

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 Deficit	SCUSD Actual Surplus	Difference
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.¹

¹ 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.² 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 in-house 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.

² 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 **unable to fill an additional 70 substitute positions per day**, 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 District** (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.

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,789.78	(1,888,840.18)	(1,704,150.34)	(1,882,781.48)	(400,005.16)	(2,282,786.64)	34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9781	12,577,660.30	8,535,634.84	21,113,495.14	12,782,450.08	8,648,894.74	19,409,344.80	-8.1%
b) Audit 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	21,113,495.14	12,782,450.08	8,648,894.74	19,409,344.80	-8.1%
d) Other Restatements		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,577,660.30	8,535,634.84	21,113,495.14	12,782,450.08	8,648,894.74	19,409,344.80	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,782,450.08	8,648,894.74	19,409,344.80	10,879,858.57	8,248,889.58	17,128,548.15	-11.8%
Components of Ending Fund Balance									
a) Nonspendable									
- Reverting Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Storrs		9712	129,178.85	0.00	129,178.85	320,000.00	0.00	320,000.00	147.7%
Prepaid Expenditures		9713	51,400.64	4,285.00	55,685.64	0.00	0.00	0.00	-100.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	8,642,808.74	8,642,808.74	0.00	8,248,889.58	6,248,889.58	-8.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,348,418.47	0.00	4,348,418.47	2,327,204.57	0.00	2,327,204.57	-48.5%
Donations - School Sites	0000	9780	789,004.08	0.00	789,004.08	0.00	0.00	0.00	0.0%
Regional Occupational Prog	0000	9780	138,109.59	0.00	138,109.59	0.00	0.00	0.00	0.0%
Pos Brought Forward/Carryover	0000	9780	1,248,692.08	0.00	1,248,692.08	0.00	0.00	0.00	0.0%
Carryover to Balance FY 2013-14	0000	9780	1,882,791.00	0.00	1,882,791.00	0.00	0.00	0.00	0.0%
Lobby - Career and Tech	1100	9780	292,818.74	0.00	292,818.74	0.00	0.00	0.00	0.0%
Donations - School Sites	0000	9780	0.00	0.00	0.00	789,004.08	0.00	789,004.08	0.0%
Pos Brought Forward/Carryover	0000	9780	0.00	0.00	0.00	1,245,381.77	0.00	1,245,381.77	0.0%
Lobby - Career and Tech	1100	9780	0.00	0.00	0.00	292,818.74	0.00	292,818.74	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9788	8,007,454.00	0.00	8,007,454.00	8,007,454.00	0.00	8,007,454.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			17,000,300.00	4,419,784.53	22,085,085.52	2,335,274.00	(8,409,889.00)	(6,074,619.00)	-127.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9701	12,782,450.00	9,646,894.74	19,409,344.80	30,427,751.05	11,068,889.27	41,494,440.32	113.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1c + F1b)			12,782,450.00	9,646,894.74	19,409,344.80	30,427,751.05	11,068,889.27	41,494,440.32	113.6%
d) Other Restatements		9705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Adjusted Beginning Balance (F1c + F1d)			12,782,450.00	9,646,894.74	19,409,344.80	30,427,751.05	11,068,889.27	41,494,440.32	113.6%
2) Ending Balance, June 30 (E + F1a)			30,427,751.05	11,068,889.27	41,494,440.32	32,783,025.05	2,856,798.27	35,419,021.32	-14.6%
Components of Ending Fund Balance									
a) Nonresponsible									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stipends		0712	127,301.31	0.00	127,301.31	320,000.00	0.00	320,000.00	151.4%
Prepaid Expenditures		9713	23,811.86	7,517.00	31,328.86	0.00	0.00	0.00	-100.0%
