



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: September 16, 2021

Subject: 2020-21 Year End Financial Unaudited Actuals and FCMAT Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2020-21 Year End Financial Report Unaudited Actuals

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2020-21 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2020, and ending June 30, 2021.

Financial Considerations: District revenue and expenditures for the 2020-21 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. The 2020-21 Year End Financial Report

| |
|---|
| <p>Estimated Time of Presentation: N / A Submitted by: Rose Ramos, Chief Business and Operations Officer Approved by: Jorge A. Aguilar, Superintendent</p> |
|---|

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

I. OVERVIEW/HISTORY:

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2020-21.

The 2020-21 unaudited actuals represent the actual revenues, expenditures and ending fund balance for all the District's funds for the fiscal year ended June 30, 2021.

II. Driving Governance:

Per Education Code Section 42100 (b), on or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools. On or before October 15, the county superintendent of schools shall verify the mathematical accuracy of the statements and shall transmit a copy to the Superintendent of Public Instruction.”

III. Budget:

The 2020-21 Year-End Financial Report recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.

IV. Goals, Objectives and Measures:

Follow the timeline and financial planning calendar for submitting and adopting interim and annual financial reports, take action on all necessary budget adjustments and reductions. Continue to improve the budget development process to comply with Local Control Accountability Plan (LCAP).

V. Major Initiatives:

- Present the 2020-21 Unaudited Actuals (Year End Financial Report) to the Board for consideration and approval
- Use the 2020-21 Year End Financial Report to guide budget development
- Continue to work with the Fiscal Advisor assigned by the Sacramento County Superintendent of Schools

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

VI. Results:

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2020-21 Unaudited Actuals will be presented by staff at the September 16th, 2021 Board meeting.

VII. Lessons Learned/Next Steps:

- Adhere to budget timelines throughout the fiscal year.
- Observe trends and prepare for significant events in the budgeting process.
- Continue to monitor State budget and its impact on District finances.
- The District will present a revised 2021-22 Adopted Budget at the October 7, 2021 Board Meeting. This revised budget will reflect updated revenues and expenditures that will include carryover funds from the 2020-21 year end closing process.



Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

**Sacramento City Unified School District
2020-21 Unaudited Actuals
General Fund**

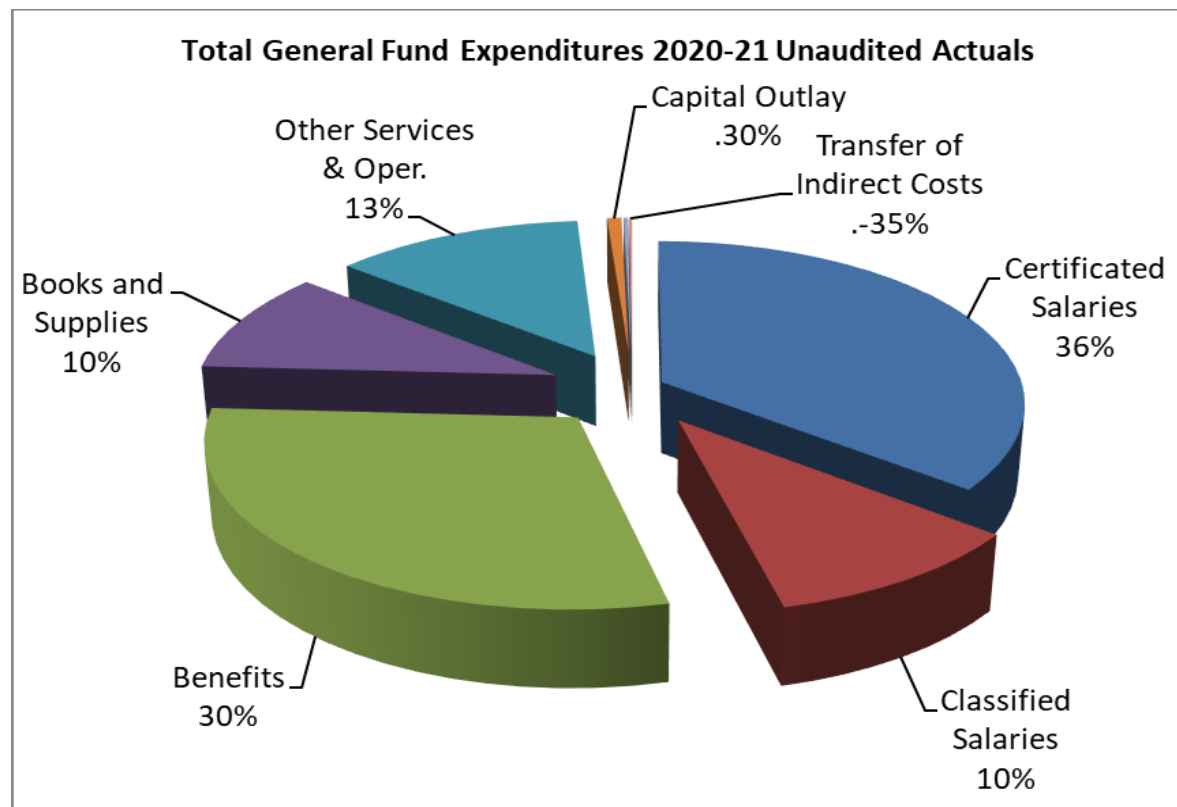
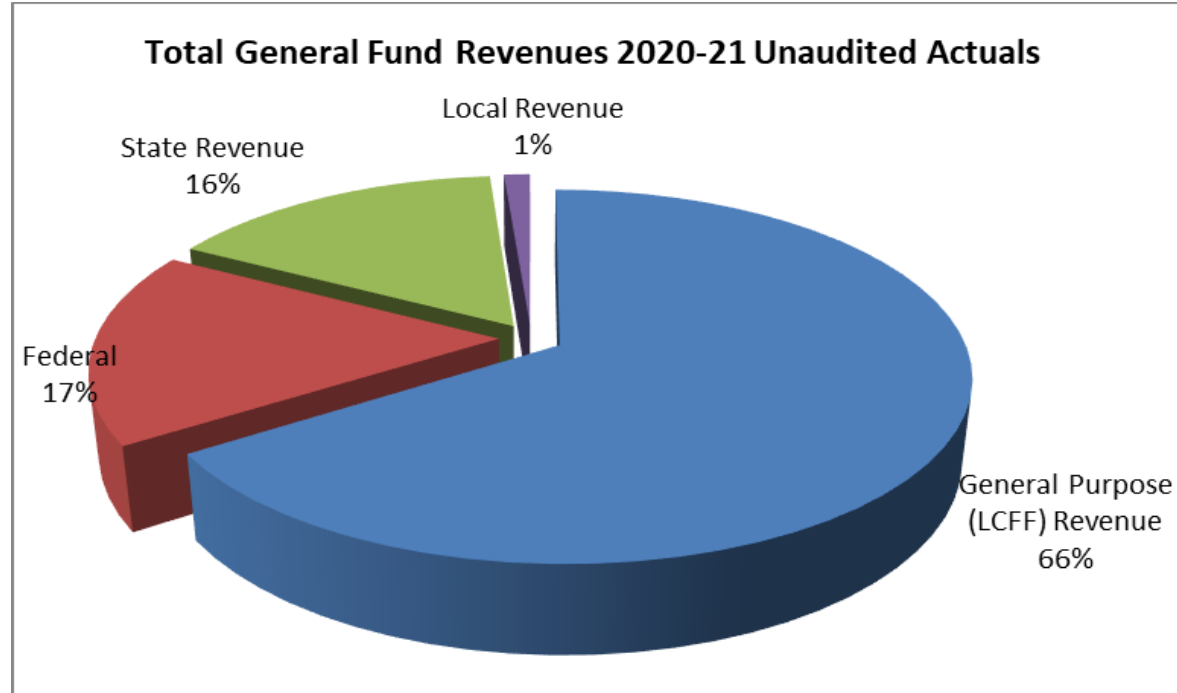
| Description | General Fund | | |
|---|---------------------|---------------------|--------------------|
| | Unrestricted | Restricted | Total |
| REVENUES | | | |
| General Purpose (LCFF) Revenues: | | | |
| State Aid & EPA | 307,114,047 | 2,146,372 | 309,260,419 |
| Property Taxes & Misc. Local | 103,422,317 | - | 103,422,317 |
| Total General Purpose | 410,536,364 | 2,146,372 | 412,682,736 |
| Federal Revenues | 308,265 | 106,543,983 | 106,852,248 |
| Other State Revenues | 8,351,756 | 91,194,176 | 99,545,932 |
| Other Local Revenues | 6,304,880 | 1,366,384 | 7,671,264 |
| TOTAL - REVENUES | 425,501,264 | 201,250,916 | 626,752,180 |
| EXPENDITURES | | | |
| Certificated Salaries | 158,168,436 | 55,177,223 | 213,345,659 |
| Classified Salaries | 35,460,712 | 27,023,596 | 62,484,308 |
| Employee Benefits (All) | 107,972,439 | 69,034,638 | 177,007,077 |
| Books & Supplies | 8,304,755 | 52,266,840 | 60,571,595 |
| Other Operating Expenses (Services) | 21,703,778 | 54,832,501 | 76,536,279 |
| Capital Outlay | 137,149 | 4,286,153 | 4,423,302 |
| Other Outgo | 1,276,082 | - | 1,276,082 |
| Direct Support/Indirect Costs | (5,905,388) | 4,893,254 | (1,012,134) |
| TOTAL - EXPENDITURES | 327,117,964 | 267,514,204 | 594,632,168 |
| EXCESS (DEFICIENCY) | 98,383,300 | (66,263,289) | 32,120,012 |
| OTHER SOURCES/USES | | | |
| Transfers In | 2,169,080 | - | 2,169,080 |
| Transfers (Out) | (1,430,985) | - | (1,430,985) |
| Net Other Sources (Uses) | | - | - |
| Contributions (to Restricted Programs) | (80,112,384) | 80,112,384 | - |
| TOTAL - OTHER SOURCES/USES | (79,374,289) | 80,112,384 | 738,095 |
| FUND BALANCE INCREASE (DECREASE) | 19,009,011 | 13,849,095 | 32,858,107 |
| FUND BALANCE | | | |
| Beginning Fund Balance | 84,699,103 | 8,349,508 | 93,048,611 |
| Ending Balance, June 30 | 103,708,114 | 22,198,603 | 125,906,717 |

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021



Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

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Due to the COVID-19 Pandemic, the District provided distance learning for the 2020-21 school year until April 8, 2021, when it began a phased-in return to in-person instruction. As a result, the District realized one-time savings in personnel costs, supplies and other operating costs. In total, compared to the 2020-21 Revised Adopted Budget the district reduced combined expenditures by \$46.2M. In addition, the district received multiple sources of COVID funding to assist in addressing learning loss and mitigating the spread of COVID-19.

However, the District will carryover \$1.4M in supplemental and concentration funds to school sites due to purchase orders not being filled or processed by the end of the fiscal year. In addition, the table below identifies the potential carryover amounts for restricted programs that may be budgeted within the 2021-22 Budget.

| Restricted Program | Carryover Amount |
|--|----------------------|
| Medi-Cal Program | \$2,163,586 |
| Restricted Lottery | \$1,233,503 |
| Learning Communities For School Programs | \$495,160 |
| ELO Grant | \$15,043,952 |
| Title I | \$14,402,808 |
| School Improvement Grant | \$2,881,728 |
| CSI | \$2,991,278 |
| ESSER I | \$725,742 |
| ESSER II | \$61,486,306 |
| GEER | \$2,950,972 |
| Federal Special Education IDEA | \$2,042,280 |
| Title II | \$831,627 |
| 21st Century Community Learning | \$764,224 |
| Title IV | \$2,042,858 |
| Title III | \$1,178,835 |
| Indian Education | \$32,920 |
| Other Federal Programs | \$90,622 |
| ASES | \$1,615,847 |
| Career Technical Education | \$2,918,687 |
| In Person Instruction | \$8,839,027 |
| Other State Programs | \$149,927 |
| Local Grants | \$2,543,309 |
| Total | \$127,425,198 |

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

Comparison of 2020-21 Estimated Actuals to 2020-21 Unaudited Actuals

| | Estimated Actuals 2020-21 | | | Unaudited Actuals 2020-21 | | | Changes since Estimated Actuals 2020-21 | | | Note |
|--|------------------------------|--------------------|--------------------|------------------------------|--------------------|--------------------|---|---------------------|---------------------|------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | |
| Revenue | | | | | | | | | | |
| General Purpose | 410,429,540 | 2,240,374 | 412,669,914 | 410,536,364 | 2,146,372 | 412,682,736 | 106,824 | (94,002) | 12,822 | 1 |
| Federal Revenue | 155,908 | 181,217,391 | 181,373,299 | 308,265 | 106,543,983 | 106,852,248 | 152,357 | (74,673,408) | (74,521,051) | 2 |
| State Revenue | 6,588,341 | 107,525,972 | 114,114,313 | 8,351,756 | 91,194,176 | 99,545,932 | 1,763,415 | (16,331,795) | (14,568,381) | 3 |
| Local Revenue | 7,348,398 | 1,877,971 | 9,226,369 | 6,304,880 | 1,366,384 | 7,671,264 | (1,043,518) | (511,587) | (1,555,105) | 4 |
| Total Revenue | 424,522,187 | 292,861,708 | 717,383,895 | 425,501,264 | 201,250,916 | 626,752,180 | 979,077 | (91,610,792) | (90,631,715) | |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | 155,308,927 | 59,296,185 | 214,605,113 | 158,168,436 | 55,177,223 | 213,345,659 | 2,859,508 | (4,118,962) | (1,259,454) | 5 |
| Classified Salaries | 35,558,058 | 28,129,398 | 63,687,456 | 35,460,712 | 27,023,596 | 62,484,308 | (97,346) | (1,105,802) | (1,203,148) | 6 |
| Benefits | 107,318,625 | 68,767,381 | 176,086,006 | 107,972,439 | 69,034,638 | 177,007,077 | 653,814 | 267,257 | 921,071 | 7 |
| Books and Supplies | 9,679,985 | 53,721,380 | 63,401,365 | 8,304,755 | 52,266,840 | 60,571,595 | (1,375,230) | (1,454,539) | (2,829,770) | 8 |
| Other Services & Oper. Expenses | 23,453,893 | 65,537,082 | 88,990,975 | 21,703,778 | 54,832,501 | 76,536,279 | (1,750,115) | (10,704,581) | (12,454,696) | 9 |
| Capital Outlay | 188,004 | 4,423,510 | 4,611,514 | 137,149 | 4,286,153 | 4,423,302 | (50,855) | (137,357) | (188,212) | 10 |
| Other Outgo 7xxx | 1,110,300 | 0 | 1,110,300 | 1,276,082 | 0 | 1,276,082 | 165,782 | 0 | 165,782 | 11 |
| Transfer of Indirect 73xx | (7,426,074) | 6,323,889 | (1,102,185) | (5,905,388) | 4,893,254 | (1,012,134) | 1,520,686 | (1,430,635) | 90,051 | 12 |
| Total Expenditures | 325,191,719 | 286,198,825 | 611,390,544 | 327,117,964 | 267,514,204 | 594,632,168 | 1,926,245 | (18,684,620) | (16,758,376) | |
| Deficit/Surplus | 99,330,468 | 6,662,883 | 105,993,351 | 98,383,300 | (66,263,289) | 32,120,012 | (947,168) | (72,926,172) | (73,873,339) | |
| Other Sources/(uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers in/(out) | 1,114,503 | 0 | 1,114,503 | 738,095 | 0 | 738,095 | (376,408) | 0 | (376,408) | 13 |
| Contributions to Restricted | (89,516,120) | 89,516,120 | 0 | (80,112,384) | 80,112,384 | 0 | 9,403,736 | (9,403,736) | 0 | 14 |
| Net increase (decrease) in Fund Balance | 10,928,850 | 96,179,003 | 107,107,854 | 19,009,011 | 13,849,095 | 32,858,107 | 8,080,161 | (82,329,908) | (74,249,747) | |
| Beginning Balance | 84,699,103 | 8,349,508 | 93,048,611 | 84,699,103 | 8,349,508 | 93,048,611 | 0 | 0 | 0 | |
| Ending Balance | 95,627,953 | 104,528,511 | 200,156,465 | 103,708,114 | 22,198,603 | 125,906,717 | 8,080,161 | (82,329,908) | (74,249,747) | |
| Revolving/Stores/Prepays | 328,796 | | 328,796 | 329,480 | | 329,480 | 684 | 0 | 684 | |
| Reserve for Econ Uncertainty (2%) | 12,250,101 | | 12,250,101 | 11,907,405 | | 11,907,405 | (342,696) | 0 | (342,696) | |
| Restricted Programs | 0 | 104,528,511 | 104,528,511 | 0 | 22,198,603 | 22,198,603 | 0 | (82,329,908) | (82,329,908) | |
| | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | |
| Other Assignments | 49,838,829 | | 49,838,829 | 57,976,955 | | 57,976,955 | 8,138,126 | | 8,138,126 | |
| Unappropriated Fund Balance | 33,210,227 | 0 | 33,210,227 | 33,494,273 | 0 | 33,494,273 | 284,046 | (0) | 284,046 | |

