

San Bernardino City Unified School District



2021-22
Final Budget
June 22, 2021

San Bernardino City Unified School District

2021-22 Final Budget

June 22, 2021

Doc Ervin
Superintendent

Harold Vollkommer, Ed. D.
Deputy Superintendent

Jayne Christakos
Associate Superintendent Business, Facilities, and Operations

Prepared by:
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Fiscal Services
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Making
Hope
Happen



San Bernardino City Unified School District 2021-22 Final Budget

Board of Education

Gwendolyn Dowdy-Rodgers, President

Dr. Scott Wyatt, Vice President

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Dr. Margaret Hill

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Doc Ervin
Superintendent

Harold Vollkommer, Ed.D.
Deputy Superintendent

Jayne Christakos
Associate Superintendent Business, Facilities, and Operations

Ana Applegate
Assistant Superintendent, Educational Services

Rachel Monarrez, Ph.D.
Assistant Superintendent, Continuous Improvement

Marcus Funchess, Ed.D.
Assistant Superintendent, Human Resources

Sandra Rodriguez, Ed.D.
Assistant Superintendent, Student Services

Joseph Paulino
Chief School Police

Ginger Ontiveros
Executive Director, Community Engagement

**San Bernardino City Unified
2021-22 Final Budget**

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San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2021-22

Complete By	Item Black Font – Budget Blue Font - LCAP	Time/Location
December 8, 2020	LCAP Community Meeting	Zoom Meeting, 5:30 – 7:00 p.m.
December 15	Board Presentation – Budget Overview for Parents (BOP) approval	BOE 5:30 p.m.
December 15	Board approval of 2020-21 First Interim Report	BOE 5:30 p.m.
January 10, 2021	Release of Governor’s Fiscal Year 2021-22 Budget Proposal	
January 10	Directors/LCAP Leads	Google Meeting, 1:00 – 4:30 p.m.
January 15	Distribution of Position Control Report for Site and Department review/update/action in anticipation of Budget Development	via email
January 19 Tentative	Preliminary Enrollment Projections published to sites	
January 21	SPSA Development Training	9:00 - 11:00 am 1:00 - 3:00 pm
January 22	SPSA Development Training	9:00 - 11:00 am 1:00 - 3:00 pm
January 22	Preliminary staffing information provided to school sites based upon preliminary projected enrollment	
January 28	Community Stakeholder LCAP Meeting	Zoom Meeting, 5:30 – 7:00 p.m.
January 29	Budget allocations based on preliminary enrollment projections, reports and rates distributed to school sites and Departments by Fiscal Services	
February 1 – March 19	All sites and Departments complete 2021-22 Budgets	
February 5	Due Date for HR Certificated Reduction in Work Year Forms to HR Certificated	
February 23	LCAP Community Meeting	Zoom Meeting, 5:30-7:00 p.m.
March 1	Classified HR forms to Fiscal Services to reduce or abolish positions	
March 6	Directors/LCAP Leads	Google Meeting, 1:00-4:30 p.m.
March 12	Completion of Classified HR forms to reduce or abolish positions from Fiscal to HR Classified	
March 16	Fiscal Year 2020-21 Second Interim Report and LCAP Update submitted to Board for approval	Zoom Meeting 5:30 p.m.
March 18	LCAP Community Meeting	Zoom Meeting, 5:30 - 7:00 pm

**San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2021-22**

March 19	Budgets Due for all sites and departments	
March 22 – April 30	Fiscal Services review and update of Department/Division budgets and input of site budgetary information into Budget Development System	
April 17	Completion and submission of all final 2020-21 Purchase Requisitions	
April 20	Board Budget and LCAP Workshop	TBD
April 27	Community Stakeholder LCAP Meeting	Zoom Meeting, 5:30 – 7:00 p.m.
May 7	SPSA and Executive Summary due to Categorical Programs Department	
May 7	Directors/LCAP Leads	Google Meeting, 1:00 – 4:30 p.m.
May 15	State's May Revision to Governor's Proposed Budget for Fiscal Year 2021-22	
May 17	Encumbering for Fiscal Year 2021-22 open to all sites and departments	
May 18	Board Budget and LCAP Update	BOE 5:30 p.m.
May 25	Community Stakeholder LCAP Meeting – LCAP Update (DAC/DELAC per Ed Code)	Zoom Meeting, 5:30 - 7:00 p.m.
June 8	Public Hearing on LCAP and Budget at the Board of Education Meeting	TBD
June 22	Board Adoption of Fiscal Year 2021-22 Budget and LCAP at the Board of Education Meeting	TBD

CATEGORICAL PROGRAMS

San Bernardino City Unified School District Local Control and Accountability Plan (LCAP) Calendar 2020-21

July 22, 2020	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
August 26, 2020	Learning Continuity & Attendance Plan (LCP) Meeting (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:00pm-7:00pm
August 27, 2020	DAC - LCP Meeting	Zoom, 5:00pm-6:00pm
August 27, 2020	DELAC - LCP Meeting	Zoom, 5:00pm-6:00pm
September 1, 2020	LCP Public Hearing – Board Meeting	Zoom, 5:30pm
September 15, 2020	LCP Approval – Board Meeting	Zoom, 5:30pm
November 10, 2020	LCP County Recommendations Public Considerations Board Meeting	Zoom, 5:30pm
December 8, 2020	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
January 27, 2021	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
February 23, 2021	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
March 16, 2021	Board Meeting	Zoom, 5:30pm
March 18, 2021	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
April 27, 2021	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm
May 18, 2021	Board Meeting	Zoom, 5:30pm
May 25, 2021	LCAP Community Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	Zoom, 5:30pm-7:00pm

May 26, 2021	LCAP Parent Advisory Meeting LCAP Input Session- (CAC, DAC, DELAC, DAAAC)	Zoom, 5:30pm-7:00pm
June 8, 2021	Public Hearing	Zoom, 5:30pm
June 22, 2021	Board Approval	Zoom, 5:30pm

*Meeting dates are subject to change

San Bernardino City Unified School District

Budget Overview

As of July 1, 2021

This overview has been prepared to provide an overall summary of the district budget and identify the major sources of funding and how the funds are allocated. Developing a balanced budget is a critical element of a fiscally responsible school district.

The implementation of the Local Control Funding Formula (LCFF), funding for K-12 education has improved significantly since 2012-13, although funding for education in California is still near the bottom as compared to the Nation. While still maintaining fiscal solvency, budgeting decisions and new expenditures are prioritized based upon the District's Community Engagement Plan (CEP), Local Control Accountability Plan (LCAP) and Key Performance Indicators (KPIs).

LCFF has reached full implementation; however, future funding increases of COLA only will be less than increases in future obligations such as PERS/STRS, health and welfare, step and column, Special Education and other operational costs. The district will have to prioritize its expenditures and prepare for these increases.

San Bernardino City Unified projects to receive approximately \$914.2 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF) which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations) as follows:

2021-22 Projected Revenues	Amount
LCFF Base Funding	\$ 430,643,880
LCFF Supplemental/Concentration*	\$ 159,076,046
LCFF Transfer to Deferred Maintenance	(\$ 2,007,171)
Total LCFF Sources	\$ 587,712,755
Federal (includes Unrestricted and Restricted Sources)	\$ 188,160,237
Other State (includes Unrestricted and Restricted Sources)	\$ 127,849,096
Other Local (includes Unrestricted and Restricted Sources)	\$ 10,464,974
Total General Fund Revenues	\$ 914,187,062