All Others		0718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		0740	0.00	11,059,172.27	11,059,172.27	0.00	2,856,798.27	2,856,798.27	-76.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,174,843.08	0.00	12,174,843.08	14,341,230.05	0.00	14,341,230.05	17.8%
Donations - School Sites	0000	9780	902,466.15		902,466.15			902,466.15	
Regional Occupational Program	0000	9780	329,886.66		329,886.66			329,886.66	
Lost Books - School Sites	0000	9780	21,127.38		21,127.38			21,127.38	
ARE for Testing	0000	9780	25,505.44		25,505.44			25,505.44	
CA English Language Dev. T - CELDT	0000	9780	11,392.49		11,392.49			11,392.49	
Dedicated Amount Towards OPEB	0000	9780	3,000,000.00		3,000,000.00			3,000,000.00	
POs Brought Forward/Carryover	0000	9780	1,823,156.52		1,823,156.52			1,823,156.52	
Buy Down 5 Days of Vac Liab	0000	9780	926,000.00		926,000.00			926,000.00	
Replace Outdated Trans Equip.	0000	9780	1,000,000.00		1,000,000.00			1,000,000.00	
Technology Upgrades Software & Equip	0000	9780	500,000.00		500,000.00			500,000.00	
K-3 Class Size Reduction for FY15-16	0000	9780	3,500,000.00		3,500,000.00			3,500,000.00	
Lobby - Career and Tech	1100	9780	135,608.44		135,608.44			135,608.44	
Donations - School Sites	0000	9780				902,466.15		902,466.15	
Regional Occupational Program	0000	9780				329,886.66		329,886.66	
Lost Books - School Sites	0000	9780				21,127.38		21,127.38	
ARE for Testing	0000	9780				25,505.44		25,505.44	
CA English Language DT - CELDT	0000	9780				11,392.49		11,392.49	
Dedicated Towards OPEB	0000	9780				3,000,000.00		3,000,000.00	
POs Brought Forward/Carryover	0000	9780				1,823,156.52		1,823,156.52	
Buy Down 5 Days of Vacation Liab.	0000	9780				926,000.00		926,000.00	
Replace Outdated Trans. Equip.	0000	9780				1,000,000.00		1,000,000.00	
Technology Upgrades Software/Equip.	0000	9780				500,000.00		500,000.00	
K-3 Class Size Reduction FY 15-16	0000	9780				3,500,000.00		3,500,000.00	
Pending Negotiations	0000	9780				3,260,554.97		3,260,554.97	
Lobby - Career and Tech	1100	9780				41,340.44		41,340.44	
a) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9780	13,976,133.00	0.00	13,976,133.00	13,976,133.00	0.00	13,976,133.00	0.0%
Unassigned/Unappropriated Amount		9790	3,800,082.00	0.00	3,800,082.00	3,800,082.00	0.00	3,800,082.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2013-18 Budget			% Diff Column G & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
i. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			9,699,022.00	(8,609,164.89)	3,289,857.11	1,108,329.00	(3,942,402.00)	(2,834,073.00)	-186.1%
FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,427,751.05	11,068,689.27	41,496,440.32	40,328,773.05	4,457,524.38	44,786,297.43	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,427,751.05	11,068,689.27	41,496,440.32	40,328,773.05	4,457,524.38	44,786,297.43	7.8%
d) Other Reallocations		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,427,751.05	11,068,689.27	41,496,440.32	40,328,773.05	4,457,524.38	44,786,297.43	7.9%
2) Ending Balance, June 30 (E + F1e)									
			40,328,773.05	4,457,524.38	44,786,297.43	41,435,102.05	515,122.38	41,950,224.43	-6.3%
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	128,019.10	0.00	128,019.10	320,000.00	0.00	320,000.00	153.9%
Prepaid Expenditures		9713	37,054.00	1,486.00	38,540.00	0.00	0.00	0.00	-100.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,458,029.38	4,458,029.38	0.00	1,072,506.33	1,072,506.33	-75.9%
c) Committed									
Stabilization Arrangements									
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Future Costs Retirement/Prop 30	0000	9780	8,556,881.07	0.00	8,556,881.07	20,128,697.95	0.00	20,128,697.95	-25.0%
Districtwide Technology Upgrades	0000	9780	2,000,000.00		2,000,000.00				
Buy Down 3 Days of Vacation Liab.	0000	9780	570,000.00		570,000.00				