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

| Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals |
|---|
| 1. LCFF is adjusted based on the P-2 apportionment schedule provided by CDE for both unrestricted and restricted resources. |
| 2. Unrestricted federal revenues came in higher due to larger than expected receipts for the Schools Medi Cal Admin Activities program, Restricted federal revenues variance is due to a change in revenue recognition from adopted budget for ESSER I/II and GEER funds totaling \$63.8M, the remaining variance of \$10.8M is due to expenses coming in lower by \$3.1M for Title I, \$2.9M for SIG, \$.9M for CSI, \$1.9M for Federal Special Ed. IDEA, \$1.3M for Title II, III, IV and \$.7M for other federal programs. |
| 3. The variance in unrestricted state revenues is due to higher lottery revenues of \$1.7M. For restricted state revenues the variance is primarily due to the recognition of revenue for the In Person Instruction and ELO grants totaling \$15.4M, the remaining variance is due expenses coming in lower for After School programs of \$1.6M, \$1.3M for career technical education, \$1.8M for Low Performing Block grant which is offset by increased revenues of \$1.0M for Lottery and \$2.8M for STRS on Behalf. |
| 4. The variance in unrestricted local revenues is primarily due to receiving less revenues for leases & rentals of \$600k and \$325k in interagency fees. The restricted local revenue variance is due to not spending out \$500k related to 79 local grants. |
| 5. Certificated unrestricted salaries increased by \$2.8M due to transferring a portion of school psychologist salaries from restricted to unrestricted resources of \$2.04M, an increase of \$629K for substitute teacher costs, increase of \$742K for temporary teacher costs and increase of \$229K in temporary principal costs, offset by a decrease of \$480K in regular teacher salaries and a decrease of \$365K in administrator salaries. Restricted certificated salaries decreased by \$4.1M due to transferring school psychologist salaries of \$2.4M from special education to unrestricted resources, decrease of \$1.29M in temporary teacher costs, \$1.23M decrease in substitute teacher costs, and decrease of \$900K in COVID/CARES salaries offset by an increase of \$1.2M for special education teacher salaries and \$505K increase in Title I teacher salaries. |
| 6. Unrestricted classified salaries decreased by \$97K due to one time savings in operations staff salary costs. Restricted salaries decreased by \$1.2M due to a \$402K decrease in COVID funded classified salaries, \$582K decrease in substitute and temporary instructional aide salaries, \$108K decrease in operations salaries, \$115K decrease in clerical substitute, temporary and OT salaries, \$200K decrease in transportation salaries, \$211K decrease in support staff salaries, offset by a \$343K increase in regular instructional aide salaries and \$148K increase in regular clerical salary costs. |
| 7. Unrestricted benefits has increased \$653K due to increased STRS costs of \$311K as a result of increase in unrestricted salary costs, \$600K increase in Health/Welfare Medicare offset by a \$308K decrease in PERS costs. Restricted benefits had a net increase of \$267K due to an increase in STRS costs. |
| 8. Unrestricted books & supplies decreased by \$1.37M due to one-time savings related to school closures which includes savings to instructional supplies, athletics programs, transportation, technology and operations. Restricted books & supplies decreased by \$1.45M due to a decrease of \$1.1M in instructional supervision supplies, \$474K in health services supplies, \$84K in library supplies, \$99K in operations savings and \$40K in transportation savings offset by an increase of \$342K in instructional supplies. |
| 9. Unrestricted services and other operating expenses variance is due to spending less on contracted services by \$1.7M, \$.7M for rentals & repairs, \$.2M for travel & membership fees, \$.2M for telecommunications and this is offset by increased utility expenses of \$1.1M. The restricted variance of \$ 10.7M is due to less expenses in Title I of \$.9M, SIG for \$1.1M, \$1.2M in CARES funds, \$.3M in Title II/III/IV funds, \$.3M for career technical education funds, \$1.2M in after school funding, \$3.9M in special education funding, \$1.0M for the low performing block grant, \$.5m in routine, repair & maintenance account and \$.3M for other grants. |
| 10. Unrestricted capital outlay decreased by \$51K due to a decrease in capital outlay expenditures in transportation, operations and facilities. Restricted capital outlay decreased by \$188K due to decrease in COVID funded capital outlay. |
| 11. Other outgo variance is due to increased costs related to the county office of education transfer of funding for \$127K and state special schools expense in the amount of \$38k. |
| 12. Indirect costs increased by \$90K due to indirect cost charges to programs. |
| 13. Transfers In came in less than projected by \$484,000 by were offset by transfers out difference of \$108K |
| 14. Contributions came in lower than projected due to less expenditures in special education of \$7.7M (which included the transfer of salaries/benefits of \$3.3M to supplemental/concentration funding) and a \$1.7M lowered contribution to the Routine, Repair & Maintenance account. |

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

Comparison of Revenues and Expenditures between the 2020-21 Estimated Actuals and 2020-21 Unaudited Actuals

| Comparison of Revenues - Estimated Actuals to 2020-21 Unaudited Actuals | | | |
|---|----------------|----------------|----------------|
| Description | Unrestricted | Restricted | Combined |
| Estimated Actuals | 424,522,187.31 | 292,861,707.48 | 717,383,894.79 |
| Unaudited Actuals | 425,501,264.44 | 201,250,915.62 | 626,752,180.06 |
| Percentage Change | 0.23% | -31.28% | -12.63% |

Restricted revenues decreased by 31.28% primarily due to a change in the recognition of revenue for federal COVID funding sources as directed by the California Department of Education.

| Comparison of Expenditures - Estimated Actuals to 2020-21 Unaudited Actuals | | | |
|---|----------------|----------------|----------------|
| Description | Unrestricted | Restricted | Combined |
| Estimated Actuals | 325,191,719.21 | 286,198,824.73 | 611,390,543.94 |
| Unaudited Actuals | 327,117,964.02 | 267,514,204.37 | 594,632,168.39 |
| Percentage Change | 0.59% | -6.53% | -2.74% |

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Comparison of Contribution Changes from Estimated Actuals to Unaudited Actuals

| Contributions From Unrestricted to Restricted | | | |
|---|---------------------------------|---------------------------------|-----------------------|
| Program | 2020-21 Estimated Actuals | 2020-21 Unaudited Actuals | Difference |
| Special Education | \$ 72,435,120 | \$ 64,710,787 | \$ (7,724,333) |
| Routine Restricted Maintenance Account | \$ 17,081,000 | \$ 15,387,889 | \$ (1,693,111) |
| Total | \$89,516,120 | \$ 80,098,676 | \$ (9,417,445) |

The contribution variance for special education is due to projected expenditures coming in lower for Non-Public Schools/Agencies of \$4.1M and the transfer of \$3.3M in salaries and benefits to supplemental/concentration funds for psychologists. For the Routine, Restricted and Maintenance Account the variance is less due to recalculating the 3% contribution on actual expenditures.

| Contributions To Other Funds | | | |
|------------------------------|---------------------------------|---------------------------------|------------------|
| Other Funds | 2020-21 Estimated Actuals | 2020-21 Unaudited Actuals | Difference |
| Charter Fund | 392,960 | 245,201 | (147,759) |
| Adult Education Fund | 596,835 | 596,835 | - |
| Child Development Fund | 549,131 | 549,131 | - |
| Cafeteria Fund | - | 39,818 | 39,818 |
| Totals | 1,538,926 | 1,430,985 | (107,941) |

The contribution to the charter fund was less than expected due the New Tech charter school having less expenditures than projected. The contribution to the Cafeteria Fund is to cover “paid meals” outstanding balances; this cannot be covered with cafeteria funds and needs to be covered with unrestricted general funds.

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Other Funds as of 2020-21 Unaudited Actuals

| Fund | Unaudited Actuals Beginning Fund Balance - July 1, 2020 | 2020-21 Unaudited Actuals Net Change | 2021-22 Budget Beginning Fund Balance |
|--|---|--------------------------------------|---------------------------------------|
| 01 General (Unrestricted and Restricted) | \$93,048,610.81 | \$32,858,107 | 125,906,717 |
| 08 Student Activity Fund | \$1,427,892.00 | (\$207,940) | 1,219,952 |
| 09 Charter Schools | \$3,975,365.54 | \$2,406,249 | 6,381,614 |
| 11 Adult | \$353,245.00 | \$447,850 | 801,095 |
| 12 Child Development | \$15,284.83 | \$397,754 | 413,039 |
| 13 Cafeteria | \$12,807,058.35 | \$3,607,375 | 16,414,434 |
| 21 Building Fund | \$62,467,592.82 | (\$28,048,755) | 34,418,837 |
| 25 Capital Facilities | \$20,196,507.06 | (\$588,840) | 19,607,667 |
| 49 Capital Projects for Blended Components | \$2,020,745.62 | (\$914,584) | 1,106,162 |
| 51 Bond Interest and Redemption | \$31,948,534.35 | \$2,352,994 | 34,301,529 |
| 67 Self-Insurance Fund | \$12,935,257.21 | (\$302,802) | 12,632,456 |

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2021-22 Adopted Budget Multi-Year Projections

| Description | Adopted Budget 2021-22 | | | Projection 2022-23 | | | Projection 2023-24 | | |
|---|---------------------------|---------------|--------------|-----------------------|---------------|--------------|-----------------------|---------------|--------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Total Revenue | 443,805,897 | 115,463,179 | 559,269,075 | 448,644,885 | 108,668,411 | 557,313,296 | 457,241,790 | 108,668,411 | 565,910,201 |
| Total Expenditures | 354,357,299 | 235,619,426 | 589,976,725 | 364,343,947 | 244,200,547 | 608,544,494 | 372,868,713 | 234,099,693 | 606,968,406 |
| Deficit/Surplus | 89,448,598 | (120,156,248) | (30,707,650) | 84,300,938 | (135,532,136) | (51,231,198) | 84,373,077 | (125,431,282) | (41,058,205) |
| Transfers in/(out) | 2,050,301 | 0 | 2,050,301 | 2,050,301 | 0 | 2,050,301 | 2,050,301 | 0 | 2,050,301 |
| Contributions to Restricted | (98,193,763) | 98,193,763 | 0 | (104,568,460) | 104,568,460 | 0 | (111,352,629) | 111,352,629 | 0 |
| Net increase (decrease) in Fund Balance | (6,694,864) | (21,962,485) | (28,657,349) | (18,217,221) | (30,963,676) | (49,180,897) | (24,929,252) | (14,078,652) | (39,007,904) |
| Beginning Balance | 103,708,114 | 22,198,603 | 125,906,717 | 97,013,250 | 236,118 | 97,249,368 | 78,796,029 | (30,727,557) | 48,068,472 |
| Ending Balance | 97,013,250 | 236,118 | 97,249,368 | 78,796,029 | (30,727,557) | 48,068,472 | 53,866,777 | (44,806,209) | 9,060,568 |

**Updated with 2020-21 Unaudited Actuals ending fund balance, the negative fund balance for restricted programs will be corrected with the next budget update. This is due to a change in how ESSER and ELO revenues are recorded in the financial statements since the budget adoption in June 2021.*

Multi-Year Projections with No ESSER II, GEER or ELO Funds

| Description | Adopted Budget 2021-22 | | | Projection 2022-23 | | | Projection 2023-24 | | |
|---|---------------------------|--------------|-------------|-----------------------|---------------|--------------|-----------------------|---------------|--------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Total Revenue | 443,805,897 | 115,463,179 | 559,269,075 | 448,644,885 | 108,668,411 | 557,313,296 | 457,241,790 | 108,668,411 | 565,910,201 |
| Total Expenditures | 354,706,263 | 214,002,645 | 568,708,907 | 364,582,963 | 213,087,903 | 577,670,866 | 373,107,729 | 219,867,322 | 592,975,051 |
| Deficit/Surplus | 89,099,634 | (98,539,466) | (9,439,832) | 84,061,922 | (104,419,492) | (20,357,570) | 84,134,061 | (111,198,911) | (27,064,850) |
| Transfers in/(out) | 2,050,301 | 0 | 2,050,301 | 2,050,301 | 0 | 2,050,301 | 2,050,301 | 0 | 2,050,301 |
| Contributions to Restricted | (98,193,763) | 98,193,763 | 0 | (104,419,492) | 104,419,492 | 0 | (111,198,910) | 111,198,910 | 0 |
| Net increase (decrease) in Fund Balance | (7,043,828) | (345,703) | (7,389,531) | (18,307,269) | 0 | (18,307,269) | (25,014,548) | (1) | (25,014,549) |
| Beginning Balance | 103,708,114 | 7,154,651 | 110,862,765 | 96,664,286 | 6,808,948 | 103,473,234 | 78,357,017 | 6,808,948 | 85,165,966 |
| Ending Balance | 96,664,286 | 6,808,948 | 103,473,234 | 78,357,017 | 6,808,948 | 85,165,966 | 53,342,469 | 6,808,948 | 60,151,417 |

**Updated with 2020-21 Unaudited Actuals ending fund balance*

Board of Education Executive Summary

Business Services

Approve 2020-21 Unaudited Actuals (Year End Financial Report)

September 16, 2021

Summary

The reduced spending on operating costs helped improve the unrestricted general fund beginning balance for the 2021-22 fiscal year by an additional \$8.1M. However, the impact is a one-time improvement and the projected deficits remain relatively unchanged. The District is projected to satisfy the 2% required reserve for economic uncertainties in 2021- 2022, 2022-2023 and in 2023-2024.

