81	
Regional Occupational Program	0000	9780				658,621.09	6	58.821.09	
CA English Language DT - CELDT	0000	9780				59.054.97		9.054.97	
ARE for Testing	0000	9780				20,992 28		0,992.28	
POs Brought Forward/Carryover	0000	9780				1,282,625.76		202.625.76	
Future Costs Retirement/Prop 30	0000	9760				8,656,881.07		.556.881.07	
Additional 7.0 Counselors Math Intervention Support	0000	9760				909,900.00		09,900,00	
Dedicated Towards OPEB	0000	9780				243,000.00		43,000.00	
Increase Fund Balance	0000	9780				2,000,000.00		.000.000.00	
District Wide Technology Upgrades	0000	9780 9780				2,000.000.00		,000,000.00	
Buy Down 3 Days of Vacation Liability	0000	9780				2,063,000,00 570,000,00		963,000,00	
) Unoseigned/unappropriated	4444	3100				370,000,00		70.000.00	
Reserve for Economia Uncertaintles		9789	12,763,133.00	0,00	12,763,133,00	18,783,133,00	0.00	40 700 400 45	
The state of the s		4140	10,100,100,00				0.00	18,783,133.00	47.0%

			2015	5-16 Unaudited A	Cluais		2016-17 Budgo		
loneripilon	Resource Cudes	Object		Restricted (D)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E (F)	% Olf Column Ca F
. NEY INCREASE (DECREASE) IN FUND DALANCE (C + D4)			20,042,465.84	2 692 570.6			(2,609,074,		
FUND BALANCE, RESERVES					10,300,000	100,307.00	12,009,074,	14.314,122.32	+108.0
1) Beginning Fund Balanco a) As of July 1 - Unaudited		9791	40.326,773.05	4,457,524 3	44,784,297	43 68.369,238.89	7.350.094.9	75,719,333.67	69.11
b) Audit Adjustments		9783	9.00	0.0			0.0		0.01
c) As of July 1 - Audited (F1a + F1b)			40.326,773.05	4,457,524.3				57	
d) Other Restatements		9795	0.00	0.0		-	7,350,094.9		69,15
e) Adjusted Seginning Salance (F1c + F1d)		0,20	40,328,773.05					1	0.03
2) Ending Balance, June 30 (E + F1e)			68,369,238.89	4,457,524,3 7,350,094,9			7,350,094.9	Water Street	69,17
			09,009,680.03	1,130,094,8	8 75,719,333.6	68,502,190.57	4,741,020.9	73,243,211,55	-3,35
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	225,000.00	0.00	225,000,0	0 225.000.00	22	220 200 00	240
Sloros		9712	132 218 38	0.00			0.0	1	0.0%
Prepaid Expenditures		9713	37,239,00	0.00		THE STATE OF THE S	0.0	1	142.0%
All Others		9719	7.00	1961 7 3 3 0023 0200 0000 02			0.0		-100.0%
b) Restricted			0.00	0.00			0.00	The State of the S	0.0%
		9740	0.00	7,350,094 98	7,350,094.9	00.0	4,741,020.9	4,741,020,88	-35.59
o) Commilled Slabilization Arrangements		9750	0.00	0.00	0,0	0.00		0.00	
Other Commitments		9760	0.00	0.00	1		0.00		0.0%
d) Assigned		3705	0.00	0.00	0.0	0.00	0.00	0,00	0,0%
Other Assignmente		9700						1	
Fulure Costs incl. Retirement	0000	9780 9780	49,211,850,61 10,576,000,00	0,00	49,211,650.5 10,576,000.00	47,844 057.57	0.00	47,944,057.57	-2.6%
District Wide Technology Upgrades	0000	9780	4.000,000,00		4.000.000.00		***************************************		
Buy Down Vacation Liability	0000	9760	2,140,000.00		3.140.000.00				
Other Post Employment Liability	0000	9780	3.000.000.00		3,000,000,00	<del> </del>			
Floot Replacement	0000	9780	250,000.00		250,000.00	-			
Cover Deficit Spending in Future Years	0000	9780	21.671,812.85		21,671,812.85	·			
Increase Fund Balance	0000	9780	1.250,000.00		1,250,000.00	<del> </del>			
Donations/Last Backs - School Sites	0000	9780	998,043 81		995.043.81				
Regional Occupational Program	0000	9780	439,331,58		439,331.56				