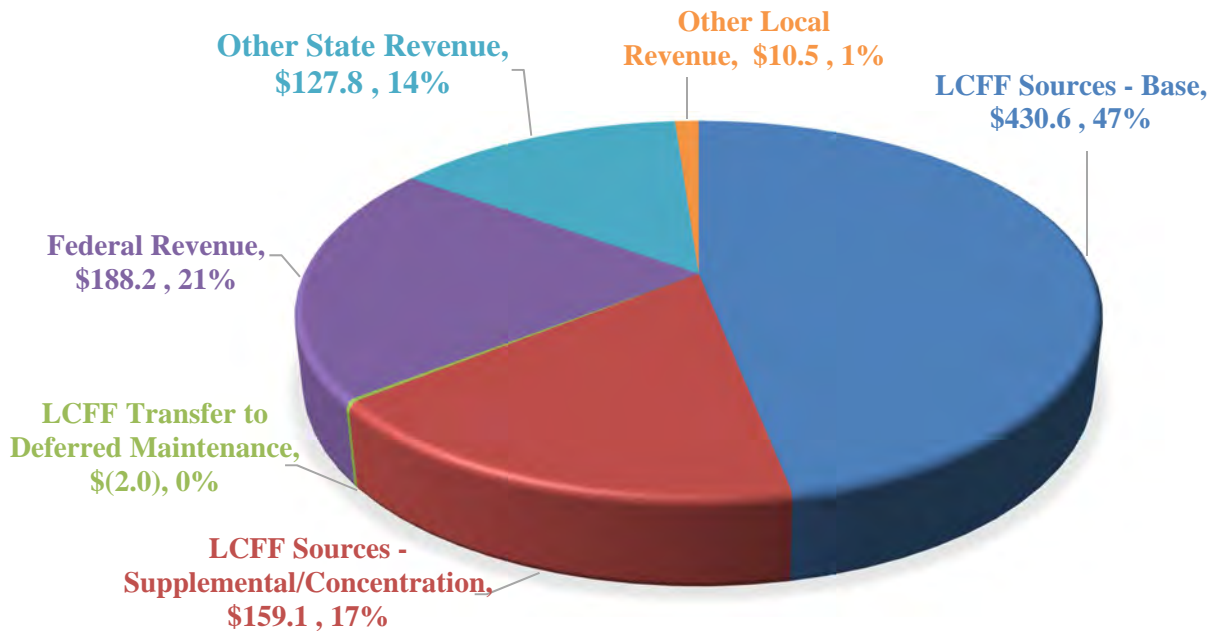
*Supplemental Revenue was projected at 23.3% of base revenue per proposed legislation. This is an increase of 3.3% over prior years. This increased amount will be held in reserve until the State budget is finalized.

Base Programs

Base educational and district operational programs are funded through LCFF sources, other state revenue, and local sources. These programs are required to provide the primary educational and operational activities of the district. Examples include teaching staff, school administration, and support systems such as: utilities, maintenance, and insurance.

The attached Schedule of Base Programs (see Attachment 1) summarizes how district funds are allocated to staff school sites and provide budget allocations to sites for base programs. Additionally, the base funding is allocated to the departments that provide support and services to school sites. The total of base programs supported through the general fund is \$388,558,258.

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2021**



Total General Fund Revenues - \$914.2 Million

SBCUSD Programs identified as Supplemental/Concentration

The supplemental/concentration programs are those that offer instruction and services above and beyond the basic instructional program. They are intended to improve services to students that are low socio-economic, English Learners, Foster Youth, and other student groups that are underserved. These students comprise 90.43% of our total student population.

Prior to the implementation of the Local Control Funding Formula (LCFF), the District operated a number of programs that had previously been funded through state categorical funding (See Attachment 2). Many of these programs were deemed “flexible” by the state meaning they could be used for any purpose by the district. Most of these flexible programs were continued by the District, to support the original intent of the funding and serve our students in areas of greatest need. In some circumstances, such as Home to School Transportation, the district expanded funding for the program with the rising cost of transporting our students. These programs are considered supplemental/concentration in nature.

Additionally, there are several programs that have been consistently supported through the unrestricted general fund prior to LCFF that are supplemental in nature. Examples of these include Visual and Performing Arts, Intensive Instruction, and Elementary Counseling. These too are considered supplemental/concentration programs.

San Bernardino City Unified School District
Budget Overview
As of July 1, 2021

With the implementation of LCFF and increases in funding to the district, the Board of Education has taken the opportunity to fund several of its priorities with supplemental/concentration dollars including Innovation Grants, Student Achievement programs, Parent Involvement, Targeted School Support for Progress, Career Pathways and many other priorities. These are identified in Attachment 2 as line item “LCAP Allocations” with an asterisk. An additional schedule (Attachment 3) is provided to detail the programs and amounts included in the Board LCAP Priorities.

School sites are also given Local Control Accountability Plan (LCAP) allocations from supplemental/concentration funds to provide additional support to our neediest students in the amount of \$25,358,738.

The total of all general fund supplemental/concentration expenditures and reserves is \$159,076,046.

These programs will be routinely evaluated for their effectiveness and whether their function remains base or supplemental/concentration as identified. If priorities change, allocations of funds may be repurposed.

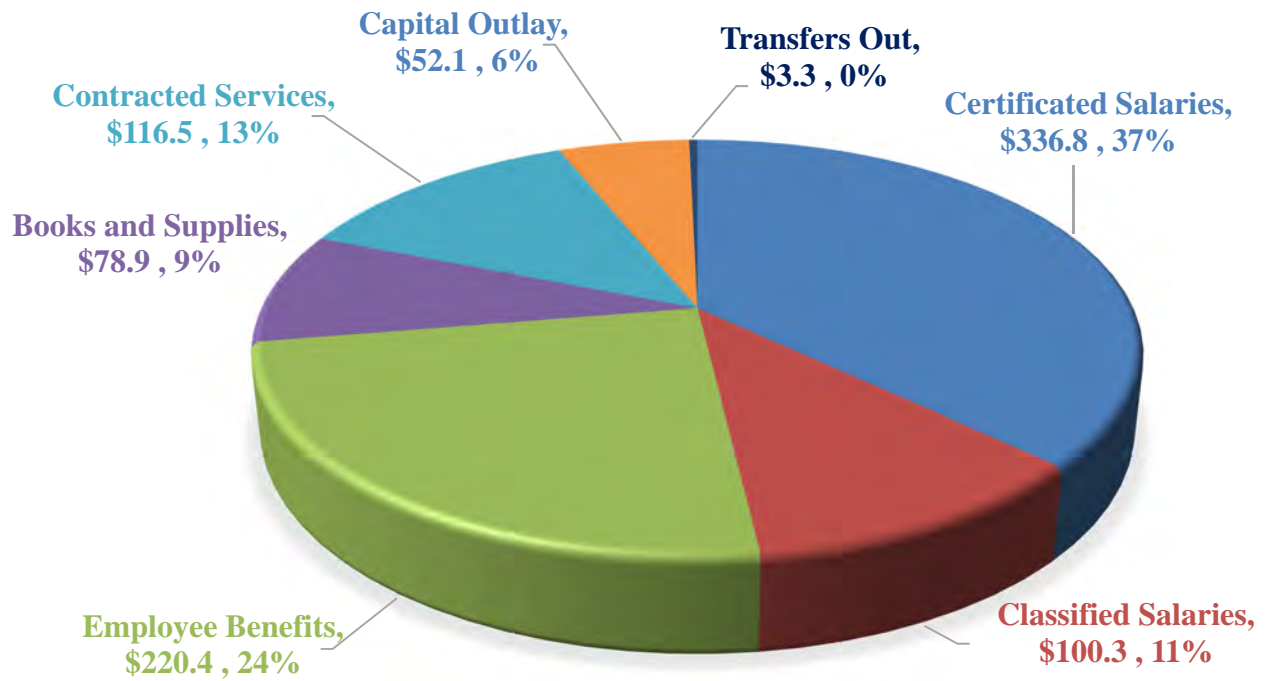
Categorical/Restricted Programs

School sites are also provided budget allocations from restricted programs that are intended to serve specific purposes or populations. These include, but are not limited to Title I, CAPs-ASES, and Special Education. School site allocations of these funds total \$20,166,800. A schedule of all general fund restricted programs (Attachment 4) totaling \$374,947,347 is also attached. This attachment is provided to illustrate how the restricted programs are budgeted as of July 1, 2021.

A schedule of budget allocations to each school site is attached that reflects the amount of funds allocated as base, supplemental/concentration, and restricted. (Attachment 5).