However, the District's projected unrestricted deficit spending is projected to persist as follows: - \$ 6.7M in 2021-22 -\$18.2M in 2022-23 -\$24.9M in 2023-24. At the February 4, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$4.5M approximately. Based on the multi-year projections, the District projects an ongoing needed solution of \$24.9M. Therefore, an ongoing budget solution is still required in order for the District to achieve fiscal solvency.

Sacramento City Unified School District
 Business Services Division
 FCMAT Update 9/16/21

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|--|-------------|--|---|
| 1. | Are clear processes and policies in place to ensure that the district’s Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2) | In Progress | <p>Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.</p> <p>The California School Boards Association’s online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.</p> | <p>Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date.</p> <p>11/30/2020 Update: Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19.</p> <p>9/16/21 Update: Throughout 2019-20 and 2020-21 staff in Business Services and State and Federal Programs have developed processes to increase alignment between budget and LCAP. These include program coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---|-------------|---|--|
| | | | | <p>resource coding for LCFF S&C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education.</p> |
| 2. | <p>Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)</p> | In Progress | <p>Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.</p> | <p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---------------|--------|-------------------|--|
| | | | | <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District’s OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are:</p> <ul style="list-style-type: none"> • The District’s Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M. |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <ul style="list-style-type: none"> • If the District were to increase its contribution to the ADC amount it would help in two ways: <ul style="list-style-type: none"> o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. <p>The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p>5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>span, will substantially decrease the Net OPEB liability.</p> <p>9/16/21 Update: The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability.</p> |
| 3. | Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2) | In Progress | <p>In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.</p> <p>On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19,</p> | <p>Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | <p>approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p> | <p>presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p>5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</p> <p>11/30/2020 Update: Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit.</p> <p>3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.</p> <p>5/1/21 Update: As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of (\$11.2M) in 2021-22 and (\$26.4M) in 2022-23.</p> <p>9/16/21 Update: In Progress</p> |
| 4. | Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report? | In Progress | Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim. | <p>In 2019-20, staff will reconcile at each interim report period.</p> <p>5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile.</p> <p>5/1/21 Update: Staff are developing a plan to reconcile remaining balance sheet items on an interim basis.</p> <p>9/16/21 Update: In Progress</p> |
| 5. | Does the district have sufficient cash resources in its other funds to support its current and projected obligations? | In Progress | During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at the 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions. | <p>The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020.</p> <p>3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---------------|--------|-------------------|---|
| | | | | <p>challenges start in November 2021 unless further budget adjustments are made.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations.</p> <p>3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.</p> <p>5/1/21 Update: Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years.</p> <p>9/16/21 Update: In Progress</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| 6. | Are all charters authorized by the district going concerns? (part 1) | In Progress | The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19. | <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p> <p>7/23/19 Update: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund.</p> <p>3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|--|-------------|---|---|
| | | | | <p>11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p>3/1/21 Update: No projected changes at this time.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p>9/16/21 Update: With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> |
| 7. | Are all charters authorized by the district going concerns? (part 2) | In Progress | <p>Of most concern is the district’s ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year.</p> | <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p> <p>7/23/19 Update: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | <p>The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p> | <p>District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---------------|--------|-------------------|---|
| | | | | <p>to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p>11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p>3/1/21 Update: Pending 2020-21 2nd Interim Adjustments.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p>9/16/21 Update: With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| 8. | Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement? | In Progress | <p>The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multiyear financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the</p> | <p>7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.</p> <p>3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</p> <p>11/30/2020 Update: The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020.</p> <p>The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standards that would save an estimated approximate \$17 Million annually.</p> <p>9/16/21 Update: In Progress</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | district in a letter dated December 7, 2017 and stated publicly at a district board meeting. | |
| 9. | Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable? | Complete | The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to. | 7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. 3/1/21 Update: SCTA Retros paid. No outstanding COLAs. |
| 10. | Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources? | In Progress | Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21. | Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---|-------------|---|---|
| | | | <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p> | <p>address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>3/1/21 Update: The District projected a contribution for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p>9/16/21 Update: In Progress</p> |
| 11. | <p>Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)</p> | In Progress | <p>Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.</p> | <p>3/10/2020 Update: The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p>11/30/2020 Update: The 2020-21 Revised</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solutions to eliminate the deficit and achieve fiscal solvency.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p>9/16/21 Update: In Progress</p> |
| 12. | <p>Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?</p> | In Progress | <p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the</p> | <p>In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,1253,536 in</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | <p>unrestricted general fund. FCMAT’s review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p> | <p>2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to adopt \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>\$32M and \$30M for 2021-22.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solutions to eliminate the deficit and achieve fiscal solvency.</p> <p>3/1/21 Update: The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solutions to eliminate the deficit and achieve fiscal solvency.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p>9/16/21 Update: In Progress</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| 13. | Does the district have a plan to fund its liabilities for retiree benefits? | In Progress | <p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>. . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed</p> | <p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p> <p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution. | <p>improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p>5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p>9/16/21 Update: In Progress</p> |
| 14. | Has the district developed measures to mitigate the effect of student transfers out of the district? | In Progress | The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually. | <p>3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p> <p>5/8/2020 Update: In Progress, delayed due to COVID-19 pandemic.</p> <p>11/30/2020 Update: Staff is currently</p> |

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| | | | | <p>reviewing the development of an internal program in “Infinite Campus” that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer; how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p>5/1/21 Update: Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will not be processed without supporting documents.</p> <p>9/16/21 Update: In Progress</p> |
| 15. | Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years? | In Progress | The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21. | The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge |

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| | | | | <p>without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22.</p> <p>5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below.</p> <p>3/1/21 Update: At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.</p> <p>5/1/21 Update: At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is \$89.5M for 20-21, \$78.3M for 21-22 and \$51.9M for 22-23.</p> <p>9/16/21 Update: In Progress</p> |
| 16. | If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve? | In Progress | The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis. | <p>The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency.</p> <p>3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP)</p> |

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| | | | | <p>3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p>Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021.</p> <p>3/1/21 Update: The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p>9/16/21 Update: In Progress</p> |

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| 17. | Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years? | In Progress | <p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95) | <p>While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207).</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344.</p> <p>5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174.</p> <p>11/30/2020 Update: As of 2020-2021 1st Interim financial report the District's</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M 3/1/21 Update: Pending 20-21 2nd Interim final numbers. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = \$89.5M, 2021-22 = \$78.3M, 2022-23 = \$51.9M. 9/16/21 Update: In Progress</p> |
| 18. | If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level? | In Progress | <p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. | <p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | <p>* The district’s net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.</p> | <p>is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District’s OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p>5/1/21 Update: The District is continuing to</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| | | | | <p>review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p>9/16/21 Update: In Progress</p> |

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| 19. | Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year? | In Progress | The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%. | <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p> <p>3/10/20 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p>11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p>3/1/21 Update: Pending 2020-21 2nd Interim final numbers.</p> <p>5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p>9/16/21 Update: In Progress</p> |

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| 20. | Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years? | In Progress | The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average. | <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p> <p>3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p>11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p>3/1/21 Update: Pending 2020-21 2nd Interim final numbers.</p> <p>5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p>9/16/21 Update: In Progress</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
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| 21. | Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? | In Progress | The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government. | <p>For the 2019-20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has a \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.</p> <p>5/1/21 Update: Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p>9/16/21 Update: In Progress</p> |

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| 22. | Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually? | In Progress | The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency. | <p>Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing.</p> <p>The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically.</p> <p>3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired.</p> <p>11/30/2020 Update: The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus.</p> <p>3/1/21 Update: UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.</p> <p>5/1/21 Update: Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational.</p> |

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| | | | | <p>9/16/21 Update: We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status show that they should no longer have access. We should be ready for full deployment by the end of the year.</p> |
| 23. | <p>Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)</p> | In Progress | <p>Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants</p> | <p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p> <p>11/30/2020 Update: Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> <p>3/1/21 Update: IDT meetings ongoing, no process change at this time.</p> <p>5/1/21 Update: The AP warrant process includes each AP team member inputting data.</p> |

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| | | | | <p>Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored.</p> <p>9/16/21 Update: In Progress</p> |
| 24. | Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll | In Progress | The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants. | <p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p> <p>11/30/2020 Update: Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> |

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| | | | | <p>3/1/21 Update: IDT meetings ongoing, no process change at this time.</p> <p>5/1/21 Update: The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored.</p> <p>9/16/21 Update: In Progress</p> |
| 25. | Is training on financial management and budget offered to site and department administrators who are responsible for budget management? | In Progress | <p>There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule.</p> <p>The amount of expertise, access to and knowledge of the financial system vary by site and department.</p> | <p>The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative</p> |

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| | | | | <p>Meetings. Escape trainings offered monthly to all staff.</p> <p>3/1/21 Update: Currently, trainings are provided upon request.</p> <p>5/1/21 Update: Currently, trainings are provided upon request.</p> <p>9/16/21 Update: In Progress</p> |
| 26. | Does the governing board adopt and revise policies and administrative regulations annually? | Complete | Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board. | <p>Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.</p> <p>3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> |

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| | | | | <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p>11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p>3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations.</p> |

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| | | | | <p>Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> |
| 27. | Are newly adopted or revised policies and administrative regulations communicated to staff and implemented? | Complete | When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed. | <p>Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.</p> <p>3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p>5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new</p> |

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| | | | | <p>process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p>11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p>3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations.</p> <p>Memorandum regarding such circulated to staff – regarding the need for departments to</p> |

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| | | | | <p>follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> |
| 28. | Does the district have board-adopted staffing ratios for certificated, classified and administrative positions? | In Progress | Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted. | <p>The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019.</p> <p>Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.</p> <p>5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved.</p> <p>5/1/21 Update: The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted</p> |

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| | | | | <p>in January and February 2021. The staffing ratios will be approved in June 2021 when the Budget for 2021-22 is approved.</p> <p>9/16/21 Update: The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting.</p> |
| 29. | Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards? | In Progress | Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one. | <p>A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p> <p>5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline.</p> <p>11/30/2020 Update: New completion date is Spring 2021.</p> <p>3/1/21 Update: New completion date is Summer 2021.</p> <p>5/1/21 Update: Completion date is Summer 2021.</p> <p>9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021</p> |
| 30. | Does the district have an up-to-date long-range facilities master | In Progress | The district's facilities master plan was prepared by MTD Architecture in 2012 and has | The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was |

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| | plan? | | not been updated since. | <p>submitted. A contract for the development of a new Facilities Master Plan (FMP) was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p> <p>5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.</p> <p>11/30/2020 Update: New completion date is Spring 2021.</p> <p>3/1/21 Update: New completion date is Summer 2021.</p> <p>5/1/21 Update: Completion date is Summer 2021.</p> <p>9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021</p> |
| 31. | Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)? | Complete | Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs. | <p>Update: Program analysis was conducted and completed by SCOE Expert.</p> <p>11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.</p> |
| 32. | Is the district's contribution rate to special education at or below | In Progress | The district's 2018-19 budget plan indicates that its general fund contribution to special | Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed |

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| | the statewide average contribution rate? | | education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17. | <p>and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.</p> <p>3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS).</p> <p>11/30/2020 Update: Program analysis was conducted by SCOE experts, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>3/1/21 Update: Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided. <u>Sacramento City Unified MOE 2017-18 2018-19 2019-20</u> Federal 10,046,238 10,317,456 10,296,631 State 41,487,253 46,582,841 47,634,332</p> |

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| | | | | Local 12,115,380 11,274,010 10,015,491 Local Contribution 64,868,198 70,705,641 69,911,735 Total SpEd Expenditures 128,517,069 138,879,948 137,858,189 Local Contribution as % of Total Expenditures 50% 51% 51% Funding Source as % of Total Expenditures Federal % 8% 7% 7% State % 32% 34% 35% Local % 900% 8% 7% Local Contribution as % of Total 50% 51% 51% Total SpEd Expenditures 100% 100% 100% 9/16/21 Update: In Progress |
| 33. | Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates? | In Progress | The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%. | Update: Program analysis was conducted and completed by SCOE Expert. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%. 9/16/21 Update: In Progress |
| 34. | Does the district analyze and plan for the costs of due process hearings? | In Progress | The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for | Update: Program analysis was conducted and completed by SCOE Expert. 11/30/2020 Update: Program analysis was |

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| | | | <p>due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.</p> | <p>conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>3/1/21 Update: The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.</p> <p>9/16/21 Update: In Progress</p> |
| 35. | Has the district corrected all audit findings? | Complete | <p>The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.</p> | <p>The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff.</p> <p>5/12/2020 Update: The District did not have</p> |

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| | | | | any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented. |
| 36. | Is the superintendent's evaluation performed according to the terms of the contract | Complete | <p>FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:</p> <p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified</p> | The current superintendent has been provided with evaluations as outlined in his contract. |

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| | | | that the superintendent’s initial evaluation was to be voted on by the governing board on December 6, 2018. | |
| 37. | Does the district include facility needs when adopting a budget? | Complete | The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption. | The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs. |
| 38. | Is the district using the same financial system as its county office of education? | Complete | The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape. | SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District. |
| 39. | If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education? | Complete | There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems. | SCOE is currently working in Escape for District oversight and data entry. |

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| 40. | If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance? | Complete | The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing. | SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape. |
| 41 | Does the district account for all positions and costs? | Complete | The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position. | Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from the Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for the week of June 17, 2019. Update 7/22/19: Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is |

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| | | | <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p> | <p>continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period; this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.</p> |
| 42. | <p>Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)</p> | Complete /Ongoing | <p>Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process</p> | <p>Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.</p> |

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| | | | is needed for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives. | |
| 43. | Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2) | Complete | The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline. | Ongoing: Personnel Requisitions are now required for all changes, signed off by the Business Office and submitted to H.R. for processing. |

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| | | | <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p> | |
| 44. | <p>Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?</p> | Complete | <p>Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.</p> | <p>Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.</p> |
| 45. | <p>Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)</p> | Complete | <p>No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.</p> | <p>6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process. 7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and</p> |

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| | | | | <p>board adoption documents for both the June 6th and June 20th board meetings. There was an intentional effort to make sure numbers tied in both the LCAP and budget presentations.</p> <p>2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement</p> |
| 46. | Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated? | Complete | Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry- | <p>This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.</p> <p>3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of</p> |

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| | | | <p>standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.</p> | <p>the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p>Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021.</p> <p>3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> |
| 47. | When appropriate, does the district budget and expend restricted funds before unrestricted funds? | Complete | <p>The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.</p> | Ongoing: Monthly monitoring |

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| 48. | Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known? | Complete | During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork. | SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review. |
| 49. | If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending? | Complete | Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits. | Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program. |