Additional 7.0 Counselors	0000	9780	809,900.00		809,900.00				
Math Intervention Support	0000	9780	243,000.00		243,000.00				
Dedicated Towards OPEB	0000	9780	2,000,000.00		2,000,000.00				
Increase Fund Balance	0000	9780	6,000,000.00		6,000,000.00				
Donations - School Sites	0000	9780	940,779.97		940,779.97				
Lost Books - School Sites	0000	9780	23,842.81		23,842.81				
Regional Occupational Program	0000	9780	658,621.09		658,621.09				
CA English Language 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		1,600,000.00				
POs Brought Forward/Carryover	0000	9780	1,282,625.76		1,282,625.76				
Common Core Collaborative Learning	0000	9780	2,408,889.00		2,408,889.00				
Donations - School Sites	0000	9780				940,779.97		940,779.97	
Lost Books - School Sites	0000	9780				23,842.81		23,842.81	
Regional Occupational Program	0000	9780				658,621.09		658,621.09	
CA English Language DT - CELDT	0000	9780				59,054.97		59,054.97	
ARE for Testing	0000	9780				20,992.28		20,992.28	
POs Brought Forward/Carryover	0000	9780				1,282,625.76		1,282,625.76	
Future Costs Retirement/Prop 30	0000	9780				8,556,881.07		8,556,881.07	
Additional 7.0 Counselors	0000	9780				809,900.00		809,900.00	
Math Intervention Support	0000	9780				243,000.00		243,000.00	
Dedicated Towards OPEB	0000	9780				2,000,000.00		2,000,000.00	
Increase Fund Balance	0000	9780				2,000,000.00		2,000,000.00	
District Wide Technology Upgrades	0000	9780				2,083,000.00		2,263,000.00	
Buy Down 3 Days of Vacation Liability	0000	9780				570,000.00		570,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,763,133.00	0.00	12,763,133.00	18,783,133.00	0.00	18,783,133.00	47.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,898,271.10	(557,381.95)	1,440,889.15	Now

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column G & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			26,042,465.84	2,892,570.60	30,935,038.44	132,951.66	(2,609,074.00)	12,478,122.32	-100.0%
FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,326,773.05	4,457,524.38	44,784,297.43	68,369,238.89	7,350,094.98	75,719,333.87	69.1%
b) Audit Adjustments		9783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,326,773.05	4,457,524.38	44,784,297.43	68,369,238.89	7,350,094.98	75,719,333.87	69.1%
d) Other Restatements		8786	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,326,773.05	4,457,524.38	44,784,297.43	68,369,238.89	7,350,094.98	75,719,333.87	69.1%
2) Ending Balance, June 30 (E + F1e)			68,369,238.89	7,350,094.98	75,719,333.87	68,502,190.57	4,741,020.98	73,243,211.55	-3.3%
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	132,218.38	0.00	132,218.38	320,000.00	0.00	320,000.00	142.0%
Prepaid Expenditures		9713	37,239.00	0.00	37,239.00	0.00	0.00	0.00	-100.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,350,094.98	7,350,094.98	0.00	4,741,020.98	4,741,020.98	-35.5%
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	49,211,850.61	0.00	49,211,850.61	47,844,057.57	0.00	47,844,057.57	-2.6%
Future Costs Incl. Retirement	0000	9780	10,576,000.00		10,576,000.00			10,576,000.00	
District Wide Technology Upgrades	0000	9780	4,000,000.00		4,000,000.00			4,000,000.00	
Buy Down Vacation Liability	0000	9780	3,140,000.00		3,140,000.00			3,140,000.00	
Other Post Employment Liability	0000	9780	3,000,000.00		3,000,000.00			3,000,000.00	
Fleet Replacement	0000	9780	250,000.00		250,000.00			250,000.00	
Cover Deficit Spending in Future Years	0000	9780	21,671,812.85		21,671,812.85			21,671,812.85	
Increase Fund Balance	0000	9780	1,250,000.00		1,250,000.00			1,250,000.00	
Donations/Lost Books - School Sites	0000	9780	996,043.81		996,043.81			996,043.81	
Regional Occupational Program	0000	9780	439,331.56		439,331.56			439,331.56	