The total general fund budgeted expenditures as of July 1, 2021 are categorized as follows:

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2021**



Total Budgeted General Fund Expenditures at July 1, 2021 - \$908.3 Million

Overall General Fund

In summary, the 2021-22 general fund expenditure budget is comprised of the following:

Attachment #	Description	Amount
1	Base Programs (Site staffing, allocations and support services)	\$388,558,258
2 and 3	Supplemental/Concentration programs (includes school site allocations and excludes reserved supplemental funds)	\$144,829,328
4	Restricted Programs	\$374,947,347
	Total General Fund Expenditure Budget	\$908,334,933

**Schedule of Base Programs
As of July 1, 2021**

Attachment 1

	Estimated Actuals	Budget July 1, 2021
School Site Staffing		
Teaching Staff	\$ 210,868,227	\$ 210,251,933
Instructional Classified Staff	3,265,660	3,256,116
Administrative Staff	51,518,125	51,367,555
Substitute	7,290,368	7,269,060
Overtime and Additional Duty	387,301	386,169
Total School Site Staffing	\$ 273,329,680	\$ 272,530,833
Allocations to School Sites - Base Programs	11,827,218	10,661,027
Total Direct Funding and Support to School Sites	\$ 285,156,898	\$ 283,191,860
Central Support		
Business Services (includes Accounting, Accounts Payable, Payroll, Information Technology, Purchasing, Risk Management, Fiscal, Warehouse, Benefits)	12,826,220	17,119,990
Educational Services (includes Textbooks, Instructional Materials, Curriculum Development and Educational Oversight and Charter Oversight)	2,853,540	3,721,013
Student Services (includes Student Services, Youth Services, Alternative Learning, Psychological Services, and Health Services)	10,440,522	10,570,057
Personnel Services (includes Human Resources, Employee Relations, Affirmative Action and Personnel Commission)	5,629,513	6,262,817
Administrative Services (includes Superintendent, Deputy Superintendent, Board of Education and School Police)	8,941,455	10,957,168
Continuous Improvement	1,049,665	1,073,176
Facilities/Maintenance and Operations	24,746,002	25,161,899
Other Specific Costs:		
Special Education Transportation	10,684,300	11,782,167
Insurance/Utilities	11,644,979	14,527,283
Legal Fees	782,000	689,628
Property/Liability Insurance Loss	3,704,738	3,416,602
Other County ADA Program	90,000	84,598
CARES Act - ESSER II	(20,000,000)	-
Total of Base Programs	\$ 358,549,831	\$ 388,558,258

**Schedule of Supplemental/Concentration Programs
As of July 1, 2021**

Attachment 2

Management Code	Program Description	Estimated Actuals	Budget July 1, 2021
147	Academic Competition Program - Academic Decathlon	\$ 4,530	\$ 17,100
469	Adult Education Programs	271,924	339,382
117/430	Advanced Learners, Gifted And Talented Students	406,458	542,378
275	Belvedere Daycare	75,424	148,709
744/745	Bilingual Support	90,288	131,935
030	California Cadet Corp	44,004	43,776
048/446	Cal-Safe Unrestricted	1,787,330	2,167,683
312	Career Technical Education Teachers	963,065	994,664
273/274	Class Size Reduction Grades 4-12	11,325	42,503
095	Common Core Demonstration Classroom Teachers	1,834,000	1,926,721
074	Communications - Parents Community And Staff	2,216,629	2,581,462
141	Community Day Schools	1,447,323	1,590,225
042/094	Community Engagement	933,335	1,224,732
224	Counseling	9,226,283	9,658,990
189	Crossing Guards	160	750,576
035	Elementary Health Aides	1,699,203	1,749,781
033	Elementary Library Aides	599,603	785,304
261	English Learners Support Programs	751,498	806,335
349/403	Intensive Instruction	718,079	754,498
209	Intermediate Sports Program	28,051	182,593
731	International Baccalaureate - Cajon, Arroyo Valley	818,050	847,621
031	Itinerant Teachers	569,677	514,058
419/200*	LCAP Allocations	52,116,063	82,646,302
207/433	Music & Fine Arts - Elementary	2,463,889	2,522,576
096	Onboarding	149,218	444,396
327	Opportunity Programs	1,686,798	1,974,953
079	School Police	1,290,109	1,569,702
03D/05D	School Site Teaching Allocations - ABE/Dual/Sankofa	2,674,934	2,872,161
064	School-Linked Services	-	10,000
190/192/194/456	Staff Development Programs	1,129,560	1,317,217
213	Strategic Athletic Sports Program	1,107,332	1,800,000
049	Targeted Instructional Improvement Program	194,261	232,480
182	Teacher Development - CWA	-	10,000
612	TIIG	3,761,282	3,070,052
03T	Transitional Kindergarten	4,170,807	4,725,497
081/611	Transportation	1,137,197	12,448,919
061/729	Vocational Education/Career Guidance	703,355	732,203
060	Youth Court Hearing Panel	293,029	651,845
Total General Fund Supplemental and Concentration Budgets		\$ 97,374,072	\$ 144,829,328
707	Deferred Maintenance	2,007,171	2,007,171
Total Supplemental and Concentration Budgets		\$ 99,381,243	\$ 146,836,499

**Schedule of Supplemental/Concentration Programs
LCAP Programs
As of July 1, 2021**

Attachment 3

Resource/ Locations	Program Description	Estimated Actuals	Budget July 1, 2021
0400	LCAP Priorities	\$ -	\$ 19,598,315
0401	Board Innovation Grants	145,661	735,212
0402	Visual & Performing Arts	501,517	500,000
0403	LCAP Sports	191,591	500,000
0404	Academic School Competition	-	250,000
0405	Tutoring	2,571,270	2,541,461
0407	Increase Counselors	1,316,407	1,339,893
0408	Latino Student Achievement	1,445,393	1,651,760
0409	English Learners/Reclassify	1,424,036	1,500,000
0410	Gifted	176,023	232,020
0411	African American Student Achievement	397,435	750,000
0412	Other Services (Foster Youth/Homeless)	328,817	356,000
0413	Parent Information	2,254,634	2,055,000
0414	AVID	840,380	1,313,000
0416	Safety/Security	137,650	595,000
0418	CAPS Waiting List	1,213,273	1,259,000
0420	Elementary Professional Development	394,736	500,000
0421	Secondary Professional Development	702,270	500,000
0423	Certificated Contract Increase	1,800,000	1,800,000
0424	Community Engagement	243,000	500,000
0429	Expand Chromebook	3,390,974	3,500,000
0432	Teacher/Student/Parent Relationships	81,872	100,000
0433	9th Grade Smaller Learning Communities	1,100,030	1,241,682
0435	IT Staff - SBAC Support	573,431	602,254
0436	Middle School Sports Program	-	50,000
0437	Staffing Ratios Secondary	1,151,410	1,198,574
0438	Competitive/Comparable Salary	699,105	705,948
0439	Categorical Funding Realignment	819,840	956,807
0440	Operational Support Services	167,167	250,000
0441	Targeted School Support for Progress	2,051,281	3,056,203
0442	Multi-Tiered System of Support	57,878	500,000
0443	Alternative Programs - Program Specialists	1,469,313	1,414,234
0447	Professional Development	414,261	500,000
0451	Attendance Improvement	12,002	225,000
0452	Student Wellness/Behavioral Support	294,800	294,800
0456	Multi-Lingual Initiative	851,309	1,070,004
0458	College & Career Readiness	680,054	1,000,000
0460	Teacher Supplies	-	600,000
0463	Farm to School	18,208	-
0465	Special Education	780,840	1,000,000
0467	LCAP - Additional Nurses	-	1,990,000
0466	Technology Implementation	675,900	750,000
920	Categorical Programs	1,980,086	2,263,885
100-606	School Site LCAP Allocations	18,762,209	20,900,250
Total LCAP Allocations		\$ 52,116,063	\$ 82,646,302