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| | | | <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund:</p> <p>2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows:</p> <p>2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows:</p> <p>2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the</p> | |

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| | | | <p>child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will increase the district’s liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.</p> | |
| 50. | <p>Has the district’s enrollment been increasing or stable for the current and three prior years?</p> | Complete | <p>The district’s enrollment has been declining for the last 15 years.</p> | <p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p> |
| 51. | <p>Are the district’s enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?</p> | Complete | <p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018-19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship</p> | <p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p> |

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| | | | <p>of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. | |
| 52. | Does the district ensure that one-time revenues do not pay for ongoing expenditures? | Complete | <p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p> | <p>3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.</p> <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---|----------|---|---|
| | | | | <p>meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021.</p> <p>3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> |
| 53. | Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource? | Complete | <p>The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.</p> | <p>The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.</p> |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|--|----------|---|--|
| 54. | Is training on the budget and governance provided to board members at least every two years? | Complete | There was no evidence that budget or governance training is provided to board members regularly. | The Superintendent has been conducting Board Learning Sessions. Board governance trainings has been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year. |
| 55. | Does the district use its most current multiyear projection when making financial decisions? | Complete | It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21. | Current budget philosophy is to understand fourth year budget implications of financial decisions. |
| 56. | Are the sources of repayment for non-voter-approved debt stable {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others}, predictable, and other than unrestricted general fund? | Complete | The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees. | Debt payment transferred outside of the General Fund to Mello Roos tax collections. |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|--|----------|--|--|
| 57. | Does the district analyze and adjust staffing based on staffing ratios and enrollment? | Complete | <p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p> | Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections. |
| 58. | Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods? | Complete | It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial | Position Control true-up conducted with the support of SCOE fiscal experts. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled. |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|---|----------|---|---|
| | | | <p>reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.</p> | |
| 59. | Does the governing board approve all new positions before positions are posted? | Complete | The governing board approves new positions after employees have been hired rather than when the position is vacant or posted. | New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, the new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised). |
| 60. | Do managers and staff responsible for the district's human resources, payroll and | Complete | Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings | H.R. and Business Services now meet bi-monthly. |

| No. | FCMAT Finding | Status | District Response | Progress |
|-----|--|--------|---|----------|
| | budget functions meet regularly to discuss issues and improve processes? | | should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments. | |

2020-2021 Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2021



Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education
September 16, 2021

Sacramento City Unified School District

Board of Education

Christina Pritchett, President, Area 3
Lisa Murawski, Vice President, Area 1
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Christine Baeta, Chief Academic Officer
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Tara Gallegos, Chief Communications Officer
Vacant, Chief Continuous Improvement and Accountability Officer
Cancy McArn, Chief Human Resource Officer
Bob Lyons, Chief Information Officer

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Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| Form | Description | Value |
|-------|--|------------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 55.57% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$0.00 |
| | | \$295,464,292.50 |
| | | \$295,464,292.50 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval. | 3.52% |
| | | |

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 16, 2021

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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Sharmila Laporte
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E-mail Address

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Chief Business Officer
Title
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E-mail Address

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 38,219.84 | 38,219.84 | 38,219.84 | 37,547.13 | 37,547.13 | 38,219.84 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 38,219.84 | 38,219.84 | 38,219.84 | 37,547.13 | 37,547.13 | 38,219.84 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 75.40 | 75.40 | 75.40 | 75.40 | 75.40 | 75.40 |
| b. Special Education-Special Day Class | 25.54 | 25.54 | 25.54 | 25.54 | 25.54 | 25.54 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 104.87 | 104.87 | 104.87 | 104.87 | 104.87 | 104.87 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 38,324.71 | 38,324.71 | 38,324.71 | 37,652.00 | 37,652.00 | 38,324.71 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 1,722.97 | 1,722.97 | 1,722.97 | 1,617.14 | 1,617.14 | 1,617.14 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 1,722.97 | 1,722.97 | 1,722.97 | 1,617.14 | 1,617.14 | 1,617.14 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 1,722.97 | 1,722.97 | 1,722.97 | 1,617.14 | 1,617.14 | 1,617.14 |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|----------------|---|---------|
| 1000 - Certificated Salaries | 213,345,658.57 | 301 | 1,747.53 | 303 | 213,343,911.04 | 305 | 545,608.91 | 545,608.91 | 307 | 212,798,302.13 | 309 |
| 2000 - Classified Salaries | 62,484,308.38 | 311 | 1,140,258.21 | 313 | 61,344,050.17 | 315 | 5,507,164.11 | 5,621,131.44 | 317 | 55,722,918.73 | 319 |
| 3000 - Employee Benefits | 177,007,076.80 | 321 | 21,004,602.54 | 323 | 156,002,474.26 | 325 | 4,415,050.66 | 4,508,060.72 | 327 | 151,494,413.54 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 60,643,058.21 | 331 | 569,764.90 | 333 | 60,073,293.31 | 335 | 7,374,485.02 | 15,562,699.71 | 337 | 44,510,593.60 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 75,524,144.91 | 341 | 610,301.39 | 343 | 74,913,843.52 | 345 | 28,524,642.43 | 34,507,635.37 | 347 | 40,406,208.15 | 349 |
| TOTAL | | | | | 565,677,572.30 | 365 | TOTAL | | 504,932,436.15 | 369 | |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|--------------------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 167,364,096.17 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 10,412,840.86 380 |
| 3. STRS. | | 3101 & 3102 | 43,479,798.60 382 |
| 4. PERS. | | 3201 & 3202 | 2,232,178.51 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 3,390,153.73 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 51,112,198.70 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 89,101.77 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 2,774,296.31 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 30,647.07 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 280,885,311.72 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 277,588.68 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 295,375.78 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 280,589,935.94 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 55.57% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|---|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 55.57% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 504,932,436.15 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Excluded resource 3210 - ESSER I funds because it is not incurring any teacher expenditures, classified instructional salaries and benefits were removed from the part II and included in 13b.

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES) and others.

| 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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 410,536,364.20 | 2,146,372.00 | 412,682,736.20 | 430,509,685.00 | 2,240,374.00 | 432,750,059.00 | 4.9% |
| 2) Federal Revenue | | 8100-8299 | 308,264.68 | 106,543,983.35 | 106,852,248.03 | 156,000.00 | 46,037,653.61 | 46,193,653.61 | -56.8% |
| 3) Other State Revenue | | 8300-8599 | 8,351,755.71 | 91,194,176.04 | 99,545,931.75 | 7,370,623.00 | 66,569,094.55 | 73,939,717.55 | -25.7% |
| 4) Other Local Revenue | | 8600-8799 | 6,304,879.85 | 1,366,384.23 | 7,671,264.08 | 5,769,588.89 | 616,056.43 | 6,385,645.32 | -16.8% |
| 5) TOTAL, REVENUES | | | 425,501,264.44 | 201,250,915.62 | 626,752,180.06 | 443,805,896.89 | 115,463,178.59 | 559,269,075.48 | -10.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 158,168,435.55 | 55,177,223.02 | 213,345,658.57 | 166,630,868.73 | 59,174,982.87 | 225,805,851.60 | 5.8% |
| 2) Classified Salaries | | 2000-2999 | 35,460,712.23 | 27,023,596.15 | 62,484,308.38 | 36,428,672.59 | 25,291,642.64 | 61,720,315.23 | -1.2% |
| 3) Employee Benefits | | 3000-3999 | 107,972,439.22 | 69,034,637.58 | 177,007,076.80 | 118,719,396.79 | 70,609,747.90 | 189,329,144.69 | 7.0% |
| 4) Books and Supplies | | 4000-4999 | 8,304,755.06 | 52,266,840.43 | 60,571,595.49 | 13,001,548.29 | 16,442,650.64 | 29,444,198.93 | -51.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 21,703,778.36 | 54,832,500.55 | 76,536,278.91 | 25,422,454.75 | 56,623,418.16 | 82,045,872.91 | 7.2% |
| 6) Capital Outlay | | 6000-6999 | 137,149.24 | 4,286,152.57 | 4,423,301.81 | 72,200.00 | 1,709,321.79 | 1,781,521.79 | -59.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,276,082.43 | 0.00 | 1,276,082.43 | 1,150,000.00 | 0.00 | 1,150,000.00 | -9.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (5,905,388.07) | 4,893,254.07 | (1,012,134.00) | (7,067,842.24) | 5,767,662.24 | (1,300,180.00) | 28.5% |
| 9) TOTAL, EXPENDITURES | | | 327,117,964.02 | 267,514,204.37 | 594,632,168.39 | 354,357,298.91 | 235,619,426.24 | 589,976,725.15 | -0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 98,383,300.42 | (66,263,288.75) | 32,120,011.67 | 89,448,597.98 | (120,156,247.65) | (30,707,649.67) | -195.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,169,080.00 | 0.00 | 2,169,080.00 | 2,316,301.00 | 0.00 | 2,316,301.00 | 6.8% |
| b) Transfers Out | | 7600-7629 | 1,430,985.02 | 0.00 | 1,430,985.02 | 266,000.00 | 0.00 | 266,000.00 | -81.4% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (80,112,384.21) | 80,112,384.21 | 0.00 | (98,193,763.00) | 98,193,763.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (79,374,289.23) | 80,112,384.21 | 738,094.98 | (96,143,462.00) | 98,193,763.00 | 2,050,301.00 | 177.8% |

| 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) | | | 19,009,011.19 | 13,849,095.46 | 32,858,106.65 | (6,694,864.02) | (21,962,484.65) | (28,657,348.67) | -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 | -49.8% |
| 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 | 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 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/Concentrat | 0000 | 9780 | | | | 4,934,619.00 | | 4,934,619.00 | |
| 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 | |
| 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 | | | 33,494,273.55 | 0.00 | 33,494,273.55 | 34,003,300.91 | (10,899,608.80) | 23,103,692.11 | -31.0% |

| 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 136,897,459.72 | 21,364,492.74 | 158,261,952.46 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 65,145.44 | 0.00 | 65,145.44 | | | | |
| c) in Revolving Cash Account | | 9130 | 225,000.00 | 0.00 | 225,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 8,421,392.31 | 17,493,055.49 | 25,914,447.80 | | | | |
| 4) Due from Grantor Government | | 9290 | 13,875,842.00 | 23,133,784.21 | 37,009,626.21 | | | | |
| 5) Due from Other Funds | | 9310 | 5,108,259.28 | 12,865.24 | 5,121,124.52 | | | | |
| 6) Stores | | 9320 | 104,480.38 | 0.00 | 104,480.38 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 164,697,579.13 | 62,004,197.68 | 226,701,776.81 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 57,311,111.86 | 23,113,786.83 | 80,424,898.69 | | | | |
| 2) Due to Grantor Governments | | 9590 | 260,176.29 | 1,806,475.06 | 2,066,651.35 | | | | |
| 3) Due to Other Funds | | 9610 | 3,418,176.87 | 4,302,126.06 | 7,720,302.93 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 10,583,206.38 | 10,583,206.38 | | | | |
| 6) TOTAL, LIABILITIES | | | 60,989,465.02 | 39,805,594.33 | 100,795,059.35 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 103,708,114.11 | 22,198,603.35 | 125,906,717.46 | | | | |

| 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) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 206,709,562.00 | 0.00 | 206,709,562.00 | 254,677,332.00 | 0.00 | 254,677,332.00 | 23.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 100,404,485.00 | 0.00 | 100,404,485.00 | 76,782,060.00 | 0.00 | 76,782,060.00 | -23.5% |
| State Aid - Prior Years | | 8019 | 106,824.00 | 0.00 | 106,824.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 703,696.90 | 0.00 | 703,696.90 | 688,577.00 | 0.00 | 688,577.00 | -2.1% |
| Timber Yield Tax | | 8022 | 22.80 | 0.00 | 22.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 79,896,434.38 | 0.00 | 79,896,434.38 | 79,104,483.00 | 0.00 | 79,104,483.00 | -1.0% |
| Unsecured Roll Taxes | | 8042 | 3,052,832.45 | 0.00 | 3,052,832.45 | 2,590,828.00 | 0.00 | 2,590,828.00 | -15.1% |
| Prior Years' Taxes | | 8043 | 1,048,713.68 | 0.00 | 1,048,713.68 | 640,689.00 | 0.00 | 640,689.00 | -38.9% |
| Supplemental Taxes | | 8044 | 2,468,403.72 | 0.00 | 2,468,403.72 | 3,514,197.00 | 0.00 | 3,514,197.00 | 42.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 19,817,073.06 | 0.00 | 19,817,073.06 | 16,463,656.00 | 0.00 | 16,463,656.00 | -16.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 10,676,020.29 | 0.00 | 10,676,020.29 | 9,887,550.00 | 0.00 | 9,887,550.00 | -7.4% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 21,306.60 | 0.00 | 21,306.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 424,905,374.88 | 0.00 | 424,905,374.88 | 444,349,372.00 | 0.00 | 444,349,372.00 | 4.6% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (14,369,010.68) | 0.00 | (14,369,010.68) | (13,839,687.00) | 0.00 | (13,839,687.00) | -3.7% |
| Property Taxes Transfers | | 8097 | 0.00 | 2,146,372.00 | 2,146,372.00 | 0.00 | 2,240,374.00 | 2,240,374.00 | 4.4% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 410,536,364.20 | 2,146,372.00 | 412,682,736.20 | 430,509,685.00 | 2,240,374.00 | 432,750,059.00 | 4.9% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 7,863,138.95 | 7,863,138.95 | 0.00 | 11,171,241.00 | 11,171,241.00 | 42.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 889,334.80 | 889,334.80 | 0.00 | 1,018,033.00 | 1,018,033.00 | 14.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 698.07 | 698.07 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 17,182,869.16 | 17,182,869.16 | | 22,687,137.00 | 22,687,137.00 | 32.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 1,757,074.44 | 1,757,074.44 | | 2,249,026.00 | 2,249,026.00 | 28.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 23,162.75 | 23,162.75 | | 159,885.68 | 159,885.68 | 590.3% |

| 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) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 599,983.82 | 599,983.82 | | 859,602.00 | 859,602.00 | 43.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 19,149,358.69 | 19,149,358.69 | | 5,302,930.11 | 5,302,930.11 | -72.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 454,659.34 | 454,659.34 | | 443,563.00 | 443,563.00 | -2.4% |
| All Other Federal Revenue | All Other | 8290 | 308,264.68 | 58,623,703.33 | 58,931,968.01 | 156,000.00 | 2,146,235.82 | 2,302,235.82 | -96.1% |
| TOTAL, FEDERAL REVENUE | | | 308,264.68 | 106,543,983.35 | 106,852,248.03 | 156,000.00 | 46,037,653.61 | 46,193,653.61 | -56.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 26,430,185.00 | 26,430,185.00 | | 27,222,273.00 | 27,222,273.00 | 3.0% |
| Prior Years | 6500 | 8319 | | (192.41) | (192.41) | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,545,513.00 | 0.00 | 1,545,513.00 | 1,576,423.00 | 0.00 | 1,576,423.00 | 2.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 6,654,473.71 | 2,814,650.70 | 9,469,124.41 | 5,794,200.00 | 1,892,772.00 | 7,686,972.00 | -18.8% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 7,100,614.68 | 7,100,614.68 | | 9,463,208.93 | 9,463,208.93 | 33.3% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 242,080.34 | 242,080.34 | | 382,424.00 | 382,424.00 | 58.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 735,059.74 | 735,059.74 | | 1,289,880.00 | 1,289,880.00 | 75.5% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 151,769.00 | 53,871,777.99 | 54,023,546.99 | 0.00 | 26,318,536.62 | 26,318,536.62 | -51.3% |
| TOTAL, OTHER STATE REVENUE | | | 8,351,755.71 | 91,194,176.04 | 99,545,931.75 | 7,370,623.00 | 66,569,094.55 | 73,939,717.55 | -25.7% |