CA English Language DT - CELDT	0000	9780	100,182.37		100,182.37			100,182.37	
POs Brought Forward/Carryover	0000	9780	1,866,247.63		1,866,247.63			1,866,247.63	
Supplemental & Concentration	0000	9780	1,922,032.29		1,922,032.29			1,922,032.29	
Future Costs Incl. Retirement	0000	9780				10,576,000.00		10,576,000.00	
District Wide Technology Upgrades	0000	9780				4,000,000.00		4,000,000.00	
Buy Down Vacation Liability	0000	9780				3,140,000.00		3,140,000.00	
Other Post Employment Liability	0000	9780				3,000,000.00		3,000,000.00	
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	
Donations/Lost Books - School Sites	0000	9780				996,043.81		996,043.81	
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	9780				1,866,247.63		1,866,247.63	
Supplemental & Concentration	0000	9780				1,922,032.29		1,922,032.29	
e) 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	8.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			4,770,279.00	977,194.15	5,747,473.21	(16,693,420.76)	(3,561,105.75)	(20,254,526.51)	-452.4%
FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,369,236.89	7,350,094.88	75,719,333.67	73,139,517.95	8,327,289.13	81,466,807.08	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,369,236.89	7,350,094.88	75,719,333.67	73,139,517.95	8,327,289.13	81,466,807.08	7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,369,236.89	7,350,094.88	75,719,333.67	73,139,517.95	8,327,289.13	81,466,807.08	7.6%
2) Ending Balance, June 30 (E + F1e)			73,139,517.95	8,327,289.13	81,466,807.08	58,448,097.17	4,788,183.38	61,212,280.55	-24.9%
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	128,653.88	0.00	128,653.88	320,000.00	0.00	320,000.00	152.7%
Prepaid Expenditures		9713	16,838.00	0.00	16,838.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,327,289.13	8,327,289.13	0.00	4,788,183.38	4,788,183.38	-42.8%
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	52,758,085.08	0.00	52,758,085.08	35,887,964.17	0.00	35,887,964.17	-32.0%
Settlement of Negotiations for 2016-17	0000	9780	2,906,483.00		2,906,483.00			2,906,483.00	
Vacation Liability - Negotiated Amount	0000	9780	2,121,860.00		2,121,860.00			2,121,860.00	
Textbook Adoption	0000	9780	3,000,000.00		3,000,000.00			3,000,000.00	
Other Post Employment Liability	0000	9780	3,000,000.00		3,000,000.00			3,000,000.00	
Fleet Replacement	0000	9780	927,131.00		927,131.00			927,131.00	
Districtwide Technology Upgrades	0000	9780	5,000,000.00		5,000,000.00			5,000,000.00	
Cover Deficit Spending In Future Years	0000	9780	23,372,041.06		23,372,041.06			23,372,041.06	
Equity/Access/Social Justice Initiatives	0000	9780	5,000,000.00		5,000,000.00			5,000,000.00	
POs Brought Forward	0000	9780	2,377,354.00		2,377,354.00			2,377,354.00	
Supplemental/Concentration Carryover	0000	9780	477,818.00		477,818.00			477,818.00	
Donations at School Sites	0000	9780	1,131,702.00		1,131,702.00			1,131,702.00	
Regional Occupational Program	0000	9780	343,544.00		343,544.00			343,544.00	
CA English Language DT - CELOT	0000	9780	100,182.00		100,182.00			100,182.00	
Settlement of Negotiations for 2016-17	0000	9780				2,906,483.00		2,906,483.00	
Vacation Liability - Negotiated Amount	0000	9780				2,121,860.00		2,121,860.00	
Textbook Adoption	0000	9780				3,000,000.00		3,000,000.00	
Other Post Employment Benefits Liability	0000	9780				3,000,000.00		3,000,000.00	
Fleet Replacement	0000	9780				927,131.00		927,131.00	
Districtwide Technology Upgrades	0000	9780				5,000,000.00		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/Concentration Carryover	0000	9780				477,818.00		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 Language DT - CELOT	0000	9780				100,182.00		100,182.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9788	20,013,133.00	0.00	20,013,133.00	20,013,133.00	0.00	20,013,133.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			(12,867,803.41)	1,898,927.61	(10,968,875.80)	(26,937,083.05)	(1,600,000.00)	(78,537,083.05)	180.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