Reserve for LCAP Priorities

\$ 12,239,547

**Restricted General Fund Programs
As of July 1, 2021**

Attachment 4

Resource Code	Program Description	Estimated Actuals	Budget July 1, 2021
3010	IASA - Title I Base Grants Low Income	30,484,948	28,741,821
3182	ESSA: Every Student Succeeds Act	1,435,502	1,532,546
3210	CARES Act - ESSER	24,200,422	1,400,000
3212	Elementary & Secondary Relief ESSER II	7,857,474	97,544,206
3215	Learning Loss Mitigation -GEER	2,088,145	-
3220	Learning Loss Mitigation-CVR	53,557,409	-
3310	Special Education-IDEA Base Grant Entitlement	12,373,201	14,021,217
3315	Special Education-IDEA Preschool	170,772	166,386
3327	Mental Health Services - SB87	189,372	567,083
3345	Special Education-IDEA Preschool Staff Development	1,824	1,824
3385	Special Education-IDEA Early Intervention Grants	38,394	59,697
3395	Special Education-Alternative Dispute Resolution	-	79,686
3410	Department of Rehabilitation-Workability II	358,416	409,489
3550	Vocational Programs-Secondary	601,306	676,278
4035	Title II	2,967,806	3,020,988
4124	NCLB Title IV 21st Century	1,904,802	2,221,900
4127	Title IV Student Support	2,133,066	2,679,617
4201	Title III Immigrant Education	-	72,243
4203	Title III LEP Student	1,098,989	1,196,624
4510	Indian Education	87,376	65,676
5640	Medi-Cal Billing Option	452,431	376,122
5815	We Can Work	21,422	60,665
5820	ESSER III	-	18,031,990
5822	Farm To School Grant	88,039	-
5824	Stop School Violence Program	145,194	183,418
5998	CARES Act Enrollment Allocation	1,196,526	-
5999	CARES Act Infrastructure Projects	2,841,713	-
6010	After School Education & Safety	9,910,525	10,130,779
6230	Clean Energy Jobs Act - Prop 39	2,112,966	-
6300	Lottery: Instructional Materials	2,343,812	2,346,240
6386	Culinary Organic Recyclable	160,387	144,750
6387	Career Technology Education Incentive Grant	758,517	1,315,097
6500	Special Education	80,252,233	90,501,072
6510	Special Education-Early Education Exceptional Needs	692,710	715,974
6512	Special Education: Mental Health Services	27,835	-
6515	Infant Discretionary Funds	1,594	1,594
6520	Special Education-Project Workability	365,359	365,359
6546	Mental Health Related Services	4,130,983	4,196,572
7085	Learning Communities for School Success	73,161	-
7220	Partnership Academies Program	193,176	233,010
7311	Classified School Employee Professional Development	43,028	-
7420	State Learning Loss Mitigation	4,711,569	-
7425	AB 86 Expanded Learning Opportunities	9,574,287	28,912,861
7426	AB 86 ELO Paraprofessional	-	3,729,801
7510	Low Performing Students Block Grant	1,028,792	-
7690	STRS On Behalf Pension Contribution	30,695,360	32,430,791
7810	Early Literacy Support Block Grant	-	314,616
8150	Routine Maintenance-Ongoing Major Maintenance	20,754,438	21,749,829
9024	SANBAG	53,517	-
9030	Governor's Challenge	724	-
9053	Packard Foundation Grant	4,290	-
9063	After School Donations	21,627	-
9073	Kaiser Permanente Grant	4,108	-
9074	CTEF - California Emergency Technology Fund	121,680	-
9075	Fine Arts - City San Bernardino	1,579	-
9076	Vanir Foundation	5,176	-
9081	i3Barr Scale Up Grant	476	-
9083	CA Classified School Employees Teacher Credentialing	45,300	-
9085	Cal-Ed Grant	21,386	-

9089	Visual & Performing Arts Grant	9,865	-
9090	Local Solutions Grants Program	22,845	-
9091	K-12 Strong Workforce	6,704	200,000
9094	CSEA Advanced Degree Stipend	150,000	550,000
9095	Student Run Enterprise-SWP	-	130,182
9096	Arroyo Water Utilities-SWP	3,741	99,106
9097	Anivation Tech Academy Cyber	3,147	87,739
90XX	Various RDA/IVDA	4,626,311	3,682,500
	Total Restricted Programs	\$ 319,227,756	\$ 374,947,347

**SCHOOL SITE ALLOCATIONS
2021-22 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	572	64,296.50	256,511.74	227,770.87	548,579.11
104	Arrowhead	305	34,124.50	236,083.64	133,108.38	403,316.52
106	Barton	547	61,269.00	237,747.11	228,129.04	527,145.15
108	Belvedere	658	74,001.00	546,443.24	204,705.30	825,149.54
110	Bradley	550	62,543.00	262,054.65	249,241.81	573,839.46
114	Manuel A. Salinas Creative	539	61,387.50	459,366.44	243,508.04	764,261.98
116	Cole	457	51,472.00	200,217.84	176,148.43	427,838.27
118	Cypress	502	57,137.50	240,247.11	228,079.04	525,463.65
120	Davidson	434	48,915.50	184,496.13	162,115.14	395,526.77
122	Del Rosa	529	59,408.50	286,181.04	223,643.24	569,232.78
124	Emmertton	578	64,535.50	220,975.32	207,156.12	492,666.94
126	Fairfax	396	44,629.00	183,481.82	172,946.09	401,056.91
128	Highland-Pacific	305	34,082.50	151,185.34	123,876.54	309,144.38
130	Hillside	711	79,514.50	517,198.59	249,577.26	846,290.35
132	Hunt	518	58,620.50	314,688.87	252,225.58	625,534.95
134	Inghram	261	29,262.00	130,230.84	121,109.09	280,601.93
136	Kendall	404	44,982.00	167,760.10	147,657.12	360,399.22
138	Kimbark	347	38,419.50	534,743.27	92,811.80	665,974.57
140	Lankershim	629	71,636.00	310,269.88	298,038.95	679,944.83
142	Lincoln	642	74,008.00	308,748.42	296,545.04	679,301.46
144	Lytle Creek	632	73,141.00	281,362.20	269,354.58	623,857.78
146	Marshall	379	43,203.00	210,270.04	143,020.57	396,493.61
148	Monterey	382	43,459.50	199,710.69	189,481.18	432,651.37
150	Mt Vernon	495	56,389.50	241,297.17	230,314.84	528,001.51
152	Muscoy	727	83,644.50	340,191.86	327,119.27	750,955.63
154	Newmark	388	43,592.50	182,467.52	172,550.15	398,610.17
156	Northpark	575	63,807.50	306,215.06	170,338.58	540,361.14
158	North Verdemon	462	51,191.50	479,592.41	139,942.70	670,726.61
160	Captain Leland F. Norton	452	51,479.50	226,589.76	216,673.66	494,742.92
162	Oehl	524	59,216.50	587,934.06	201,416.11	848,566.67
164	Palm Avenue	561	61,903.00	461,955.30	169,253.16	693,111.46
166	Parkside	533	59,669.00	233,929.91	201,553.74	495,152.65
168	Riley College Prep Academy	539	61,891.50	246,368.70	234,694.55	542,954.75
170	Rio Vista	449	51,203.00	211,375.19	201,934.52	464,512.71

**SCHOOL SITE ALLOCATIONS
2021-22 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
172	E. Neal Roberts	400	46,265.00	196,160.63	185,395.38	427,821.01
174	Roosevelt	553	64,268.50	253,468.83	225,796.69	543,534.02
176	Thompson	545	60,891.50	260,395.54	197,092.46	518,379.50
178	Urbita	409	46,686.00	175,874.54	153,654.95	376,215.49
180	Vermont	682	78,588.00	322,441.53	309,690.27	710,719.80
182	Warm Springs	503	57,698.00	244,340.09	233,302.67	535,340.76
184	Wilson	495	55,990.50	225,575.45	200,166.65	481,732.60
186	Anton	631	71,834.00	415,653.68	287,781.55	775,269.23
188	Jones	400	46,023.50	200,217.84	190,579.15	436,820.49
190	George Brown Jr.	831	94,641.50	356,927.88	319,319.00	770,888.38
192	Wong	672	76,525.00	311,791.33	300,532.87	688,849.20
194	Bob Holcomb	638	70,923.00	266,654.78	236,418.16	573,995.94
196	Graciano Gomez	514	58,843.00	243,832.93	232,504.69	535,180.62
198	Dr. Mildred D. Henry	377	42,511.50	193,589.10	181,515.66	417,616.26
199	H. Frank Dominguez	377	42,700.50	192,103.41	183,011.61	417,815.52
602	Anderson	32	3,712.50	78,454.89	101,946.68	184,114.07
606	Harmon	8	972.50	2,535.76	25,185.42	28,693.68
731	Transitional Kindergarten	430	47,206.00	-	-	47,206.00
	Elementary Sub-Total	25,479	\$ 2,884,316.50	\$ 13,897,909.47	\$ 10,469,934.35	\$ 27,252,160.32
302	Arrowview	1,020	124,920.00	562,209.44	503,455.22	1,190,584.66
304	Curtis	728	89,182.50	464,183.97	364,671.18	918,037.65
306	Del Vallejo	642	78,091.50	375,070.27	319,553.75	772,715.52
308	Golden Valley	743	90,106.00	482,885.62	377,822.50	950,814.12
310	M.L. King	589	71,947.00	352,248.42	297,645.04	721,840.46
312	Richardson	600	71,920.00	483,218.78	236,268.16	791,406.94
314	Serrano	814	98,541.00	414,120.99	359,147.56	871,809.55
316	Shandin Hills	829	100,778.00	434,407.08	378,766.41	913,951.49
318	Chavez	1,134	137,431.00	549,530.63	455,854.11	1,142,815.74
322	Rodriguez Prep	710	85,401.00	428,321.25	344,149.04	857,871.29
324	Paakuma Intermediate	1,095	122,846.00	251,325.13	172,948.17	547,119.30
	Middle School Sub-Total	8,904	\$ 1,071,164.00	\$ 4,797,521.58	\$ 3,810,281.14	\$ 9,678,966.72