CA English Language DT - CELDT	0000	9780	100,182,37		100.182.17				
POs Brought Forward/Carryover	0000	9760	1,855,247.63	Annual motoric set	1,868,247.63				
Supplemental & Concentration	0000	9780	1.922.032.29		1,922.032.29				
Future Costs Incl. Retirement	0000	9780	(24)			10,576,000.00		10.576.000.00	
District Wide Technology Upgrades	0000	9780				4.000,000.00		1,000,000,00	
Buy Down Vacation Liability	0000	9780				3 140,000.00		3.140.000.00	
Other Post Employment Liability	0000	9780				3.000,000.00		1,000,000.00	
Fleet Replacement	0000	9780				250,000 00		250,000.00	
Cover Deficit Spending in Future Years	0000	9780				21,654,219,91		21,654,219.91	
Donalions/Lost Books - School Sites	0000	9780				996,043.81		296,047.81	
Regional Occupational Program	0000	9780				439,331,56		439,331.56	
CA English Language DT - CELDT	0000	9780				100.182.37		100,182.37	
POs Brought Forward/Carryover	0000	9760				1.866,247.63		1,858 247.63	
Supplemental & Concentration	0000	9780				1,022,032.29		1,922.032.29	
o) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	18,763,133.00	0.00	18,763,133.00	20,013,133.00	0.00	20,013,133,00	0.75
Unassigned/Unappropriated Amount		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			10	16-17 Unaudited A			2017-18 Budgat		
oscription	Rosource Codes	Object	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col, D + E (F)	% Diff Column
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,770,279,06	977,194,1		i			
Fund Balance, reserves					1		19189711751	17.4.4.7.7.7.4.4.7.3	
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	68.369,238.69	7,350,094.8	8 75,719,333.6	73,139,517.95	8,327,289.1	61,468,807.08	7.6
b) Audii Adjustments		9793	0.00	0.0			1 00		0.0
c) As of July 1 - Audited (F1a + F1b)			68,369,238 69	7,350,094.9					
d) Other Resistements		9795	0.00	0.0				1	7.6
e) Adjusted Beginning Balance (F1c + F1d)		3700			1				0.0
2) Ending Balance, June 30 (E + F1e)			68,369,238.89	7,350,094.9	1		8,327,289.1	81,466,807.08	7.6
2) Enoug Datalice, Julie 30 (E + F18)			73,139,517.95	8,327,289,1	81.466,807.0	8 58,446,097.17	4,788,183.3	61,212,280.55	-74.9
Components of Ending Fund Balance a) Nonspendable Revolving Cesh		9711	225,800.00	0.00	225,000.0	275.000.00	0.0	225,000.00	0.0
Stores		9712	128,653.89	0.00	126,653.8	320,000,00	0.00		152.7
Propaid Expanditures		9713	16,838,00	0.00			0.00	The state of the s	-100.0
All Others		9719	0.00	0.00			0.00	T	
b) Restricted		9740	0.00	8,327,289.13					0.0
Committed     Sublikation Arrangements		9750	0.00	0.00			4,768,183 30		42,81
Other Commitments		9760	100000						0,0
d) Assigned		9100	0,00	0.00	0.00	0,00	0.00	0.00	0.0
Other Assignments		0700	5					1	
Selliemeni of Negotiations for 2018-17	0000	9780 9780	52,758,095.06 2,908,463.00	0.00	\$2,758,095.08 2,905,463.00	35,887,964,17	0.00	35,887,964,17	-32.01
Vacation Liability - Negotisted Amount	0000	9780	2,121,850.00		2,121,860.00				
Textbook Adoption	0000	9780	5,000,000.00		8.000,000.00				
Other Post Employment Liability Fleet Replacement	0000	9780	3.000.000.00		3.000,000,00				
Districtwide Technology Upgrades	0000	9780	927, 131,00		927, 131.00				
Cover Deficit Spending in Future Years	0000 0000	9780 9780	5.000,000.00		5,000.000.00				
Equity/Accose/Social Justice Initiatives	0000	9780	23,372,041.06 5,000,000.00		23.372,041.05				