| 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) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 74,023.99 | 0.00 | 74,023.99 | 50,000.00 | 0.00 | 50,000.00 | -32.5% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 2,135,893.12 | 0.00 | 2,135,893.12 | 1,936,781.00 | 0.00 | 1,936,781.00 | -9.3% |
| Interest | | 8660 | 1,056,346.66 | 0.00 | 1,056,346.66 | 1,455,400.00 | 0.00 | 1,455,400.00 | 37.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,947,848.55 | 0.00 | 1,947,848.55 | 1,968,490.00 | 0.00 | 1,968,490.00 | 1.1% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,087,243.53 | 1,366,384.23 | 2,453,627.76 | 358,917.89 | 616,056.43 | 974,974.32 | -60.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 3,524.00 | 0.00 | 3,524.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,304,879.85 | 1,366,384.23 | 7,671,264.08 | 5,769,588.89 | 616,056.43 | 6,385,645.32 | -16.8% |
| TOTAL, REVENUES | | | 425,501,264.44 | 201,250,915.62 | 626,752,180.06 | 443,805,896.89 | 115,463,178.59 | 559,269,075.48 | -10.8% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 131,573,840.57 | 36,927,414.62 | 168,501,255.19 | 137,860,025.90 | 40,766,950.72 | 178,626,976.62 | 6.0% |
| Certificated Pupil Support Salaries | | 1200 | 9,206,785.06 | 4,809,965.17 | 14,016,750.23 | 10,516,468.10 | 5,324,691.04 | 15,841,159.14 | 13.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 16,325,618.30 | 3,118,473.45 | 19,444,091.75 | 16,801,062.20 | 2,733,456.75 | 19,534,518.95 | 0.5% |
| Other Certificated Salaries | | 1900 | 1,062,191.62 | 10,321,369.78 | 11,383,561.40 | 1,453,312.53 | 10,349,884.36 | 11,803,196.89 | 3.7% |
| TOTAL, CERTIFICATED SALARIES | | | 158,168,435.55 | 55,177,223.02 | 213,345,658.57 | 166,630,868.73 | 59,174,982.87 | 225,805,851.60 | 5.8% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,334,669.64 | 9,503,028.17 | 10,837,697.81 | 967,469.67 | 12,113,250.78 | 13,080,720.45 | 20.7% |
| Classified Support Salaries | | 2200 | 13,799,219.25 | 10,902,357.58 | 24,701,576.83 | 14,857,587.02 | 8,040,922.56 | 22,898,509.58 | -7.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,427,034.56 | 2,646,585.76 | 7,073,620.32 | 5,186,442.49 | 2,479,779.53 | 7,666,222.02 | 8.4% |
| Clerical, Technical and Office Salaries | | 2400 | 14,319,519.36 | 2,746,349.41 | 17,065,868.77 | 13,909,262.71 | 1,800,967.98 | 15,710,230.69 | -7.9% |
| Other Classified Salaries | | 2900 | 1,580,269.42 | 1,225,275.23 | 2,805,544.65 | 1,507,910.70 | 856,721.79 | 2,364,632.49 | -15.7% |
| TOTAL, CLASSIFIED SALARIES | | | 35,460,712.23 | 27,023,596.15 | 62,484,308.38 | 36,428,672.59 | 25,291,642.64 | 61,720,315.23 | -1.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 24,416,269.00 | 30,774,508.71 | 55,190,777.71 | 27,911,985.57 | 31,158,810.62 | 59,070,796.19 | 7.0% |
| PERS | | 3201-3202 | 7,011,886.02 | 4,639,809.11 | 11,651,695.13 | 8,231,419.03 | 5,730,709.59 | 13,962,128.62 | 19.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,035,254.14 | 2,923,591.21 | 7,958,845.35 | 5,206,749.67 | 2,914,471.15 | 8,121,220.82 | 2.0% |
| Health and Welfare Benefits | | 3401-3402 | 53,791,100.08 | 23,058,377.55 | 76,849,477.63 | 55,087,532.31 | 22,111,971.24 | 77,199,503.55 | 0.5% |
| Unemployment Insurance | | 3501-3502 | 98,709.37 | 40,948.73 | 139,658.10 | 2,447,807.68 | 998,742.05 | 3,446,549.73 | 2367.8% |
| Workers' Compensation | | 3601-3602 | 3,006,529.86 | 1,273,239.72 | 4,279,769.58 | 3,042,445.61 | 1,179,442.56 | 4,221,888.17 | -1.4% |
| OPEB, Allocated | | 3701-3702 | 14,554,098.63 | 6,302,295.01 | 20,856,393.64 | 16,727,722.47 | 6,498,221.55 | 23,225,944.02 | 11.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 58,592.12 | 21,867.54 | 80,459.66 | 63,734.45 | 17,379.14 | 81,113.59 | 0.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 107,972,439.22 | 69,034,637.58 | 177,007,076.80 | 118,719,396.79 | 70,609,747.90 | 189,329,144.69 | 7.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,015,892.15 | 3,558,942.84 | 7,574,834.99 | 5,143,673.39 | 1,782,434.00 | 6,926,107.39 | -8.6% |
| Books and Other Reference Materials | | 4200 | 42,010.74 | 117,512.39 | 159,523.13 | 146,926.00 | 73,291.00 | 220,217.00 | 38.0% |
| Materials and Supplies | | 4300 | 3,266,579.73 | 27,304,456.89 | 30,571,036.62 | 6,955,915.05 | 13,401,566.68 | 20,357,481.73 | -33.4% |
| Noncapitalized Equipment | | 4400 | 980,272.44 | 21,273,917.95 | 22,254,190.39 | 755,033.85 | 1,185,358.96 | 1,940,392.81 | -91.3% |
| Food | | 4700 | 0.00 | 12,010.36 | 12,010.36 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,304,755.06 | 52,266,840.43 | 60,571,595.49 | 13,001,548.29 | 16,442,650.64 | 29,444,198.93 | -51.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 310,872.05 | 36,957,650.85 | 37,268,522.90 | 643,658.80 | 43,142,777.85 | 43,786,436.65 | 17.5% |
| Travel and Conferences | | 5200 | 51,837.46 | 126,748.91 | 178,586.37 | 313,996.35 | 307,100.30 | 621,096.65 | 247.8% |
| Dues and Memberships | | 5300 | 135,523.19 | 4,957.00 | 140,480.19 | 160,817.00 | 4,000.00 | 164,817.00 | 17.3% |
| Insurance | | 5400 - 5450 | 2,045,150.97 | 0.00 | 2,045,150.97 | 2,020,000.00 | 0.00 | 2,020,000.00 | -1.2% |
| Operations and Housekeeping Services | | 5500 | 10,107,327.63 | 54,459.00 | 10,161,786.63 | 9,646,920.00 | 4,500.00 | 9,651,420.00 | -5.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 632,913.54 | 1,899,451.78 | 2,532,365.32 | 1,296,155.00 | 474,525.00 | 1,770,680.00 | -30.1% |
| Transfers of Direct Costs | | 5710 | (117,920.72) | 117,920.72 | 0.00 | (115,096.50) | 115,096.50 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,584,021.24) | 10,136.33 | (1,573,884.91) | (1,575,071.00) | (54,077.00) | (1,629,148.00) | 3.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,081,981.25 | 15,438,685.45 | 24,520,666.70 | 11,881,891.64 | 12,590,784.01 | 24,472,675.65 | -0.2% |
| Communications | | 5900 | 1,040,114.23 | 222,490.51 | 1,262,604.74 | 1,149,183.46 | 38,711.50 | 1,187,894.96 | -5.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 21,703,778.36 | 54,832,500.55 | 76,536,278.91 | 25,422,454.75 | 56,623,418.16 | 82,045,872.91 | 7.2% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 299,652.79 | 299,652.79 | 0.00 | 100,000.00 | 100,000.00 | -66.6% |
| Buildings and Improvements of Buildings | | 6200 | 16,275.01 | 1,926,620.46 | 1,942,895.47 | 0.00 | 10,000.00 | 10,000.00 | -99.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 120,874.23 | 1,988,416.60 | 2,109,290.83 | 7,200.00 | 1,199,321.79 | 1,206,521.79 | -42.8% |
| Equipment Replacement | | 6500 | 0.00 | 71,462.72 | 71,462.72 | 65,000.00 | 400,000.00 | 465,000.00 | 550.7% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 137,149.24 | 4,286,152.57 | 4,423,301.81 | 72,200.00 | 1,709,321.79 | 1,781,521.79 | -59.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 38,117.00 | 0.00 | 38,117.00 | 40,000.00 | 0.00 | 40,000.00 | 4.9% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,227,347.29 | 0.00 | 1,227,347.29 | 1,100,000.00 | 0.00 | 1,100,000.00 | -10.4% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments All Other | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 10,618.14 | 0.00 | 10,618.14 | 10,000.00 | 0.00 | 10,000.00 | -5.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,276,082.43 | 0.00 | 1,276,082.43 | 1,150,000.00 | 0.00 | 1,150,000.00 | -9.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (4,893,254.07) | 4,893,254.07 | 0.00 | (5,767,662.24) | 5,767,662.24 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,012,134.00) | 0.00 | (1,012,134.00) | (1,300,180.00) | 0.00 | (1,300,180.00) | 28.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (5,905,388.07) | 4,893,254.07 | (1,012,134.00) | (7,067,842.24) | 5,767,662.24 | (1,300,180.00) | 28.5% |
| TOTAL, EXPENDITURES | | | 327,117,964.02 | 267,514,204.37 | 594,632,168.39 | 354,357,298.91 | 235,619,426.24 | 589,976,725.15 | -0.8% |

| 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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,169,080.00 | 0.00 | 2,169,080.00 | 2,316,301.00 | 0.00 | 2,316,301.00 | 6.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,169,080.00 | 0.00 | 2,169,080.00 | 2,316,301.00 | 0.00 | 2,316,301.00 | 6.8% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 549,131.23 | 0.00 | 549,131.23 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 39,818.27 | 0.00 | 39,818.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 842,035.52 | 0.00 | 842,035.52 | 266,000.00 | 0.00 | 266,000.00 | -68.4% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,430,985.02 | 0.00 | 1,430,985.02 | 266,000.00 | 0.00 | 266,000.00 | -81.4% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (80,112,384.21) | 80,112,384.21 | 0.00 | (98,193,763.00) | 98,193,763.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (80,112,384.21) | 80,112,384.21 | 0.00 | (98,193,763.00) | 98,193,763.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | | |
| | | | (79,374,289.23) | 80,112,384.21 | 738,094.98 | (96,143,462.00) | 98,193,763.00 | 2,050,301.00 | 177.8% |

| Description | Function 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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 410,536,364.20 | 2,146,372.00 | 412,682,736.20 | 430,509,685.00 | 2,240,374.00 | 432,750,059.00 | 4.9% |
| 2) Federal Revenue | | 8100-8299 | 308,264.68 | 106,543,983.35 | 106,852,248.03 | 156,000.00 | 46,037,653.61 | 46,193,653.61 | -56.8% |
| 3) Other State Revenue | | 8300-8599 | 8,351,755.71 | 91,194,176.04 | 99,545,931.75 | 7,370,623.00 | 66,569,094.55 | 73,939,717.55 | -25.7% |
| 4) Other Local Revenue | | 8600-8799 | 6,304,879.85 | 1,366,384.23 | 7,671,264.08 | 5,769,588.89 | 616,056.43 | 6,385,645.32 | -16.8% |
| 5) TOTAL REVENUES | | | 425,501,264.44 | 201,250,915.62 | 626,752,180.06 | 443,805,896.89 | 115,463,178.59 | 559,269,075.48 | -10.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 209,884,896.03 | 165,369,636.15 | 375,254,532.18 | 222,879,331.59 | 160,740,274.28 | 383,619,605.87 | 2.2% |
| 2) Instruction - Related Services | 2000-2999 | | 41,187,796.09 | 24,479,939.71 | 65,667,735.80 | 44,552,400.28 | 25,541,679.09 | 70,094,079.37 | 6.7% |
| 3) Pupil Services | 3000-3999 | | 23,598,157.75 | 26,901,722.23 | 50,499,879.98 | 28,201,675.45 | 24,981,099.16 | 53,182,774.61 | 5.3% |
| 4) Ancillary Services | 4000-4999 | | 2,441,463.06 | 364,227.57 | 2,805,690.63 | 3,796,624.06 | 168,491.00 | 3,965,115.06 | 41.3% |
| 5) Community Services | 5000-5999 | | 4,695.07 | 0.00 | 4,695.07 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 4,940.00 | 14,498.05 | 19,438.05 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 18,063,161.11 | 18,294,841.73 | 36,358,002.84 | 20,553,027.02 | 6,660,569.71 | 27,213,596.73 | -25.2% |
| 8) Plant Services | 8000-8999 | | 30,656,772.48 | 32,089,338.93 | 62,746,111.41 | 33,224,240.51 | 17,527,313.00 | 50,751,553.51 | -19.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,276,082.43 | 0.00 | 1,276,082.43 | 1,150,000.00 | 0.00 | 1,150,000.00 | -9.9% |
| 10) TOTAL EXPENDITURES | | | 327,117,964.02 | 267,514,204.37 | 594,632,168.39 | 354,357,298.91 | 235,619,426.24 | 589,976,725.15 | -0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 98,383,300.42 | (66,263,288.75) | 32,120,011.67 | 89,448,597.98 | (120,156,247.65) | (30,707,649.67) | -195.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,169,080.00 | 0.00 | 2,169,080.00 | 2,316,301.00 | 0.00 | 2,316,301.00 | 6.8% |
| b) Transfers Out | | 7600-7629 | 1,430,985.02 | 0.00 | 1,430,985.02 | 266,000.00 | 0.00 | 266,000.00 | -81.4% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (80,112,384.21) | 80,112,384.21 | 0.00 | (98,193,763.00) | 98,193,763.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (79,374,289.23) | 80,112,384.21 | 738,094.98 | (96,143,462.00) | 98,193,763.00 | 2,050,301.00 | 177.8% |

| Description | Function 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) | | | 19,009,011.19 | 13,849,095.46 | 32,858,106.65 | (6,694,864.02) | (21,962,484.65) | (28,657,348.67) | -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 | -49.8% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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/Concentr | 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 Supp/Concentration Carryo | 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/Concentr | 0000 | 9780 | | | | 4,934,619.00 | | 4,934,619.00 | |
| MAA Carryover | 0000 | 9780 | | | | 837,733.21 | | 837,733.21 | |
| School Site Supp/Concentration Carryo | 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% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 2,163,586.04 | 2,163,586.04 |
| 6230 | California Clean Energy Jobs Act | 54,002.30 | 54,002.30 |
| 6300 | Lottery: Instructional Materials | 1,233,503.44 | 1,233,503.44 |
| 6371 | CalWORKs for ROCP or Adult Education | 11,331.00 | 11,331.00 |
| 7085 | Learning Communities for School Success Program | 495,160.45 | 149,457.45 |
| 7311 | Classified School Employee Professional Development Block Grant | 261,532.00 | 261,532.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 542,507.25 | 542,507.25 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 12,202,891.87 | 4,307,007.02 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 2,841,060.00 | 19,772.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 2,312,441.37 | 2,312,441.37 |
| 9010 | Other Restricted Local | 80,587.63 | 80,587.63 |
| Total, Restricted Balance | | <u>22,198,603.35</u> | <u>11,135,727.50</u> |

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Student Activity Fund, and Cafeteria Funds.