**SCHOOL SITE ALLOCATIONS
2021-22 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2,949	517,033.50	1,271,572.35	1,107,913.58	2,896,519.43
404	Pacific	1,225	215,956.00	662,842.18	561,282.08	1,440,080.26
406	San Bernardino	1,780	314,553.00	839,985.81	769,634.14	1,924,172.95
408	San Gorgonio	1,640	288,042.00	946,049.40	776,049.66	2,010,141.06
410	Arroyo Valley	2,731	481,800.50	1,362,352.60	1,281,994.73	3,126,147.83
412	Indian Springs	2,005	353,918.50	991,624.33	917,777.60	2,263,320.43
502	San Andreas	287	50,613.00	230,838.78	163,986.66	445,438.44
504	Sierra	366	65,253.50	178,517.58	175,735.95	419,507.03
510	Middle College High School	285	49,823.00	158,730.84	111,892.16	320,446.00
	High School Sub-Total	13,268	\$ 2,336,993.00	\$ 6,642,513.87	\$ 5,866,266.56	\$ 14,845,773.43
506	Alternative Learning Center	39	4,386.00	14,707.41	14,591.17	33,684.58
508	Anderson Community Day School	16	1,030.50	3,550.07	3,236.55	7,817.12
512	San Bernardino Community Day School	8	489.00	2,535.76	2,489.86	5,514.62
	Other Sub-Total	63	\$ 5,905.50	\$ 20,793.24	\$ 20,317.58	\$ 47,016.32
	Total Allocations By School Site	47,714	\$ 6,298,379.00	\$ 25,358,738.16	\$ 20,166,799.63	\$ 51,823,916.79

The above allocations do not include carryover

Base Allocation - includes budgets 144, 203, 204 & 205

Supplemental/Concentration Allocation - includes budgets 418, 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

6/16/2021

San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2021-22, 2022-23 and 2023-24

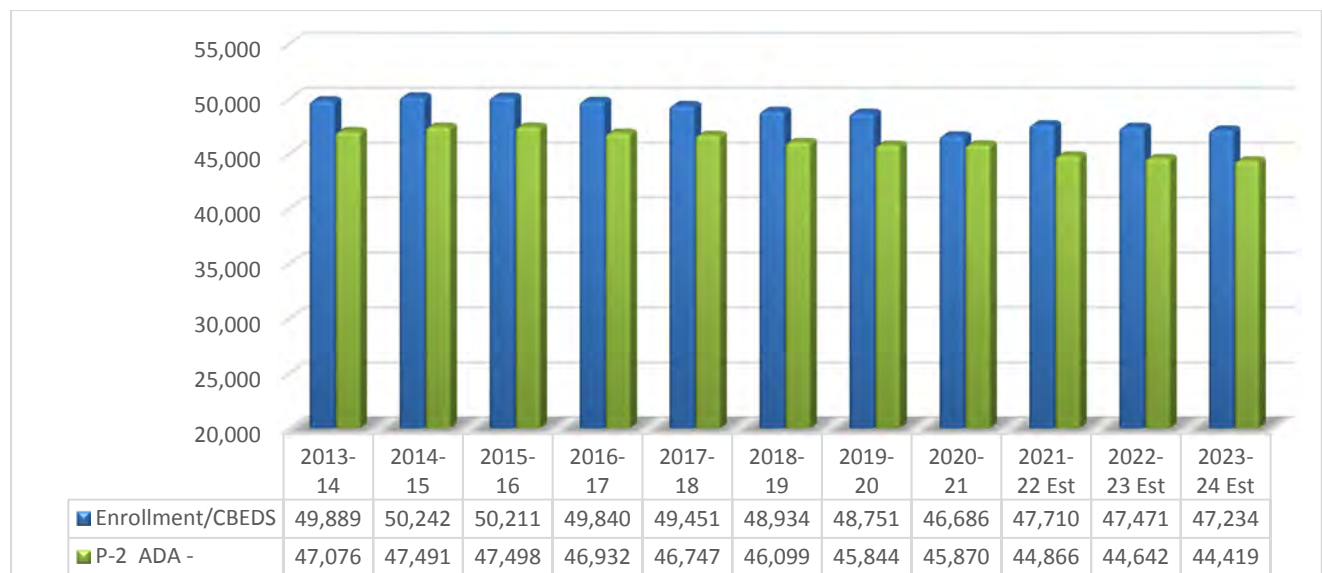
District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections. We incorporate the assumptions consistent with the recommendations of the County Office of Education and Department of Finance.

During the 2019-20 Fiscal Year, the Coronavirus (COVID19) pandemic resulted in the district closing all campuses and offices to in person instruction and operations. Teaching and district operations were conducted remotely. This continued throughout the 2020-21 fiscal year with district office staff returning on a rotational basis. Return to full in person instruction and district office staffing is anticipated early in 2021-22.

The budget for San Bernardino City Unified School District and the multiyear assumptions have been prepared including the 2021-22 Budget agreement reached by the Governor and the Legislature for Local Control Funding Formula (LCFF) funding for Fiscal Years 2021-22 through 2023-24. All material adjustments to align with the 2021-22 State Budget once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves nearly 48,000 students. With the pandemic and distance learning, district enrollment declined by 2,065 in 2020-21. In preparing the 2021-22 budget, we are projecting that half of those students will return as we return to in-person instruction. Subsequent years are projected to return to the historical trend of a 0.5% annual decline in enrollment.

SBCUSD ADA to Enrollment Trending



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools.

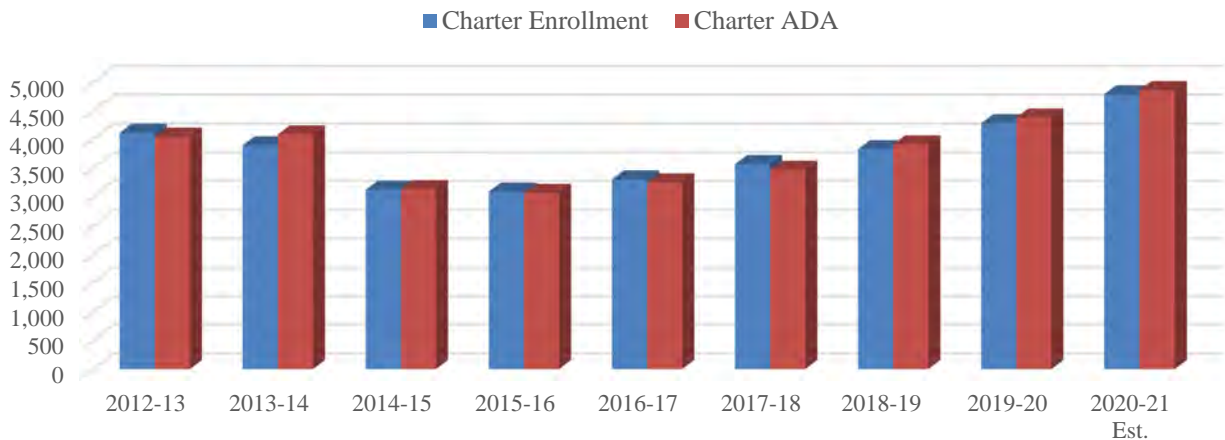
San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2021-22, 2022-23 and 2023-24

The District has authorized 12 Charter Schools in 2021-22. The projected 2021-22 enrollment for the 12 Charters is 4,631 with projected ADA of 4,593 resulting in an average ADA to enrollment ratio for District Charters of *95.08%. The total LCFF funding attributable to these Charters is estimated at \$52.8 million.