POs Brought Forward	0000	9760	2.377,354.00		5 000,000.00 2,377,354.00				
Supplemental/Concentration Carryover	0000	9780	477,618.00		477,818.00				
Donations at School Sites	0000	9780	1,131,702.00		1,131,702.00				
Regional Occupational Program	0000	9780	343.544.00		343,544.00				
CA English Lenguage DT - CELOT	0000	9780	100,182.00		100,182.00				
Settlement of Negotletions for 2016-17	0000	9760				2.906.463.00		2,906,483.00	
Vacation Liability - Negotiated Amount	0000	9780				2,121,860.00		2,121,860,00	
Toxibook Adaption	0000	9780				8.000,000.00		8,000,000.00	
Other Post Employment Benefits tlability	0000	9780				3.000.000.00		3,000,000,00	
Fleet Replacement	0000	9780				927, 131.00		927,131.00	
Districtwide Technology Upgrades	0000	9760				5,000,000.00	-18.000	5,000,000.00	
Cover Deficit Spending in Future Years	0000	9780				6,501,910.17		6,501,910.17	
Equity/Access/Social Justice Initiatives	0000	9780				5,000,000.00		5,000,000.00	
POs Brought Forward	0000	9780				2,377,354 00		2,377,354.00	
Supplemental/Concontration Carryover	0000	9780				477,818.00		477.818.00	
Donations at School Sites	0000	9760				1,131,702.00		1,131,702.00	
Regional Occupational Program	0000	9780				343,544.00		343,544,00	
CA English Languago OT - CELOT	0000	9780				100.182.00		100,182.00	
beisngorqqanu/bengitesnU (c									
Reserve for Economic Uncertainties		9709	20,013,133,00	0.00	20,013,133.00	20,013,133.00	0.00	20,013,133.00	0.0%
Ugassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			201	7-18 Unsudited Ac	tuals		2016-19 Budget		
Oescripilon	Resource Codes	Object Cadas	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Resideted (E)	Total Fund cal. O + E (F)	% Olf Celum Car
e, NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)			(12,662 883 41)	1,898 927 6	1 (10,966 055 8)	(26,937,083.05)	(1,600,000 0	o)! <i>(18,5</i> 37,063 05)	160
F. FUND BALANCE, RESERVES								i	
1) Beginning Fund Balance a) As of July 1 - Unaudiled		9791	73,139,517.05	5,327,289 13	81,466,607.0	60 270,634 51	10,224,118 74	70,500,75.1 20	-13 5
b) Audil Adjustments		9793	0 00	0.00	0.00	0.00	9.00		
c) As of July 1 - Audited (F1a + F1b)			73,139,517.95	0,327,289.13	1		10.224 110 74		-135
d) Other Restatements		9795	900	0 00		0.00	0.00	1	00
o) Adjusted Boginning Balance (F1c + F1d)			73,139,517.95	0,327,269,13			10,224,116.74		-135
2) Ending Balance, June 30 (E + F1s)			60,276,634 84	10,224,116.74			0,624,11074		405
Components of Ending Fund Batanco a) Nonspondable Revelving Cash		9711						225 220 02	
Stores		9712	223,000 00	0.00			0 00	g commence	_00
Propaid floms			108,722.00	0,00			0.90	****	_194.3
·		97 (3	12,729 59	0 00	1	. 0,00	0.00		-1020
All Others		9719	0.00	. 000	1	0.00	000		0.0
b) Restricted		9740	0 40	10,224,116 74	10,324,116.74	0.00	8,624,116 74	8,024,118 74	-156
c) Commilled Stabilization Arrangements		9750	0 00	0.00	0.00	9 60	0.00	0.00	0.01
Olher Commitments		0760	0 00	0,00	0.00	000	0.00		00
bangiceA (b			7.3%	5,42	1		- • •		
Other Assignments Textbook Adoption Cover Deficit Spending in Future Years	0000 0000 0000		39,317,049.86 6,000,000.00 31,788,012.56	0.00	39,917 040 86 6,000,000 00 33,788,012 56	21,603 263 49	a 00	21,603 <u>,263</u> 4 <u>8</u>	+45 <b>9</b> 1
Lollary	1100	9760	129,027,20		129,037.30				