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 135,507.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 135,507.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 343,447.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 343,447.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (207,940.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (207,940.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 1,219,952.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 1,219,952.00 | New |
| d) Other Restatements | | 9795 | 1,427,892.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,427,892.00 | 1,219,952.00 | -14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,219,952.00 | 1,219,952.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 5,934.00 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,214,018.00 | 1,219,952.00 | 0.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,214,018.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 5,934.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,219,952.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,219,952.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 135,507.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 135,507.00 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 343,447.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 343,447.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 343,447.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 135,507.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 135,507.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 343,447.00 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 343,447.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (207,940.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|---------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (207,940.00) | 0.00 | -100.0% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 0.00 | 1,219,952.00 | New |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 0.00 | 1,219,952.00 | New |
| d) Other Restatements | | | 9795 | 1,427,892.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 1,427,892.00 | 1,219,952.00 | -14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | 1,219,952.00 | 1,219,952.00 | 0.0% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 9712 | 5,934.00 | 0.00 | -100.0% |
| Prepaid Items | | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 9740 | 1,214,018.00 | 1,219,952.00 | 0.5% |
| c) Committed | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 8210 | Student Activity Funds | 1,214,018.00 | 1,219,952.00 |
| Total, Restricted Balance | | 1,214,018.00 | 1,219,952.00 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 18,191,947.00 | 17,988,961.00 | -1.1% |
| 2) Federal Revenue | | 8100-8299 | 1,646,213.57 | 435,110.00 | -73.6% |
| 3) Other State Revenue | | 8300-8599 | 2,025,682.37 | 1,173,050.69 | -42.1% |
| 4) Other Local Revenue | | 8600-8799 | 98,579.73 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 21,962,422.67 | 19,597,121.69 | -10.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,127,383.03 | 7,912,824.95 | -2.6% |
| 2) Classified Salaries | | 2000-2999 | 866,116.68 | 903,654.20 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 5,728,821.89 | 6,260,329.77 | 9.3% |
| 4) Books and Supplies | | 4000-4999 | 790,503.26 | 351,548.80 | -55.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,053,989.94 | 1,988,519.90 | -3.2% |
| 6) Capital Outlay | | 6000-6999 | 57,868.35 | 10,000.00 | -82.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 7,611.47 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 17,632,294.62 | 17,426,877.62 | -1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,330,128.05 | 2,170,244.07 | -49.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 245,200.61 | 266,000.00 | 8.5% |
| b) Transfers Out | | 7600-7629 | 2,169,080.00 | 2,316,301.00 | 6.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.08 | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,923,879.39) | (2,050,300.92) | 6.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,406,248.66 | 119,943.15 | -95.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,975,365.54 | 6,381,614.20 | 60.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,975,365.54 | 6,381,614.20 | 60.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,975,365.54 | 6,381,614.20 | 60.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,381,614.20 | 6,501,557.35 | 1.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,764,895.96 | 1,764,895.96 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | 4,616,718.24 | 4,736,661.39 | 2.6% |
| Charter School Funds | 0000 | 9780 | 4,608,489.56 | | |
| EPA Charter School Funds | 1400 | 9780 | 8,228.68 | | |
| Charter School Funds | 0000 | 9780 | | 4,728,432.71 | |
| EPA Charter School Funds | 1400 | 9780 | | 8,228.68 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,527,937.91 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 128,596.05 | | |
| 4) Due from Grantor Government | | 9290 | 1,802,080.22 | | |
| 5) Due from Other Funds | | 9310 | 3,427,186.57 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 10,885,800.75 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 533,115.36 | | |
| 2) Due to Grantor Governments | | 9590 | 32,014.91 | | |
| 3) Due to Other Funds | | 9610 | 3,537,109.47 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 401,946.81 | | |
| 6) TOTAL, LIABILITIES | | | 4,504,186.55 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 6,381,614.20 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|--|--------------|------------------------------|----------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 9,419,603.00 | 11,269,451.00 | 19.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,659,205.00 | 2,882,901.00 | -38.1% |
| State Aid - Prior Years | | 8019 | (50,710.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 4,163,849.00 | 3,836,609.00 | -7.9% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 18,191,947.00 | 17,988,961.00 | -1.1% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 317,655.35 | 435,110.00 | 37.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,328,558.22 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 1,646,213.57 | 435,110.00 | -73.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 49,285.00 | 50,130.79 | 1.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 327,527.28 | 321,155.90 | -1.9% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,648,870.09 | 801,764.00 | -51.4% |
| TOTAL, OTHER STATE REVENUE | | | 2,025,682.37 | 1,173,050.69 | -42.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 7,224.00 | 0.00 | -100.0% |
| Interest | | 8660 | 39,488.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 51,867.73 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 98,579.73 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 21,962,422.67 | 19,597,121.69 | -10.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 7,127,566.12 | 7,003,226.54 | -1.7% |
| Certificated Pupil Support Salaries | | 1200 | 188,554.79 | 192,948.50 | 2.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 750,358.32 | 716,145.91 | -4.6% |
| Other Certificated Salaries | | 1900 | 60,903.80 | 504.00 | -99.2% |
| TOTAL, CERTIFICATED SALARIES | | | 8,127,383.03 | 7,912,824.95 | -2.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 94,278.83 | 105,777.37 | 12.2% |
| Classified Support Salaries | | 2200 | 347,166.06 | 317,191.42 | -8.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 328,867.82 | 362,898.32 | 10.3% |
| Other Classified Salaries | | 2900 | 95,803.97 | 117,787.09 | 22.9% |
| TOTAL, CLASSIFIED SALARIES | | | 866,116.68 | 903,654.20 | 4.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,135,195.27 | 2,122,119.84 | -0.6% |
| PERS | | 3201-3202 | 162,547.41 | 198,747.49 | 22.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 184,990.43 | 211,119.30 | 14.1% |
| Health and Welfare Benefits | | 3401-3402 | 2,435,846.34 | 2,773,482.99 | 13.9% |
| Unemployment Insurance | | 3501-3502 | 4,498.89 | 106,593.88 | 2269.3% |
| Workers' Compensation | | 3601-3602 | 139,285.21 | 132,284.61 | -5.0% |
| OPEB, Allocated | | 3701-3702 | 664,139.78 | 713,559.44 | 7.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,318.56 | 2,422.22 | 4.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,728,821.89 | 6,260,329.77 | 9.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,896.22 | 78,582.90 | 2613.3% |
| Books and Other Reference Materials | | 4200 | 49,861.57 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 503,751.23 | 272,965.90 | -45.8% |
| Noncapitalized Equipment | | 4400 | 233,994.24 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 790,503.26 | 351,548.80 | -55.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 486.24 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 4,935.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 389,358.68 | 381,665.00 | -2.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,809.36 | 27,462.00 | 98.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,372,970.46 | 1,509,421.00 | 9.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 269,687.47 | 45,408.00 | -83.2% |
| Communications | | 5900 | 2,742.73 | 24,563.90 | 795.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,053,989.94 | 1,988,519.90 | -3.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 57,868.35 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 10,000.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 57,868.35 | 10,000.00 | -82.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 7,611.47 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 7,611.47 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 17,632,294.62 | 17,426,877.62 | -1.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 245,200.61 | 266,000.00 | 8.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 245,200.61 | 266,000.00 | 8.5% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 2,169,080.00 | 2,316,301.00 | 6.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,169,080.00 | 2,316,301.00 | 6.8% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.08 | New |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.08 | New |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,923,879.39) | (2,050,300.92) | 6.6% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 18,191,947.00 | 17,988,961.00 | -1.1% |
| 2) Federal Revenue | | 8100-8299 | 1,646,213.57 | 435,110.00 | -73.6% |
| 3) Other State Revenue | | 8300-8599 | 2,025,682.37 | 1,173,050.69 | -42.1% |
| 4) Other Local Revenue | | 8600-8799 | 98,579.73 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 21,962,422.67 | 19,597,121.69 | -10.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 12,790,695.79 | 12,680,481.67 | -0.9% |
| 2) Instruction - Related Services | 2000-2999 | | 2,697,988.92 | 2,792,487.75 | 3.5% |
| 3) Pupil Services | 3000-3999 | | 369,252.04 | 375,343.46 | 1.6% |
| 4) Ancillary Services | 4000-4999 | | 11,261.36 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 7,611.47 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 1,755,485.04 | 1,578,564.74 | -10.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17,632,294.62 | 17,426,877.62 | -1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 4,330,128.05 | 2,170,244.07 | -49.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 245,200.61 | 266,000.00 | 8.5% |
| b) Transfers Out | | 7600-7629 | 2,169,080.00 | 2,316,301.00 | 6.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.08 | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,923,879.39) | (2,050,300.92) | 6.6% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,406,248.66 | 119,943.15 | -95.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,975,365.54 | 6,381,614.20 | 60.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,975,365.54 | 6,381,614.20 | 60.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,975,365.54 | 6,381,614.20 | 60.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,381,614.20 | 6,501,557.35 | 1.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,764,895.96 | 1,764,895.96 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,616,718.24 | 4,736,661.39 | 2.6% |
| Charter School Funds | 0000 | 9780 | 4,608,489.56 | | |
| EPA Charter School Funds | 1400 | 9780 | 8,228.68 | | |
| Charter School Funds | 0000 | 9780 | | 4,728,432.71 | |
| EPA Charter School Funds | 1400 | 9780 | | 8,228.68 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6230 | California Clean Energy Jobs Act | 642,616.93 | 642,616.93 |
| 6300 | Lottery: Instructional Materials | 328,484.12 | 328,484.12 |
| 7311 | Classified School Employee Professional Development Block | 5,567.00 | 5,567.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 23,463.00 | 23,463.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 631,617.00 | 631,617.00 |
| 9010 | Other Restricted Local | 133,147.91 | 133,147.91 |
| Total, Restricted Balance | | 1,764,895.96 | 1,764,895.96 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,794,065.42 | 345,200.00 | -80.8% |
| 3) Other State Revenue | | 8300-8599 | 2,126,306.00 | 1,942,057.77 | -8.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,663,914.54 | 3,700,415.00 | 38.9% |
| 5) TOTAL, REVENUES | | | 6,584,285.96 | 5,987,672.77 | -9.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,942,851.67 | 1,544,837.06 | -20.5% |
| 2) Classified Salaries | | 2000-2999 | 1,325,344.16 | 1,292,373.82 | -2.5% |
| 3) Employee Benefits | | 3000-3999 | 2,263,233.51 | 2,190,277.42 | -3.2% |
| 4) Books and Supplies | | 4000-4999 | 270,297.91 | 214,133.61 | -20.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 869,540.56 | 714,867.00 | -17.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 62,003.02 | 31,184.00 | -49.7% |
| 9) TOTAL, EXPENDITURES | | | 6,733,270.83 | 5,987,672.91 | -11.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (148,984.87) | (0.14) | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 596,834.91 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 596,834.91 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 447,850.04 | (0.14) | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 353,245.00 | 801,095.04 | 126.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 353,245.00 | 801,095.04 | 126.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 353,245.00 | 801,095.04 | 126.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 801,095.04 | 801,094.90 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 801,095.04 | 801,094.90 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (48,263.64) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 283,084.41 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 235,733.66 | | |
| 4) Due from Grantor Government | | 9290 | 1,231,898.52 | | |
| 5) Due from Other Funds | | 9310 | 25,410.77 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,727,863.72 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 508,926.12 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 391,130.18 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 26,712.38 | | |
| 6) TOTAL, LIABILITIES | | | 926,768.68 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 801,095.04 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | | | | |
| | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | | | | |
| | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 199,804.93 | 160,000.00 | -19.9% |
| All Other Federal Revenue | All Other | 8290 | 1,594,260.49 | 185,200.00 | -88.4% |
| TOTAL, FEDERAL REVENUE | | | 1,794,065.42 | 345,200.00 | -80.8% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | | | | |
| | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | | | | |
| | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | |
| | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,448,703.00 | 1,321,451.77 | -8.8% |
| All Other State Revenue | All Other | 8590 | 677,603.00 | 620,606.00 | -8.4% |
| TOTAL, OTHER STATE REVENUE | | | 2,126,306.00 | 1,942,057.77 | -8.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (8,314.38) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 1,152,219.23 | 2,240,000.00 | 94.4% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,520,009.69 | 1,460,415.00 | -3.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,663,914.54 | 3,700,415.00 | 38.9% |
| TOTAL, REVENUES | | | 6,584,285.96 | 5,987,672.77 | -9.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,565,391.21 | 1,181,366.80 | -24.5% |
| Certificated Pupil Support Salaries | | 1200 | 107,796.10 | 102,648.10 | -4.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 269,664.36 | 260,822.16 | -3.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,942,851.67 | 1,544,837.06 | -20.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 149,157.09 | 156,760.08 | 5.1% |
| Classified Support Salaries | | 2200 | 487,022.32 | 387,590.64 | -20.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 257,392.52 | 268,951.54 | 4.5% |
| Clerical, Technical and Office Salaries | | 2400 | 343,047.23 | 389,071.56 | 13.4% |
| Other Classified Salaries | | 2900 | 88,725.00 | 90,000.00 | 1.4% |
| TOTAL, CLASSIFIED SALARIES | | | 1,325,344.16 | 1,292,373.82 | -2.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 513,933.58 | 414,506.08 | -19.3% |
| PERS | | 3201-3202 | 251,620.92 | 271,795.95 | 8.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 123,483.87 | 134,909.66 | 9.3% |
| Health and Welfare Benefits | | 3401-3402 | 1,037,846.59 | 1,012,949.16 | -2.4% |
| Unemployment Insurance | | 3501-3502 | 1,629.69 | 34,079.25 | 1991.1% |
| Workers' Compensation | | 3601-3602 | 50,656.98 | 42,808.12 | -15.5% |
| OPEB, Allocated | | 3701-3702 | 282,932.40 | 278,424.00 | -1.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,129.48 | 805.20 | -28.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,263,233.51 | 2,190,277.42 | -3.2% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 17,001.20 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 215,125.46 | 214,133.61 | -0.5% |
| Noncapitalized Equipment | | 4400 | 38,171.25 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 270,297.91 | 214,133.61 | -20.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 461,639.34 | 60,000.00 | -87.0% |
| Travel and Conferences | | 5200 | 6,275.76 | 4,000.00 | -36.3% |