**One charter generates P-2 ADA based upon year-round attendance with 4 tracks. Enrollment is measured annually, resulting in ADA greater than enrollment.*



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Est.
Charter Enrollment	4,113	3,896	3,123	3,092	3,303	3,569	3,828	4,279	4,783
Charter ADA	4,046	4,085	3,134	3,070	3,251	3,471	3,913	4,378	4,855

Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learner, and Foster Youth. These students (quantified as an unduplicated pupil count or UPP) comprise approximately 90.43% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2021-22	2022-23	2023-24
COLA	5.07%	2.48%	3.11%
Increase (Decrease) over Prior Year	\$24.1M	\$2.5M	\$14.8M
Unduplicated Pupil Count – 3 Year Average	90.43%	90.43%	90.43%

San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2021-22, 2022-23 and 2023-24

Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2021-22. The District has experienced a decline of 2,065 in enrollment in 2020-21 due to the pandemic and the implementation of distance learning. A return of half of those students is projected in 2021-22 and a return to the historical rate of decline of 0.05% decline for 2022-23 and 2023-24. Additionally, the current budget proposal includes an increase in the supplemental funding calculation from 20% to 23.3% of base funding rate. This proposed increase has been included in the LCFF revenue calculation but held in reserve until the increase in funding is confirmed.

2021-22 LCFF Funding	
Base funding (Includes TIIG and Transportation)	\$430,643,880
Supplemental and Concentration	\$159,076,046
LCFF Target Funding	\$589,719,926

LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are principally directed to be used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner, Foster Youth or any underserved group. The chart below illustrates the 2021-22 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 90.43% of the district student population.



San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2021-22, 2022-23 and 2023-24

- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$20,057,330 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.
- The Coronavirus Aid, Relief and Economic Security (CARES) Act was passed by Congress in 2019-20 to provide relief from the economic impact of the Coronavirus. The American Rescue Plan (ARP) was passed by Congress and AB86 by the State Legislature during 2020-21. Additionally, the County of San Bernardino elected to pass through CARES Act funding to districts for infrastructure and technology. These funds are allocated to educational agencies one-time investments. The funds may be used to extend the instructional school year, provide additional academic services, provide learning supports, safe environment, and wrap around services.
- In 2019-20 and 2020-21, the following funds were provided to SBCUSD and have been fully expended:

Program	Amount	Spend by Date
CARES Act – ESSER I	\$25,802,691	09-30-22
Governor’s Emergency Education Relief (GEER)	\$2,933,491	09-30-22
Coronavirus Learning Loss Mitigation	\$54,290,537	05-31-21
Prop 98 – State Learning Loss Mitigation	\$4,711,569	06-30-21
County of San Bernardino – CARES Infrastructures	\$2,841,713	12-30-20
County of San Bernardino – Coronavirus Allocation	\$1,196,526	12-30-20
Total Relief Funding Expended in 2020-21	\$91,776,527	

- In 2020-21, the following funds were awarded to SBCUSD to mitigate the impact of the Coronavirus pandemic on students and staff:

Program	Amount	Spend by Date
CARES Act – ESSER II	\$102,401,680	09-30-23
American Rescue Plan -ESSER – III (Estimated)	\$227,879,654	09-30-24
AB86 Expanded Learning Opportunities Grant	\$38,327,204	08-31-22
AB86 Paraprofessional Services	\$3,829,801	08-31-22
Total Coronavirus Relief Funding	\$372,438,339	

- An expenditure plan for AB86 funding was board approved on May 18 and an expenditure plan for the ESSER II and ESSER III funding has been prepared in conjunction with the AB86 funding.
- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes Special Education ADA.

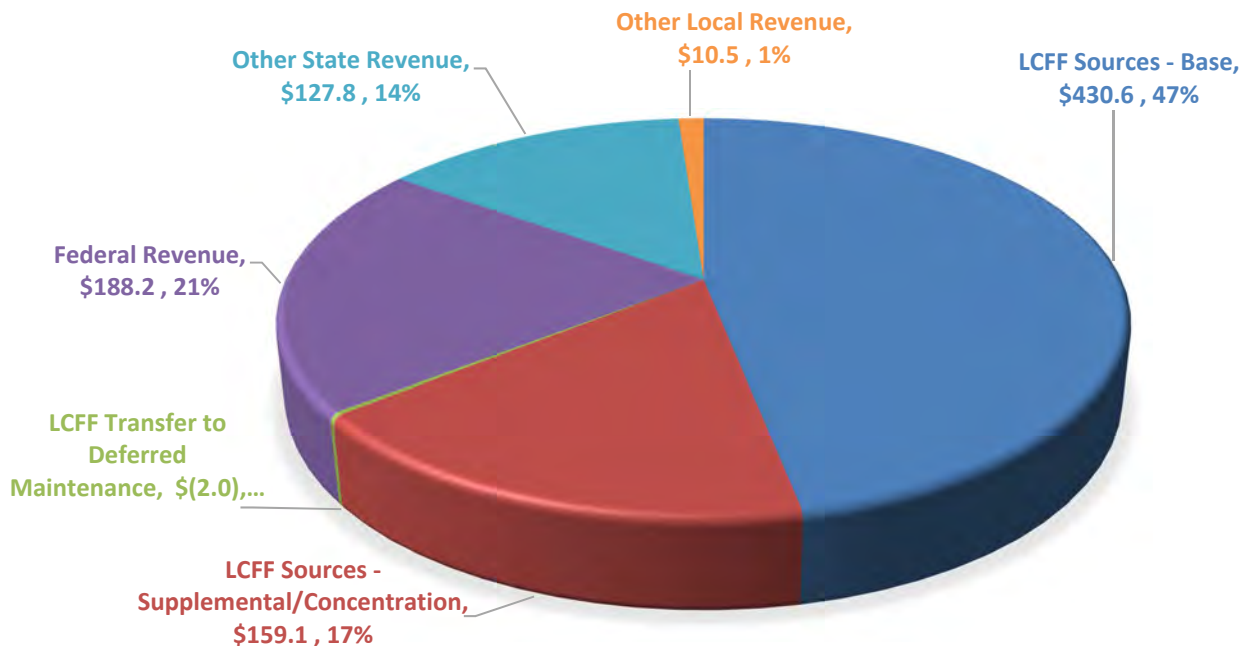
**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2021-22, 2022-23 and 2023-24**

- State Categorical programs were projected at the 2020-21 levels with the exception of Special Education which was increased with a COLA of 3.84% in 2021-22, 2.4% in 2022-23 and 2.23% in 2023-24. Other ongoing Federal programs were projected to stay at current funding levels and no COLA has been applied to this revenue.

Funding Source	2021-22	2022-23	2023-24
Federal (Unrestricted and Restricted Sources)	\$188,160,237	\$174,487,798	\$121,257,847
State (Unrestricted and Restricted Sources)	\$127,849,096	\$95,564,251	\$95,368,352

- Under LCFF funding the District receives a funding adjustment of \$12,781,804 to implement class size reduction for TK-3 to 24:1.
- Unrestricted Lottery Revenue was included at \$150/ADA and Restricted Lottery revenue at \$49/ADA.
 - Unrestricted Lottery \$7,182,367
 - Restricted Lottery \$2,346,240