2) Ending Balance, June 30 (E + F1e)			60,276,634.54	10,224,116.74	70,500,751.28	33,339,571.59	6,624,116.74	41,963,688.23	-40.5%
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	108,722.09	0.00	108,722.09	320,000.00	0.00	320,000.00	194.3%
Prepaid Items		9713	12,729.59	0.00	12,729.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,224,116.74	10,224,116.74	0.00	6,624,116.74	6,624,116.74	-15.6%
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	39,917,049.86	0.00	39,917,049.86	21,603,263.49	0.00	21,603,263.49	-45.9%
Textbook Adoption	0000	9780	6,000,000.00		6,000,000.00				
Cover Deficit Spending in Future Years	0000	9780	33,788,012.56		33,788,012.56				
	0000	9780							
	0000	9780							
Lottery	1100	9780	129,037.30		129,037.30				
Textbook Adoption	0000	9780				6,000,000.00		6,000,000.00	
Cover Deficit Spending in Future Years	0000	9780				15,474,226.19		15,474,226.19	
Lottery	1100	9780				129,037.30		129,037.30	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	20,013,133.00	0.00	20,013,133.00	11,191,306.90	0.00	11,191,306.90	-44.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
I. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			857,200.25	(1,028,608.21)	(171,405.96)	(12,344,418.83)	0.00	(12,344,418.83)	7101.0%
FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,278,634.54	10,224,116.74	70,500,751.28	61,133,834.79	9,195,510.53	70,329,345.32	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,278,634.54	10,224,116.74	70,500,751.28	61,133,834.79	9,195,510.53	70,329,345.32	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,278,634.54	10,224,116.74	70,500,751.28	61,133,834.79	9,195,510.53	70,329,345.32	-0.2%
2) Ending Balance, June 30 (E + F1e)									
			61,133,834.79	9,195,510.53	70,329,345.32	48,789,417.96	9,195,510.53	57,984,928.49	-17.6%
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	104,845.11	0.00	104,845.11	320,000.00	0.00	320,000.00	205.2%
Prepaid Items		9713	19,308.00	0.00	19,308.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	9,195,510.53	9,195,510.53	0.00	9,195,510.53	9,195,510.53	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									
Computer Blade Server	0000	9780	8,033,201.78	0.00	8,033,201.78	8,115,502.78	0.00	8,115,502.78	-23.0%
Computer Replacement Program	0000	9780	250,000.00		250,000.00				
Donations	0000	9780	475,000.00		475,000.00				
Lost Books	0000	9780	802,910.00		802,910.00				
Site Saturday Attendance Incentive	0000	9780	57,733.00		57,733.00				
Science Textbook Adoption	0000	9780	332,058.00		332,058.00				
Lottery	1100	9780	6,000,000.00		6,000,000.00				
	1100	9780	115,502.78		115,502.78				
Science Textbook Adoption	0000	9780				8,000,000.00		8,000,000.00	
Lottery	1100	9780				115,502.78		115,502.78	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9788	52,751,481.90	0.00	52,751,481.90	42,128,915.18	0.00	42,128,915.18	-20.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% DIFF Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			23,585,268.13	(848,002.64)	22,719,265.49	(39,526,032.25)	4,549.81	(39,521,482.54)	-274.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	64,699,102.92	8,349,507.89	93,048,610.81	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510.53	70,329,345.32	64,699,102.92	8,349,507.89	93,048,610.81	32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345.32	64,699,102.92	8,349,507.89	93,048,610.81	32.3%
2) Ending Balance, June 30 (E + F1e)			84,699,102.92	8,349,607.89	* 93,048,610.81	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	104,536.53	0.00	104,536.53	0.00	0.00	0.00	-100.0%