| Dues and Memberships | | 5300 | 1,249.00 | 7,000.00 | 460.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 256,941.14 | 298,800.00 | 16.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,745.08 | 31,523.00 | 129.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 128,813.44 | 313,544.00 | 143.4% |
| Communications | | 5900 | 876.80 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 869,540.56 | 714,867.00 | -17.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 62,003.02 | 31,184.00 | -49.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 62,003.02 | 31,184.00 | -49.7% |
| TOTAL, EXPENDITURES | | | 6,733,270.83 | 5,987,672.91 | -11.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 596,834.91 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 596,834.91 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 596,834.91 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,794,065.42 | 345,200.00 | -80.8% |
| 3) Other State Revenue | | 8300-8599 | 2,126,306.00 | 1,942,057.77 | -8.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,663,914.54 | 3,700,415.00 | 38.9% |
| 5) TOTAL, REVENUES | | | 6,584,285.96 | 5,987,672.77 | -9.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 3,829,030.38 | 3,107,233.69 | -18.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,557,392.56 | 1,672,417.04 | 7.4% |
| 3) Pupil Services | 3000-3999 | | 562,478.07 | 421,855.94 | -25.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 62,003.02 | 31,184.00 | -49.7% |
| 8) Plant Services | 8000-8999 | | 722,366.80 | 754,982.24 | 4.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,733,270.83 | 5,987,672.91 | -11.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (148,984.87) | (0.14) | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 596,834.91 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 596,834.91 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 447,850.04 | (0.14) | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 353,245.00 | 801,095.04 | 126.8% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 353,245.00 | 801,095.04 | 126.8% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 353,245.00 | 801,095.04 | 126.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 801,095.04 | 801,094.90 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 801,095.04 | 801,094.90 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|----------------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 184,152.00 | 184,152.00 |
| 6391 | Adult Education Program | 119,572.16 | 119,572.16 |
| 7810 | Other Restricted State | 563.70 | 563.70 |
| 9010 | Other Restricted Local | 496,807.18 | 496,807.04 |
| Total, Restricted Balance | | 801,095.04 | 801,094.90 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,059,896.34 | 6,038,629.12 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 5,593,078.67 | 5,699,138.13 | 1.9% |
| 4) Other Local Revenue | | 8600-8799 | 958,498.29 | 1,448,136.04 | 51.1% |
| 5) TOTAL, REVENUES | | | 12,611,473.30 | 13,185,903.29 | 4.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,428,512.14 | 4,790,615.10 | 8.2% |
| 2) Classified Salaries | | 2000-2999 | 2,138,951.20 | 1,979,701.66 | -7.4% |
| 3) Employee Benefits | | 3000-3999 | 5,049,711.45 | 5,571,599.53 | 10.3% |
| 4) Books and Supplies | | 4000-4999 | 581,764.78 | 234,865.00 | -59.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 135,959.63 | 145,396.00 | 6.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 427,951.16 | 463,726.00 | 8.4% |
| 9) TOTAL, EXPENDITURES | | | 12,762,850.36 | 13,185,903.29 | 3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (151,377.06) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 549,131.23 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 549,131.23 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 397,754.17 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,284.83 | 413,039.00 | 2602.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,284.83 | 413,039.00 | 2602.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,284.83 | 413,039.00 | 2602.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 413,039.00 | 413,039.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 211,680.00 | 211,680.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 201,359.00 | 201,359.00 | 0.0% |
| Child Development Fund | 0000 | 9780 | 201,359.00 | | |
| Child Development Fund | 0000 | 9780 | | 201,359.00 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,101.67 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 16,641.19 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 811,302.61 | | |
| 4) Due from Grantor Government | | 9290 | 218,145.71 | | |
| 5) Due from Other Funds | | 9310 | 649,228.50 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,698,419.68 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 279,181.66 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 551,648.97 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 454,550.05 | | |
| 6) TOTAL, LIABILITIES | | | 1,285,380.68 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 413,039.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 6,059,896.34 | 6,038,629.12 | -0.4% |
| TOTAL, FEDERAL REVENUE | | | 6,059,896.34 | 6,038,629.12 | -0.4% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 4,833,060.69 | 5,145,892.89 | 6.5% |
| All Other State Revenue | All Other | 8590 | 760,017.98 | 553,245.24 | -27.2% |
| TOTAL, OTHER STATE REVENUE | | | 5,593,078.67 | 5,699,138.13 | 1.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (1,084.00) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 149,792.07 | 832,708.57 | 455.9% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 809,790.22 | 615,427.47 | -24.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 958,498.29 | 1,448,136.04 | 51.1% |
| TOTAL, REVENUES | | | 12,611,473.30 | 13,185,903.29 | 4.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,839,212.01 | 4,225,527.42 | 10.1% |
| Certificated Pupil Support Salaries | | 1200 | 102,535.08 | 106,274.04 | 3.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 477,039.67 | 458,813.64 | -3.8% |
| Other Certificated Salaries | | 1900 | 9,725.38 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,428,512.14 | 4,790,615.10 | 8.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,120,146.46 | 1,222,593.48 | 9.1% |
| Classified Support Salaries | | 2200 | 366,067.17 | 143,405.10 | -60.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 93,626.17 | 89,619.00 | -4.3% |
| Clerical, Technical and Office Salaries | | 2400 | 556,160.44 | 524,084.08 | -5.8% |
| Other Classified Salaries | | 2900 | 2,950.96 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,138,951.20 | 1,979,701.66 | -7.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 1,104,317.76 | 1,178,531.39 | 6.7% |
| PERS | | 3201-3202 | 489,473.34 | 541,771.63 | 10.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 249,641.60 | 281,922.94 | 12.9% |
| Health and Welfare Benefits | | 3401-3402 | 2,500,146.17 | 2,723,062.24 | 8.9% |
| Unemployment Insurance | | 3501-3502 | 3,306.18 | 80,743.64 | 2342.2% |
| Workers' Compensation | | 3601-3602 | 101,626.12 | 101,656.03 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 599,179.14 | 662,227.96 | 10.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,021.14 | 1,683.70 | -16.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,049,711.45 | 5,571,599.53 | 10.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 325,060.24 | 227,320.00 | -30.1% |
| Noncapitalized Equipment | | 4400 | 256,704.54 | 7,545.00 | -97.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 581,764.78 | 234,865.00 | -59.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,114.73 | 9,500.00 | 33.5% |
| Dues and Memberships | | 5300 | 0.00 | 400.00 | New |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,021.95 | 6,600.00 | 545.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,309.80 | 14,600.00 | 131.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 8,366.56 | 63,577.00 | 659.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 112,580.24 | 49,419.00 | -56.1% |
| Communications | | 5900 | 566.35 | 1,300.00 | 129.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 135,959.63 | 145,396.00 | 6.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 427,951.16 | 463,726.00 | 8.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 427,951.16 | 463,726.00 | 8.4% |
| TOTAL, EXPENDITURES | | | 12,762,850.36 | 13,185,903.29 | 3.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 549,131.23 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 549,131.23 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 549,131.23 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,059,896.34 | 6,038,629.12 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 5,593,078.67 | 5,699,138.13 | 1.9% |
| 4) Other Local Revenue | | 8600-8799 | 958,498.29 | 1,448,136.04 | 51.1% |
| 5) TOTAL, REVENUES | | | 12,611,473.30 | 13,185,903.29 | 4.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 9,152,801.13 | 10,130,959.06 | 10.7% |
| 2) Instruction - Related Services | 2000-2999 | | 2,539,243.59 | 2,307,142.32 | -9.1% |
| 3) Pupil Services | 3000-3999 | | 195,368.21 | 210,998.91 | 8.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 427,951.16 | 463,726.00 | 8.4% |
| 8) Plant Services | 8000-8999 | | 447,486.27 | 73,077.00 | -83.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,762,850.36 | 13,185,903.29 | 3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (151,377.06) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 549,131.23 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 549,131.23 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 397,754.17 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 15,284.83 | 413,039.00 | 2602.3% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 15,284.83 | 413,039.00 | 2602.3% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 15,284.83 | 413,039.00 | 2602.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 413,039.00 | 413,039.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 211,680.00 | 211,680.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 201,359.00 | 201,359.00 | 0.0% |
| | 0000 | 9780 | 201,359.00 | | |
| | 0000 | 9780 | | 201,359.00 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supple | 211,680.00 | 211,680.00 |
| Total, Restricted Balance | | <u>211,680.00</u> | <u>211,680.00</u> |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 30,032,167.29 | 30,000,000.00 | -0.1% |
| 3) Other State Revenue | | 8300-8599 | 39,055.92 | 1,010,012.00 | 2486.1% |
| 4) Other Local Revenue | | 8600-8799 | 525,962.21 | 200,000.00 | -62.0% |
| 5) TOTAL, REVENUES | | | 30,597,185.42 | 31,210,012.00 | 2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 7,181,602.81 | 7,889,892.68 | 9.9% |
| 3) Employee Benefits | | 3000-3999 | 5,314,322.42 | 7,525,739.00 | 41.6% |
| 4) Books and Supplies | | 4000-4999 | 10,945,933.24 | 14,104,448.00 | 28.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 372,292.49 | 531,945.00 | 42.9% |
| 6) Capital Outlay | | 6000-6999 | 2,700,909.12 | 520,500.00 | -80.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 514,568.35 | 805,270.00 | 56.5% |
| 9) TOTAL, EXPENDITURES | | | 27,029,628.43 | 31,377,794.68 | 16.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,567,556.99 | (167,782.68) | -104.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 39,818.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 39,818.27 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,607,375.26 | (167,782.68) | -104.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,807,058.35 | 16,414,433.61 | 28.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,807,058.35 | 16,414,433.61 | 28.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,807,058.35 | 16,414,433.61 | 28.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,414,433.61 | 16,246,650.93 | -1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 1,546,484.58 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 14,643,126.77 | 16,023,828.67 | 9.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 222,822.26 | 222,822.26 | 0.0% |
| Cafeteria Fund | 0000 | 9780 | 222,822.26 | | |
| Cafeteria Fund | 0000 | 9780 | | 222,822.26 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 8,333,501.47 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 2,887,662.41 | | |
| c) in Revolving Cash Account | | 9130 | 2,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 14,649.97 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 4,832,737.30 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 227.94 | | |
| 6) Stores | | 9320 | 1,546,484.58 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 17,617,263.67 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 674,670.18 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 518,700.14 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 9,459.74 | | |
| 6) TOTAL, LIABILITIES | | | 1,202,830.06 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 16,414,433.61 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 29,038,741.65 | 30,000,000.00 | 3.3% |
| Donated Food Commodities | | 8221 | 993,425.64 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 30,032,167.29 | 30,000,000.00 | -0.1% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 27,818.92 | 1,000,000.00 | 3494.7% |
| All Other State Revenue | | 8590 | 11,237.00 | 10,012.00 | -10.9% |
| TOTAL, OTHER STATE REVENUE | | | 39,055.92 | 1,010,012.00 | 2486.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 5,623.14 | 0.00 | -100.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 53,421.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 466,918.07 | 200,000.00 | -57.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 525,962.21 | 200,000.00 | -62.0% |
| TOTAL, REVENUES | | | 30,597,185.42 | 31,210,012.00 | 2.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 6,186,847.36 | 6,881,409.04 | 11.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 663,543.25 | 685,288.55 | 3.3% |
| Clerical, Technical and Office Salaries | | 2400 | 331,212.20 | 323,195.09 | -2.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,181,602.81 | 7,889,892.68 | 9.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 26,973.92 | 26,499.19 | -1.8% |
| PERS | | 3201-3202 | 1,053,617.38 | 1,379,174.25 | 30.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 500,869.88 | 563,092.26 | 12.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,913,729.25 | 4,327,909.25 | 48.5% |
| Unemployment Insurance | | 3501-3502 | 3,566.72 | 96,263.53 | 2598.9% |
| Workers' Compensation | | 3601-3602 | 111,312.59 | 118,347.84 | 6.3% |
| OPEB, Allocated | | 3701-3702 | 701,515.42 | 1,011,743.88 | 44.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,737.26 | 2,708.80 | -1.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,314,322.42 | 7,525,739.00 | 41.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 657,713.76 | 1,121,798.00 | 70.6% |
| Noncapitalized Equipment | | 4400 | 85,944.53 | 120,500.00 | 40.2% |
| Food | | 4700 | 10,202,274.95 | 12,862,150.00 | 26.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,945,933.24 | 14,104,448.00 | 28.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 13,000.00 | 15,700.00 | 20.8% |
| Travel and Conferences | | 5200 | 454.11 | 10,500.00 | 2212.2% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 30,951.49 | 206,000.00 | 565.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 116,388.78 | 66,320.00 | -43.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 34,546.51 | 52,150.00 | 51.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 176,663.24 | 180,075.00 | 1.9% |
| Communications | | 5900 | 288.36 | 1,200.00 | 316.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 372,292.49 | 531,945.00 | 42.9% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 2,413,068.39 | 125,000.00 | -94.8% |
| Equipment | | 6400 | 287,840.73 | 395,500.00 | 37.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,700,909.12 | 520,500.00 | -80.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 514,568.35 | 805,270.00 | 56.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 514,568.35 | 805,270.00 | 56.5% |
| TOTAL, EXPENDITURES | | | 27,029,628.43 | 31,377,794.68 | 16.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 39,818.27 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 39,818.27 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 39,818.27 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 30,032,167.29 | 30,000,000.00 | -0.1% |
| 3) Other State Revenue | | 8300-8599 | 39,055.92 | 1,010,012.00 | 2486.1% |
| 4) Other Local Revenue | | 8600-8799 | 525,962.21 | 200,000.00 | -62.0% |
| 5) TOTAL, REVENUES | | | 30,597,185.42 | 31,210,012.00 | 2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 24,045,775.37 | 30,241,524.68 | 25.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 514,568.35 | 805,270.00 | 56.5% |
| 8) Plant Services | 8000-8999 | | 2,469,284.71 | 331,000.00 | -86.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 27,029,628.43 | 31,377,794.68 | 16.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,567,556.99 | (167,782.68) | -104.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 39,818.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 39,818.27 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,607,375.26 | (167,782.68) | -104.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,807,058.35 | 16,414,433.61 | 28.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,807,058.35 | 16,414,433.61 | 28.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,807,058.35 | 16,414,433.61 | 28.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,414,433.61 | 16,246,650.93 | -1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 1,546,484.58 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 14,643,126.77 | 16,023,828.67 | 9.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 222,822.26 | 222,822.26 | 0.0% |
| Cafeteria Fund | 0000 | 9780 | 222,822.26 | | |
| Cafeteria Fund | 0000 | 9780 | | 222,822.26 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 4,399,291.74 | 5,726,736.42 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 1,248,823.63 | 1,302,080.67 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 8,877,320.00 | 8,877,320.18 |
| 9010 | Other Restricted Local | 117,691.40 | 117,691.40 |
| Total, Restricted Balance | | 14,643,126.77 | 16,023,828.67 |