Total General Fund Revenues - \$914.2 Million



San Bernardino City Unified School District

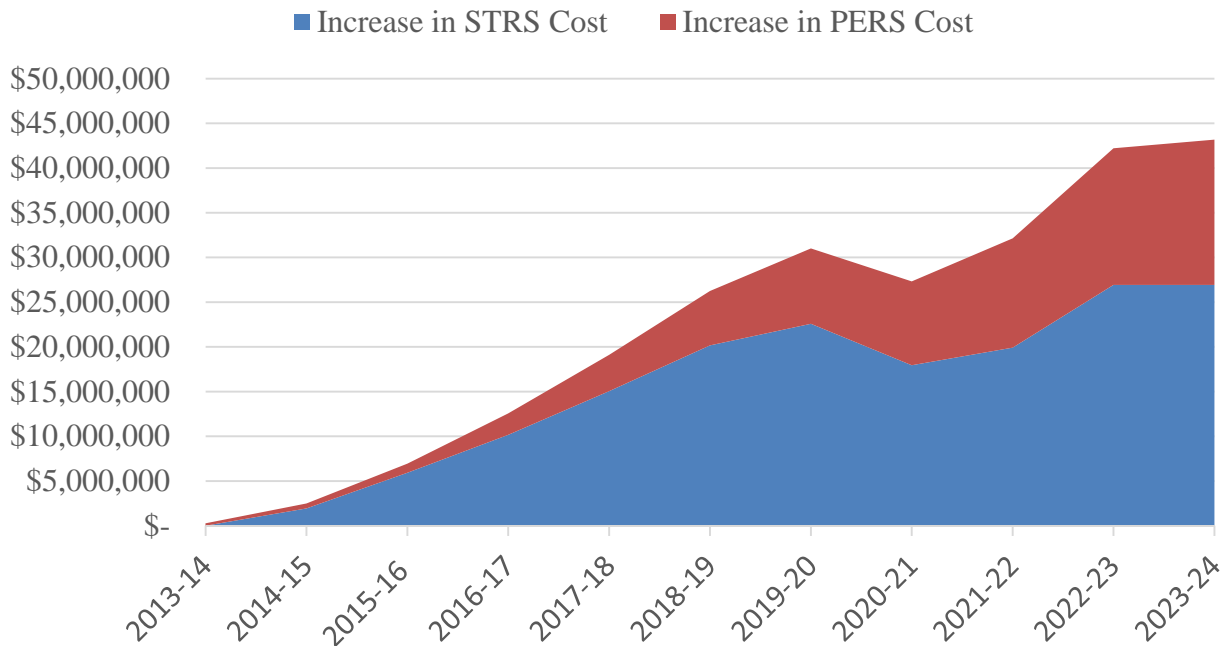
Summary of Budget Assumptions

Fiscal Years 2021-22, 2022-23 and 2023-24

Expenditures

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.6% for Certificated and 0.9% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to maintain class sizes for grades TK-3 at 24:1. The estimated Grade Span Adjustment for Fiscal Year 2021-22 is \$12,781,804. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- State Teachers Retirement System and Public Employee Retirement Systems have projected significant increases to employer contribution rates in the current and subsequent fiscal years.

SBCUSD Projected Increase in STRS and PERS Costs



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Cumulative Increase since 2012-13
STRS Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	
Increase in STRS Cost	\$ -	\$1,932,000	\$3,991,100	\$4,247,857	\$4,872,542	\$5,121,607	\$2,412,613	(\$4,629,142)	\$1,972,699	\$7,006,339	\$0	\$26,927,616
PERS Rate	11.44%	11.77%	11.87%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	26.10%	27.10%	
Increase in PERS Cost	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$2,019,247	\$2,336,797	\$957,049	\$2,834,009	\$3,060,923	\$968,173	\$16,245,947
Annual Increase	\$275,528	\$2,215,500	\$4,451,200	\$5,613,094	\$6,557,926	\$7,140,854	\$4,749,410	(\$3,672,093)	\$4,806,708	\$10,067,262	\$968,173	\$43,173,562

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San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2021-22, 2022-23 and 2023-24

- Health and Welfare Medical costs increased by 4.8% in Fiscal Year 2021-22. These costs are projected to increase by 7% in 2022-23 and 7% in 2023-24:
 - Fiscal Year 2022-23 \$5,066,990
 - Fiscal Year 2023-24 \$5,410,668
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$9,980,411.
- State Unemployment Insurance rates increased from 0.05% in 2020-21 to 1.23% resulting in an increase in costs of nearly \$5.0M in 2021-22. The rate was projected to decrease to 0.2% in 2022-23 and beyond. These changes have been factored in the multiyear.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2021-22 budget and subsequent years.
- A preliminary expenditure plan for the AB86 and ESSER II and III funding has been included in the 2021-22 budget and subsequent years. This plan will require stakeholder input throughout the fiscal year.
- The district is projecting deficit spending due to increasing costs associated with salaries. In efforts to mitigate the impact on the general fund, the district has offset these costs with ESSER funds as a means to maintain continuity of operations as follows:

	2020-21	2021-22	2022-23	2023-24
Amount of ESSER Funds Applied	\$20,000,000	\$14,800,000	\$14,800,000	\$39,300,000

- Utility cost projections include energy savings from solar programs in the budget and subsequent years. Currently the District spends \$10.9 million annually for electricity, gas and water.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state.
- Routine Repair and Maintenance is required at 3% of total general fund expenditures and is funded at \$21.7 million for 2021-22.
- RDA funds have been budgeted to cover the cost of repayment of the districts Certificates of Participation (COPs) in the amount of \$3,682,500. The COPs serve to support the districts' facility master plan. Any funds received in excess of this amount may be used for district construction projects.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2021-22, 2022-23 and 2023-24

- Textbooks and instructional support materials have been included in Fiscal Year 2021-22 at \$2.3 million. No textbook adoption is planned for 2021-22.
- The district will reconvene Budget Subcommittees that were formed to analyze the budget and prepare recommendations to address the structural deficit.

General Fund Contributions to Special Programs

Program	2020-21 Estimated	2021-22 Budget	2022-23 Projected	2023-24 Projected
Special Education	\$49,677,555	\$60,007,538	\$61,547,665	\$63,272,606
Routine Repair and Maintenance	\$19,400,629	\$21,749,829	\$21,749,829	\$21,999,829
CSEA Advanced Degree Stipend	\$500,000	\$550,000	\$550,000	\$550,000
Total	\$69,578,184	\$82,307,367	\$83,847,494	\$85,822,435

Unrestricted General Fund Balance

General Fund	2020-21 Estimated	2021-22 Budget	2022-23 Projected	2023-24 Projected
Unrestricted General Fund Balance	\$72,520,748	\$59,672,877	\$35,061,566	\$30,622,341
Reserves for Revolving Cash	\$210,000	\$210,000	\$210,000	\$210,000
Assigned				
Reserve for Deficit Spending	\$56,800,748	\$28,473,330	\$4,657,342	\$ -0-
Reserve for Potential Supplemental Increase	\$ -0-	\$12,239,547	\$12,294,224	\$12,611,704
Reserve for Economic Uncertainties – 2%	\$15,510,000	\$18,750,000	\$17,900,000	\$17,800,000
Unassigned/Undesignated	\$ -0-	\$ -0-	\$ -0-	\$ 637

San Bernardino City Unified School District
2020-21 Second Interim
Summary of Facts and Assumptions

Assumptions	2020-21 Estimated Actuals	2021-22 Budget	2022-23 Projected	2023-24 Projected
COLA	0.00%	5.07%	2.48%	3.11%
LCFF GAP	100.00%	100.00%	100.00%	100.00%
Local Revenue (Taxes)	\$ 48,308,491	\$ 49,550,129	\$ 49,550,129	\$ 49,550,129
Pass through of Local Revenue (Taxes) to Charters	\$ (2,709,967)	\$ (2,816,161)	\$ (2,868,367)	\$ (2,881,382)
EPA Entitlement Percentage	36.47%	19.00%	19.00%	19.00%
Enrollment - Current Year CBEDS	46,686	47,710	47,471	47,234
Unduplicated Count	42,228	43,149	42,933	42,718
Unduplicated Percentage (Rolling Average)	90.43%	90.43%	90.43%	90.43%
ADA/Enrollment Percentage	98.25%	94.04%	94.04%	94.04%
Projected ADA - P-2				
Grades K-3	15,194.25	14,864.93	14,787.42	14,713.48
Grades 4-6	11,165.63	10,913.56	10,866.67	10,812.33
Grades 7-8	7,188.01	7,031.30	6,995.55	6,960.57
Grades 9-12	12,322.45	12,056.69	11,992.51	11,932.55
Total	45,870.34	44,866.48	44,642.15	44,418.93
ADA for County Office of Education (COE) Programs	8.15	8.15	8.15	8.15
Total District ADA including COE Programs	45,878.49	44,874.63	44,650.30	44,427.08
Funding Per ADA				
Grades TK-3				
Base Grant	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grade Span Adjustment	\$ 801	\$ 842	\$ 862	\$ 889
Total Base Funding	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440
Supplemental	\$ 1,538	\$ 1,616	\$ 1,656	\$ 1,707
Concentration	\$ 1,506	\$ 1,583	\$ 1,622	\$ 1,672
Total Funding TK-3	\$ 11,547	\$ 12,133	\$ 12,433	\$ 12,819
Grades 4-6				
Base Grant	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680
Total Base Funding	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680
Supplemental	\$ 1,414	\$ 1,486	\$ 1,523	\$ 1,570
Concentration	\$ 1,385	\$ 1,455	\$ 1,492	\$ 1,538
Total Funding 4-6	\$ 10,617	\$ 11,155	\$ 11,433	\$ 11,788
Grades 7-8				
Base Grant	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Total Base Funding	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Supplemental	\$ 1,456	\$ 1,530	\$ 1,568	\$ 1,617
Concentration	\$ 1,426	\$ 1,498	\$ 1,536	\$ 1,583
Total Funding 7-8	\$ 10,932	\$ 11,486	\$ 11,772	\$ 12,138
Grades 9-12				
Base	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment	\$ 243	\$ 255	\$ 261	\$ 269
Total Base Funding	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
Supplemental	\$ 1,731	\$ 1,819	\$ 1,864	\$ 1,922
Concentration	\$ 1,696	\$ 1,782	\$ 1,826	\$ 1,882
Total Funding 9-12	\$ 12,999	\$ 13,658	\$ 13,996	\$ 14,430