Prepaid Items		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	8,586,428.77	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 Capital City	0000	9780	40,000.00		40,000.00				
Home/Hospital Program at Capital City	0000	9780				40,000.00		40,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0.00	10,624,586.00	12,614,060.00	0.00	12,614,060.00	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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,009,011.19	13,849,095.46	32,858,106.65	(8,694,864.02)	(21,982,484.65)	(28,857,348.67)	-187.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		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	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,699,102.92	8,349,507.89	93,048,610.81	103,708,114.11	22,198,603.35	125,906,717.46	35.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	8,349,507.89	93,048,610.81	103,708,114.11	22,198,603.35	125,906,717.46	35.3%
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	-22.8%
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	-100.0%
Prepaid Items		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	22,198,603.35	22,198,603.35	0.00	11,135,727.50	11,135,727.50	-49.6%
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	57,976,955.18	0.00	57,976,955.18	51,282,091.18	0.00	51,282,091.18	-11.5%
2021-22 LCAP Supplemental/Concentrat	0000	9780	4,934,619.00		4,934,619.00				
2021-22 Projected Deficit	0000	9780	6,694,864.00		6,694,864.00				
2022-23 Projected Deficit	0000	9780	18,217,212.00		18,217,212.00				
2023-24 Projected Deficit	0000	9780	24,926,753.00		24,926,753.00				
MAA Carryover	0000	9780	837,733.21		837,733.21				
School Site Suppl/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/Concentrat	0000	9780				4,934,619.00		4,934,619.00	
MAA Carryover	0000	9780				837,733.21		837,733.21	
School Site Suppl/Concentration Carryov	0000	9780				1,400,000.00		1,400,000.00	
Donations/Lost Textbooks Carryover	0000	9780				965,773.97		965,773.97	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,907,405.00	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	-31.0%

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			
	# of EE's	Rate	District Cost 100%	Employee Cost	Employee Cost % of Rate
Health Net HMO					
Single	230	\$ 1,030.46	\$ 1,030.46	\$ -	0.00%
Two Party	202	\$ 2,060.90	\$ 2,060.90	\$ -	0.00%
Family	504	\$ 2,916.18	\$ 2,916.18	\$ -	0.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		\$ 25,476,747.84			
Health Net EPO					
Single	0	\$ 1,233.60	\$ 1,233.60	\$ -	0.00%
Two Party	2	\$ 2,467.17	\$ 2,467.17	\$ -	0.00%
Family	1	\$ 3,491.07	\$ 3,491.07	\$ -	0.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		\$ 101,104.92			
Health Net PPO - CA					
Single	0	\$ 1,885.72	\$ 1,885.72	\$ -	0.00%
Two Party	0	\$ 1,885.72	\$ 1,885.72	\$ -	0.00%
Family	0	\$ 1,885.72	\$ 1,885.72	\$ -	0.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		\$ -			
Health Net PPO - Out of State (OOS)					
Single	1	\$ 1,952.54	\$ 1,952.54	\$ -	0.00%
Two Party	1	\$ 3,905.04	\$ 3,905.04	\$ -	0.00%
Family	0	\$ 5,525.64	\$ 5,525.64	\$ -	0.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		\$ 70,290.96			
Kaiser HMO					
Single	333	\$ 672.97	\$ 672.97	\$ -	0.00%
Two Party	264	\$ 1,345.94	\$ 1,345.94	\$ -	0.00%
Family	642	\$ 1,904.52	\$ 1,904.52	\$ -	0.00%
TOTAL ESTIMATED DISTRICT ANNUAL COST		\$ 21,625,548.12			
			\$ 672.97	\$ -	0.00%
			\$ 1,009.46	\$ 336.49	25.00%
			\$ 1,428.39	\$ 476.13	25.00%
			\$ 16,891,458.12		
			\$ 29,911,588.62		

TOTAL ESTIMATED DISTRICT CERTIFICATED ANNUAL COST \$ 47,273,691.84

Total Estimated District Savings \$ 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%