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Fund and Capital Project Fund for Blended Components Units.

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,683,407.59 | 142,115.00 | -96.1% |
| 5) TOTAL, REVENUES | | | 3,683,407.59 | 142,115.00 | -96.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 427,082.23 | 644,706.12 | 51.0% |
| 3) Employee Benefits | | 3000-3999 | 242,539.87 | 363,317.09 | 49.8% |
| 4) Books and Supplies | | 4000-4999 | (3,683,019.63) | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 656,226.69 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 36,008,625.89 | 13,577,100.02 | -62.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 33,651,455.05 | 14,585,123.23 | -56.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (29,968,047.46) | (14,443,008.23) | -51.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,919,292.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,919,292.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (28,048,755.46) | (14,443,008.23) | -48.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 62,467,592.82 | 34,418,837.36 | -44.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 62,467,592.82 | 34,418,837.36 | -44.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 62,467,592.82 | 34,418,837.36 | -44.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,418,837.36 | 19,975,829.13 | -42.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 34,418,837.36 | 19,975,829.13 | -42.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 17,560,304.04 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 343,001.01 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 16,117,637.28 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 393,692.76 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 3,653,632.64 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 38,068,267.73 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 3,649,430.37 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 3,649,430.37 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 34,418,837.36 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 207,012.16 | 142,115.00 | -31.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,476,395.43 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,683,407.59 | 142,115.00 | -96.1% |
| TOTAL, REVENUES | | | 3,683,407.59 | 142,115.00 | -96.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 140,992.35 | 373,607.28 | 165.0% |
| Clerical, Technical and Office Salaries | | 2400 | 286,089.88 | 271,098.84 | -5.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 427,082.23 | 644,706.12 | 51.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 81,866.36 | 147,444.44 | 80.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 32,005.65 | 48,395.81 | 51.2% |
| Health and Welfare Benefits | | 3401-3402 | 98,210.96 | 117,755.28 | 19.9% |
| Unemployment Insurance | | 3501-3502 | 209.14 | 7,842.51 | 3649.9% |
| Workers' Compensation | | 3601-3602 | 6,619.80 | 9,670.69 | 46.1% |
| OPEB, Allocated | | 3701-3702 | 23,341.70 | 32,004.00 | 37.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 286.26 | 204.36 | -28.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 242,539.87 | 363,317.09 | 49.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | (4,350,839.67) | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 667,820.04 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | (3,683,019.63) | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 8,665.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 647,561.69 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 656,226.69 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 4,025,624.88 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 31,797,222.97 | 13,577,100.02 | -57.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 185,778.04 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 36,008,625.89 | 13,577,100.02 | -62.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 33,651,455.05 | 14,585,123.23 | -56.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,919,292.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,919,292.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,919,292.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,683,407.59 | 142,115.00 | -96.1% |
| 5) TOTAL, REVENUES | | | 3,683,407.59 | 142,115.00 | -96.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 33,651,455.05 | 14,585,123.23 | -56.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 33,651,455.05 | 14,585,123.23 | -56.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (29,968,047.46) | (14,443,008.23) | -51.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,919,292.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,919,292.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (28,048,755.46) | (14,443,008.23) | -48.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 62,467,592.82 | 34,418,837.36 | -44.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 62,467,592.82 | 34,418,837.36 | -44.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 62,467,592.82 | 34,418,837.36 | -44.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,418,837.36 | 19,975,829.13 | -42.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 34,418,837.36 | 19,975,829.13 | -42.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 34,418,837.36 | 19,975,829.13 |
| Total, Restricted Balance | | <u>34,418,837.36</u> | <u>19,975,829.13</u> |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,302,467.34 | 6,480,000.00 | -22.0% |
| 5) TOTAL, REVENUES | | | 8,302,467.34 | 6,480,000.00 | -22.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 216,156.66 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 5,980,150.47 | 3,000,000.00 | -49.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,695,000.00 | 3,543,702.00 | 31.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,891,307.13 | 6,543,702.00 | -26.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (588,839.79) | (63,702.00) | -89.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (588,839.79) | (63,702.00) | -89.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,196,507.06 | 19,607,667.27 | -2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,196,507.06 | 19,607,667.27 | -2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,196,507.06 | 19,607,667.27 | -2.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,607,667.27 | 19,543,965.27 | -0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 19,607,667.27 | 19,543,965.27 | -0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 20,850,740.34 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 171,891.92 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 52,176.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 21,074,808.26 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,309,139.61 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 158,001.38 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,467,140.99 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 19,607,667.27 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 2,910,810.68 | 1,500,000.00 | -48.5% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 124,944.00 | 80,000.00 | -36.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 5,266,712.66 | 4,900,000.00 | -7.0% |
| Other Local Revenue All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,302,467.34 | 6,480,000.00 | -22.0% |
| TOTAL, REVENUES | | | 8,302,467.34 | 6,480,000.00 | -22.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 158,001.38 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 58,155.28 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 216,156.66 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,980,150.47 | 3,000,000.00 | -49.8% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,980,150.47 | 3,000,000.00 | -49.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 718,702.00 | New |
| Other Debt Service - Principal | | 7439 | 2,695,000.00 | 2,825,000.00 | 4.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,695,000.00 | 3,543,702.00 | 31.5% |
| TOTAL, EXPENDITURES | | | 8,891,307.13 | 6,543,702.00 | -26.4% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,302,467.34 | 6,480,000.00 | -22.0% |
| 5) TOTAL, REVENUES | | | 8,302,467.34 | 6,480,000.00 | -22.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 6,196,307.13 | 3,000,000.00 | -51.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,695,000.00 | 3,543,702.00 | 31.5% |
| 10) TOTAL, EXPENDITURES | | | 8,891,307.13 | 6,543,702.00 | -26.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (588,839.79) | (63,702.00) | -89.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (588,839.79) | (63,702.00) | -89.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,196,507.06 | 19,607,667.27 | -2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,196,507.06 | 19,607,667.27 | -2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,196,507.06 | 19,607,667.27 | -2.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,607,667.27 | 19,543,965.27 | -0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 19,607,667.27 | 19,543,965.27 | -0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 19,607,667.27 | 19,543,965.27 |
| Total, Restricted Balance | | <u>19,607,667.27</u> | <u>19,543,965.27</u> |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,870,273.38 | 1,940,627.00 | 3.8% |
| 5) TOTAL, REVENUES | | | 1,870,273.38 | 1,940,627.00 | 3.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,523.48 | 15,552.00 | 7.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,770,334.00 | 2,092,777.00 | -24.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,784,857.48 | 2,108,329.00 | -24.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (914,584.10) | (167,702.00) | -81.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (914,584.10) | (167,702.00) | -81.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,020,745.62 | 1,106,161.52 | -45.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,020,745.62 | 1,106,161.52 | -45.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,020,745.62 | 1,106,161.52 | -45.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,106,161.52 | 938,459.52 | -15.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,106,161.52 | 938,459.52 | -15.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,103,783.52 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,378.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,106,161.52 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,106,161.52 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| Unsecured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8616 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| Other | | 8621 | 1,864,214.38 | 1,930,977.00 | 3.6% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| Leases and Rentals | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,059.00 | 9,650.00 | 59.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,870,273.38 | 1,940,627.00 | 3.8% |
| TOTAL, REVENUES | | | 1,870,273.38 | 1,940,627.00 | 3.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,523.48 | 15,552.00 | 7.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,523.48 | 15,552.00 | 7.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 2,770,334.00 | 2,092,777.00 | -24.5% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,770,334.00 | 2,092,777.00 | -24.5% |
| TOTAL, EXPENDITURES | | | 2,784,857.48 | 2,108,329.00 | -24.3% |

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,870,273.38 | 1,940,627.00 | 3.8% |
| 5) TOTAL, REVENUES | | | 1,870,273.38 | 1,940,627.00 | 3.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 14,523.48 | 15,552.00 | 7.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,770,334.00 | 2,092,777.00 | -24.5% |
| 10) TOTAL, EXPENDITURES | | | 2,784,857.48 | 2,108,329.00 | -24.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (914,584.10) | (167,702.00) | -81.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (914,584.10) | (167,702.00) | -81.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,020,745.62 | 1,106,161.52 | -45.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,020,745.62 | 1,106,161.52 | -45.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,020,745.62 | 1,106,161.52 | -45.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,106,161.52 | 938,459.52 | -15.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,106,161.52 | 938,459.52 | -15.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,106,161.52 | 938,459.52 |
| Total, Restricted Balance | | <u>1,106,161.52</u> | <u>938,459.52</u> |

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 382,505.00 | 330,000.00 | -13.7% |
| 4) Other Local Revenue | | 8600-8799 | 50,527,389.30 | 44,417,325.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 50,909,894.30 | 44,747,325.00 | -12.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 48,556,900.00 | 48,556,901.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 48,556,900.00 | 48,556,901.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,352,994.30 | (3,809,576.00) | -261.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,352,994.30 | (3,809,576.00) | -261.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,948,534.35 | 34,301,528.65 | 7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,948,534.35 | 34,301,528.65 | 7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,948,534.35 | 34,301,528.65 | 7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,301,528.65 | 30,491,952.65 | -11.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 34,301,528.65 | 30,491,952.65 | -11.1% |
| Bond Interest and Redemption Fund | 0000 | 9780 | 34,301,528.65 | | |
| Bond Interest and Redemption Fund | 0000 | 9780 | | 30,491,952.65 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 52,847,001.65 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 117,699.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 52,964,700.65 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 12,119,064.65 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 6,544,107.35 | | |
| 6) TOTAL, LIABILITIES | | | 18,663,172.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 34,301,528.65 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 382,505.00 | 329,115.00 | -14.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 885.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 382,505.00 | 330,000.00 | -13.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 45,652,203.00 | 34,074,893.00 | -25.4% |
| Unsecured Roll | | 8612 | 1,647,149.00 | 1,439,814.00 | -12.6% |
| Prior Years' Taxes | | 8613 | 561,973.00 | 2,677,807.00 | 376.5% |
| Supplemental Taxes | | 8614 | 1,287,464.00 | 1,281,072.00 | -0.5% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 12,008.00 | 5,569.00 | -53.6% |
| Interest | | 8660 | 1,359,093.00 | 1,247,083.00 | -8.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 7,499.30 | 3,691,087.00 | 49119.1% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 50,527,389.30 | 44,417,325.00 | -12.1% |
| TOTAL, REVENUES | | | 50,909,894.30 | 44,747,325.00 | -12.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 19,851,900.00 | 19,432,524.00 | -2.1% |
| Other Debt Service - Principal | | 7439 | 28,705,000.00 | 29,124,377.00 | 1.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 48,556,900.00 | 48,556,901.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 48,556,900.00 | 48,556,901.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 382,505.00 | 330,000.00 | -13.7% |
| 4) Other Local Revenue | | 8600-8799 | 50,527,389.30 | 44,417,325.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 50,909,894.30 | 44,747,325.00 | -12.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 48,556,900.00 | 48,556,901.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 48,556,900.00 | 48,556,901.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,352,994.30 | (3,809,576.00) | -261.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,352,994.30 | (3,809,576.00) | -261.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,948,534.35 | 34,301,528.65 | 7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,948,534.35 | 34,301,528.65 | 7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,948,534.35 | 34,301,528.65 | 7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,301,528.65 | 30,491,952.65 | -11.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 34,301,528.65 | 30,491,952.65 | -11.1% |
| Bond Interest and Redemption Fund | 0000 | 9780 | 34,301,528.65 | | |
| Bond Interest and Redemption Fund | 0000 | 9780 | | 30,491,952.65 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance Fund, which includes the Dental/Vision Fund.

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,072,178.47 | 15,125,000.00 | 7.5% |
| 5) TOTAL, REVENUES | | | 14,072,178.47 | 15,125,000.00 | 7.5% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 351,419.03 | 349,545.60 | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 221,513.64 | 242,829.78 | 9.6% |
| 4) Books and Supplies | | 4000-4999 | 4,372.23 | 37,149.00 | 749.7% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 13,797,675.12 | 14,473,000.00 | 4.9% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 14,374,980.02 | 15,102,524.38 | 5.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (302,801.55) | 22,475.62 | -107.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (302,801.55) | 22,475.62 | -107.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,935,257.21 | 12,632,455.66 | -2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,935,257.21 | 12,632,455.66 | -2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 12,935,257.21 | 12,632,455.66 | -2.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,632,455.66 | 12,654,931.28 | 0.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,632,455.66 | 12,654,931.28 | 0.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 11,397,178.58 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 392.46 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 250,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,303,291.49 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 82.13 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 13,950,944.66 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,318,489.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 1,318,489.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 12,632,455.66 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 54,437.00 | 45,000.00 | -17.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 14,017,741.47 | 15,080,000.00 | 7.6% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,072,178.47 | 15,125,000.00 | 7.5% |
| TOTAL, REVENUES | | | 14,072,178.47 | 15,125,000.00 | 7.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 85,729.26 | 88,298.28 | 3.0% |
| Clerical, Technical and Office Salaries | | 2400 | 265,689.77 | 261,247.32 | -1.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 351,419.03 | 349,545.60 | -0.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 71,266.72 | 79,474.56 | 11.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 22,268.48 | 25,524.74 | 14.6% |
| Health and Welfare Benefits | | 3401-3402 | 96,208.25 | 100,680.84 | 4.6% |
| Unemployment Insurance | | 3501-3502 | 120.13 | 4,100.89 | 3313.7% |
| Workers' Compensation | | 3601-3602 | 3,958.08 | 5,243.19 | 32.5% |
| OPEB, Allocated | | 3701-3702 | 27,358.02 | 27,468.00 | 0.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 333.96 | 337.56 | 1.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 221,513.64 | 242,829.78 | 9.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,372.23 | 32,875.00 | 651.9% |
| Noncapitalized Equipment | | 4400 | 0.00 | 4,274.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 4,372.23 | 37,149.00 | 749.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,165.58 | 11,000.00 | 843.7% |
| Dues and Memberships | | 5300 | 0.00 | 3,000.00 | New |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 4,000.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,796,509.54 | 14,455,000.00 | 4.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 13,797,675.12 | 14,473,000.00 | 4.9% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 14,374,980.02 | 15,102,524.38 | 5.1% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,072,178.47 | 15,125,000.00 | 7.5% |
| 5) TOTAL, REVENUES | | | 14,072,178.47 | 15,125,000.00 | 7.5% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 14,374,980.02 | 15,102,524.38 | 5.1% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 14,374,980.02 | 15,102,524.38 | 5.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (302,801.55) | 22,475.62 | -107.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (302,801.55) | 22,475.62 | -107.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,935,257.21 | 12,632,455.66 | -2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,935,257.21 | 12,632,455.66 | -2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 12,935,257.21 | 12,632,455.66 | -2.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,632,455.66 | 12,654,931.28 | 0.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,632,455.66 | 12,654,931.28 | 0.2% |