Textbook Adaption Cover Deficil Spanding in Future Years Lattery	0000 0000 1 100	9780 9780 9780				5,000,000 CO 15,174,725,19 129,037 30		6,000,007,00 15,474,228,19 128,017,13	
o) Unassignad/Uneppropriated									
Roservo for Economic Uncertainties		9769	20,013 133 60	0.00	20.013.132.00	<u>11,19</u> 1,390,90	0.00	11.191,300 00	-45 15
Unassigned/Unappropriated Amount		9790	o co l	0.00	0.00	0.00	000	0 00	009

Passerition				201	0-19 Unaudited A	ctriule		2019-20 Budget		T
I.RET INGRASE (DECREAS)   1	**************************************	Rosourco Godas				col, A + B			cal. D + E	% Diff Column
### SEPALANCE, RESERVES  1] Baghming Fund Balance a] As of July 1 - Linsusided b] August Adjustmenta  9793  9,00				857,200.25	(1.028,606.2	(171,405.5	(12.344.416.83)	0.0	0 12 344 416 83	
a) As of July 1 - Unaudiled 9791 60 278 834 54 10 224 116.74 70 500,751 28 81,133,834.79 9,155,510,53 70,329,453 2 0.2	FUND BALANCE, RESERVES					1			1	7101.9
b) July 1 - Auditical (F1 a F1b) c) As of July 1 - Auditical (F1 a F1b) d) Other Residements a) Adjusted Beginning Stalance (F1 c F1d) b) Auditical (F1 a F1b) c) Adjusted Beginning Stalance (F1 c F1d) c) Components of Ending Fluid Stalance a) Adjusted Beginning Stalance (F1 c F1d) c) Components of Ending Fund Stalance Revolving Cash Revolving Cash Revolving Cash Stores c) P11 c) 104,845,11 c) 10,00 c) 10,			9791	60.278,634.54	10,224,116,7	4 70.500.751.2	8 81 133 834 79	9 195 510 6	70 329 745 32	0.25
60 278 834 54 10 224,118.74 70 500,751.28 81,133,834.79 9,195,510.83 70 329,345.32 4.02 d) Other Resistantements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) Audit Adjustments		9793	0.00	0.0				10	7
Other Resistements	c) As of July 1 - Audited (F1a + F1b)			60 278 834 54						\$3.50
a) Adjusted Beginning Galance (Fic + Fid)  50,279,654 54 10,224,116,74 70,500,751,28 61,133,834,79 9,185,510,53 70,329,345,32 0.0  Components of Ending Fund Galance a) Nonsperidate Revoking Cash 9711 225,000,00 0.00 225,000,00 225,000,00 225,000,00 0.00 225,000,00 0.00 225,000,00 0.00 225,000,00 0.00 0.00 0.00 0.00 0.00 0.00 0	d) Other Resistements		9795				3,10,000,000		:	To the second
2) Ending Balanca, June 30 (E + File)  51,133,834.79	e) Adjusted Beginning Salance (F1c + F1d)		0.00							
Components of Ending Fund Balance   9711   225,000.00   0.00   225,000.00   225,0						1				-0.2%
a) Norspendable Revolving Cash 9711 225,000,00 0.00 225,000,00 225,000,00 0.00 225,000,00 0.00 0.00 0.00 0.00 0.00 0.00 0				61,133,834,79	9.185.510.5	70,329,345,3	2 48,789,417.96	9,195,510.5	57,984,928,49	-17.6%
Stores	a) Nonspendable		0744	725 000 00						
Prepaid Items 9713 19,398,00 0.00 19,308,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-				-		-			0.0%
All Others 0719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							320,000 00	0.60	320,000.00	205.251
b) Restricted 9740 0.00 9.185.510.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00	·				0.00	19,308.00	0.00	0.00	0.00	-100,050
c) Committed Stabilization Arrangements Stabiliz				0,00	0.00	0.00	0,00	0,00	0.00	0,0%
Stabilization Atrangementa   9750   0.00	,		9740	0,00	9,195,510,53	9,195,510.53	0.00	9,195.510.53	9,195,510,53	0.050
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	Other Commitments		9760	0.00	0.00	1				
Computer Blade Server   D000   9780   250,000.00   250,	d) Assigned					1		0.00	0.00	0.013
Computer Replacement Program   O000   9780   475,000.00   475,000.00   602,910.00		0000			0.00		8,115,502,78	0.00	8,115,502.78	-23.0%
Lost Books 0000 9780 57,733.00 57,73		0000								
Sites Saturday Attendance Incentive 0000 9780 372,056,00 332,056,00 332,056,00 9780 Collect Toxibook Adoption 0000 9780 115,502.78 1100 0780 115,502.78 1100 0780 Collect Toxibook Adoption 0000 9780 1100 0780 Collect Toxibook Adoption 0000 9780 Collect Toxibook Adoption 0000 9780 Collect Toxibook Adoption 0000 9780 Collect Toxibook Adoption 1100 9780 1100 9780 115,502.78 115,502.78 115,502.78 115,502.78 Collect Toxibook Adoption 0000 9780 Collect Toxibook Ado						802.910.00	Section Community			
Science Toxibook Adoption 0000 9780 6,002,000.00 8,002,000.00 115,502.78 115,				Name and Address of the Owner o						
Lottery 1100 9780 115,502.78 115,502.78 115,502.78 15,502.78 115,5										
Science Textbook Adoption 0000 9780 0000 0000 000 000 000 000 000 000 00		-		the same of the sa						
Science Textbook Adoption 0000 9780	County			115,502.78		115,502.78				
Lollery 1100 9780 115,592.78 115,592.78 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 52,751,481.90 0.00 52,751,481.90 42,128,915.18 0.00 42,128,915.18 -20.1%	Science Textbook Adoption	_							Table Co. Charge of Milks	
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties 8788 52,751,481.90 0.00 52,751,481.90 42,128,915.18 0.00 42,128,915.18 -20.1%										
22,15,133 30 32,751,361.90 42,128,915.18 UID 42,128,915.18 -20,1%		1100	5700				115,502.78		115,502.78	
(Investigated International Action 2015) 42, 120, 313, 18 - 22, 173			8789	52.751.481.90	0.00	E2 754 404 80	42 120 015 40		40.400.045.5	
Units signed Units signed Amount 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unassigned/Unappropriated Amount		9750	0.00	0.00					-20.1%

			2019	-20 Unsudited Act	luals		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C& F
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,585,268,13	(848,002,64	22,719,285.49	(39,526,032,36)	4,549 81	(39 521 482 54)	-274.01
F. FUND BALANCE, RESERVES							10.000		1,14,07
Beginning Fund Balance     As of July 1 - Unaudited		9791	61, 133,834,79	9,195,510.53	70,329,345,32	84,699,102 92	8,349,507,88	93,048,610,81	32,3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510 53	70,329,345.32	84 699 102 92	8,349,507,89	93,048,810.81	32.3%
d) Other Resistaments		9795	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345,32	84,699,102,92	8,349,507,89	93,048,610.81	32,3%
2) Ending Belance, June 30 (E + F1e)			84,699,102,92	8,349,507,89	¥ 93,048,810.81	45,173,070,57	8,354,057.70	53,527,128,27	-42.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	225,000,00	0,00	225 000 00	225 000 00	0.00	225,000.00	0.0%
Stores		9712	104,538,53	0,00	104,536,53	0.00	0,00	0.00	-100,0%
Prepaid liems		9713	0,00	0,00	0,00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0,00	0,00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,566,428.77	8,586,428.77	0.00	8,586,428.77	8,586,428.77	0.0%
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	40,000.00	0,00	40,000.00	40,000,00	0.00	40,000,00	0.0%
Home/Hospital Program at Capitel City Home/Hospital Program at Capital City	0000	9780 9780	40,000.00		40,000,00	40.000.00		40,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0,00	10,624,586.00	12 614 080 00	0.00	12,614,050,00	18.7%
Unassigned/Unappropriated Amount		9790	73,704,080.39	(236,920.88)	73,468,059.51	32,294,010.57	(232,371.07)	32,061,639.50	-56.4%

\* \$93,048,610 Reserve Fund

			2020	)-21 Unaudited Act	aleut		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,009,011.19	13,849,095,46	32 858 108 85	(6,694,864,02)	(21.962.484.65	(28 657 348 67)	-187 29
F, FUND BALANCE, RESERVES				/			<b>*</b>	1	
Beginning Fund Balance     As of July 1 - Unaudiled		9791	84,699,102 92	8,349,507 89	93 048 610 81	103,708 114 11	22,198,603 35	125,906,717 46	35 31
b) Audit Adjustments		9793	0 00	0.00	0 00	0.00	0.00	0.00	0.04
c) As of July 1 - Audiled (F1a + F1b)			84.699,102.92	8,349,507 89	93.048,610.81	103,708,114.11	22,198,603 35		35.33
d) Other Restalements		9795	0 00	0,00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			84.699,102.92	8,349,507.89	93,048,610.81	103,708,114.11	22,198,603.35	125,906,717.46	35.39
2) Ending Balance, June 30 (E + F1e)			103,708,114,11	22,198,603,35	125 906,717 46	97,013,250.09	236,118.70	97 249.368 79	-22.89
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	225,000.00	0.00	225,000 00	0.00	0,00	0.00	-100.0%
Stores		9712	104,480,38	0.00	104,480.38	0.00	0.00	0.00	-100.09
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00		0.09
All Others		9719	0.00	0 00	0 00	0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	22,198,603.35	22.198,603.35	0.00	11,135,727 50	11,135,727 50	-49.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	-5,000	0.00	0.00	0.00	0.09
d) Assigned				4,00		0.00	0,00		19555
Other Assignments 2021-22 LCAP Supplemental/Concentrat	0000	9780 9780	57 976,955.18 4,934.619.00	0.00	57.976.955.18 4.934,619.00	51 282,091 18	0 00	51 282,091 18	-11.59
2021-22 Projected Deficit	0000	9780	8,694 864 00		6,694,864.00				
2022-23 Projected Deficit	0000	9780	18,217,212.00		18,217,212.00				
2023-24 Projected Deficit	0000	9780	24.925.753.00		24,926,753 00				
MAA Carryover	0000	9780	837.733.21		837,733 21				
School Site Supp/Concentration Carryov	0000	9780	1.400.000.00		1.400.000.00				
Donations/Lost Textbooks Carryover	0000	9780	965 773.97		965,773,97				
2022-23 Projected Deficit	0000	9780				18.217,212.00		18 217,212 00	
2023-24 Projected Deficit	0000	9780	-			24.926,753.00		24.926.753.00	
2021-22 LCAP Supplemental/Concentral	0000	9780				4.934.619.00		4 934,619 00	
MAA Cerryover	0000	9780				837,733.21		837,733 21	
School Site Supp/Concentration Carryov	0000	9780				1.400 000 00		1 400,000 00	
Donations/Lost Textbooks Carryover  e) Unassigned/Unappropriated	0000	9780	1.			965, 773 97		965,773 97	
Reserve for Economic Uncertainties		9789	11,997,495,00	6.00	44 007 455 55	44 707 000 00	222		
				0.00	11,907,405 00	11,727,858.00	0.00	11 727 858 00	-1.5%
Unassigned/Unappropriated Amount		9790	33,494,273 55	0.00	33,494,273 55	34,003,300 91	(10,899.608.80)	23,103,692.11	-31.09

Certificated - BASED ON JULY 1, 2021 Rate

100% EE All Plans - 75% 2Party & Family Based upon KAISER PLAN \*75% based on total 2 Party/Family Premium

			I	District Cost	Employee	Employee		Employee	Employee
Health Net HMO	# of EE's		Rate	100%	Cost	Cost % of Rate	District Cost	Cost	Cost % of Rate
Single	230	64)	1,030.46	1,030.46	· 69:	0.00%	\$ 672.97	\$ 357.49	34.69%
Two Party	202	( <del>/°</del> )	2,060.90	2,060.90	· 6∕∓	0.00%	\$ 1,009.46	\$ 1,051.45	51.02%
Family	504	(A)	2,916.18 \$		ı 6∕9÷	0.00%		6/3	51.02%
TOTAL ESTIMATED DISTRICT ANNUAL COST		69.	25,476,747.84				\$ 12,943,218.84	:	
Health Net EPO									
Single	0	₩.	1,233.60 \$	1,233.60	! <b>6</b> ∕∓	0.00%	\$ 672.97	\$ 560.63	45.45%
Two Party	2	5	2,467.17 \$	2,467.17	:! <b>6</b> ⊋	0.00%	1	\$ 1,457.71	59.08%
Family	1	S	3,491.07 \$			0.00%	\$ 1,428.39	<b>⊘</b> ∓	59.08%
TOTAL ESTIMATED DISTRICT ANNUAL COST		69,	101,104.92				\$ 41,367.72		
Health Net PPO - CA									
Single	0	<del>69</del>	1,885.72 \$	1,885.72	110.i	0.00%	\$ 1,885.72	(S)	0.00%
Two Party	0	<del>(∕=)</del>	1,885.72 \$	1,885.72	(A) 6/∓	0.00%	\$ 1,009.46	\$ 876.27	46.47%
Family	0	69	1,885.72 \$	1,885.72	()) 6A	0.00%	\$ 1,428.39	\$ 457.33	24.25%
TOTAL ESTIMATED DISTRICT ANNUAL COST		69					693		
Health Net PPO - Out of State (OOS)									
Single	1	69	1,952.54 \$	1,952.54	67:	0.00%	\$ 1,952.54	· · · · · · · · · · · · · · · · · · ·	0.00%
Two Party	1	69	3,905.04 \$	3,905.04	#/ 6 <del>/3</del> :	%00.0	\$ 1,009.46	\$ 2,895.59	74.15%
Family	0	69	5,525.64 \$	5,525.64	69:	0.00%	\$ 1,428.39	\$ 4,097.25	74.15%
TOTAL ESTIMATED DISTRICT ANNUAL COST		S	70,290.96				\$ 35,543.94		
Kaiser HMO									
Single	333	69	672.97 \$	672.97	)) 6∕∓	0.00%	\$ 672.97	( <b>/</b>	0.00%
Two Party	264	<del>6</del> 9-	1,345.94 \$	1,345.94	(r) (s)⊋	0.00%	\$ 1,009.46	\$ 336.49	25.00%
Family	642	69	1,904.52 \$	1,904.52	69:	0.00%	\$ 1,428.39	\$ 476.13	25.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		64	21,625,548.12				\$ 16,891,458.12		
						<u>I</u>			
TOTAL ESTIMATED DISTRICT CERTIFICATED ANNUAL COST		છ	47,273,691.84				\$ 29,911,588.62		
Total Estimated District Savings	200 - 200 -			Miss Solv		がある。	\$ 17,362,103.22		

### Appendix C

Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and Kaiser Single Plan	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$48,519.00	A1	\$47,548.62	\$970.38	2.00%
\$75,458.00	C12	\$73,948.84	\$1,509.16	2.00%
\$102,090.00	E20	\$100,048.20	\$2,041.80	2.00%
Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and Kaiser Two-Party	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$48,519.00	A1	\$43,510.74	\$5,008.26	10.32%
\$75,458.00	C12	\$69,910.96	\$5,547.04	7.35%
\$102,090.00	E20	\$96,010.32	\$6,079.68	5.96%
Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and Kaiser Family	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$48,519.00	A1	\$41,835.06	\$6,683.94	13.78%
\$75,458.00	C12	\$68,235.28	\$7,222.72	9.57%
\$102,090.00	E20	\$94,334.64	\$7,755.36	7.60%
Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and HealthNet Single	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$48,519.00	A1	\$43,258.74	\$5,260.26	10.84%
\$75,458.00	C12	\$69,658.96	\$5,799.04	7.69%
\$102,090.00	E20	\$95,758.92	\$6,331.08	6.20%
Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and HealthNet Two Party	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$ 48,519.00	A1	\$34,931.22	\$13,587.78	28.01%
\$75,458.00	C12	\$61,331.44	\$14,126.56	18.72%
\$102,090.00	E20	\$87,430.80	\$14,659.20	14.36%

Base Salary	Column/Step	Take-Home Pay with 2% Retiree Health and HealthNet Family	Net Reduction in Take-Home Pay	% Reduction in Take-Home Pay
\$48,519.00	A1	\$29,695.14	\$18,823.86	38.80%
\$75,458.00	C12	\$56,095.36	\$19,362.64	25.66%
\$102,090.00	E20	\$82,194.72	\$19,895.28	19.49%