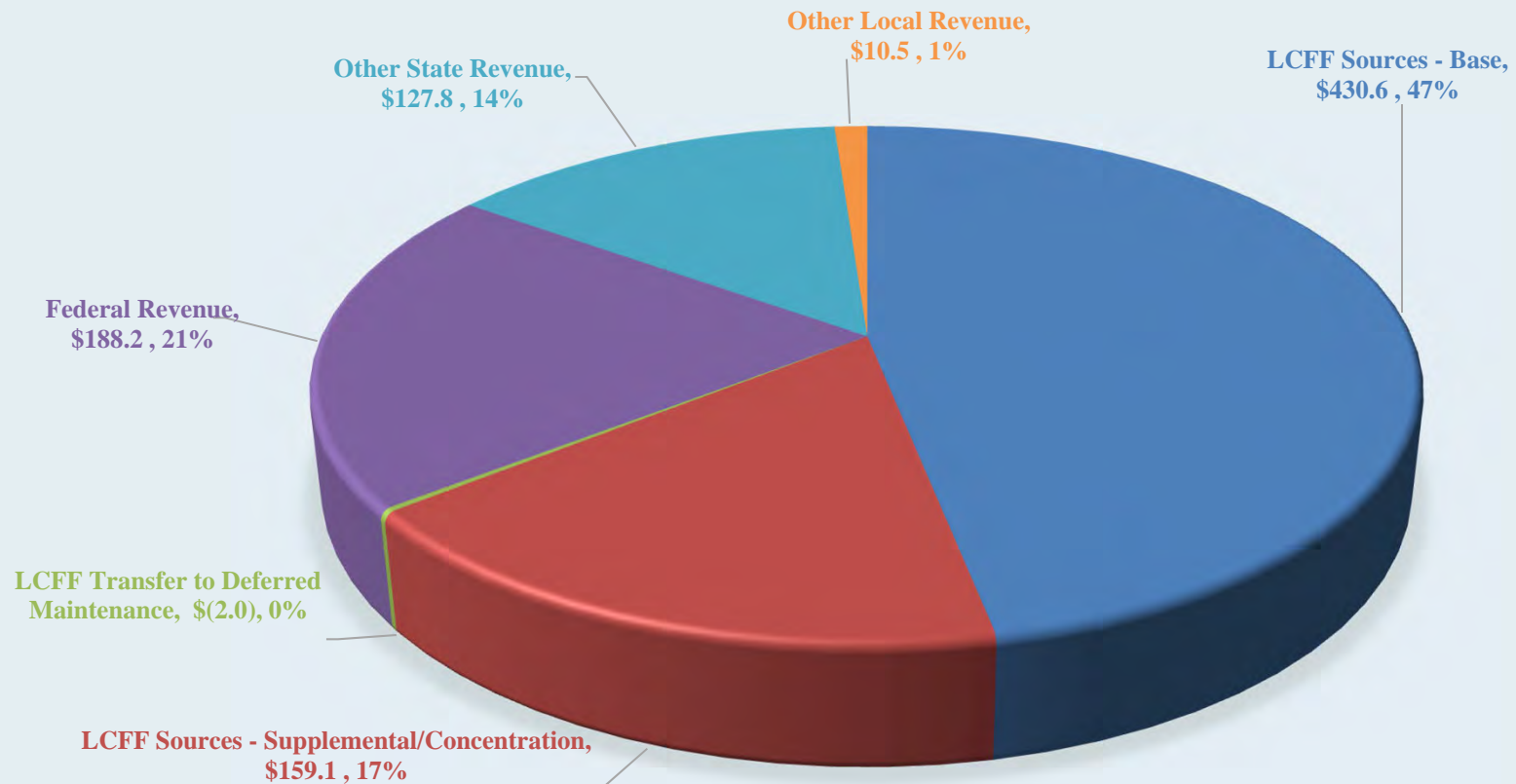
San Bernardino City Unified School District
2020-21 Second Interim
Summary of Facts and Assumptions

Assumptions	2020-21 Estimated Actuals	2021-22 Budget	2022-23 Projected	2023-24 Projected
LCFF Funded Revenues	\$ 553,350,229	\$ 589,719,926	\$ 592,229,779	\$ 607,027,764
Total LCFF Sources				
LCFF Base (Includes TIIG - \$16.8M and Transportation-\$3.6M)	\$ 412,875,123	\$ 430,643,880	\$ 432,430,569	\$ 443,114,836
Increase Over Prior Year (Base)	\$ 7,506	\$ 17,768,757	\$ 1,786,689	\$ 10,684,267
LCFF Supplemental & Concentration	\$ 140,475,106	\$ 159,076,046	\$ 159,799,210	\$ 163,912,928
Increase Over Prior Year (Supplemental)	\$ 112,550	\$ 18,600,940	\$ 723,164	\$ 4,113,718
Total LCFF Sources	\$ 553,350,229	\$ 589,719,926	\$ 592,229,779	\$ 607,027,764
Lottery - Unrestricted per ADA	\$ 150	\$ 150	\$ 150	\$ 150
Lottery - Restricted per ADA	\$ 59	\$ 49	\$ 49	\$ 49
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 775,151,659	\$ 908,334,933	\$ 883,515,253	\$ 877,423,131
Step & Column Certificated	\$ 4,966,496	\$ 4,990,369	\$ 5,061,288	\$ 5,133,785
Step & Longevity Classified	\$ 835,485	\$ 839,458	\$ 855,880	\$ 863,583
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 49,677,555	\$ 60,007,538	\$ 61,547,665	\$ 63,272,606
Routine Repair and Maintenance Contribution	\$ 19,400,629	\$ 21,749,829	\$ 21,749,829	\$ 21,999,829
CSEA Advanced Degree Stipend	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
Total Contribution to Restricted Programs	\$ 69,578,184	\$ 82,307,367	\$ 83,847,494	\$ 85,822,435
Reserve for Economic Uncertainties	\$ 15,510,000	\$ 18,750,000	\$ 17,900,000	\$ 17,800,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	5.00%	4.80%	7.00%	7.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	16.15%	16.92%	19.10%	19.10%
STRS Cost Increase Over Prior Year	\$ (4,646,073)	\$ 2,474,717	\$ 7,006,341	\$ -
Public Employee Retirement System (PERS)	20.70%	22.91%	26.10%	27.10%
PERS Cost Increase Over Prior Year	\$ 973,980	\$ 2,331,991	\$ 3,060,923	\$ 968,173
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	1.23%	0.20%	0.20%
Workers' Compensation	2.06%	1.92%	1.92%	1.92%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
District Sponsored Independent Charter Schools	12	12	12	12

SBCUSD 2021-22 PROJECTED TOTAL GENERAL FUND REVENUES



In Millions

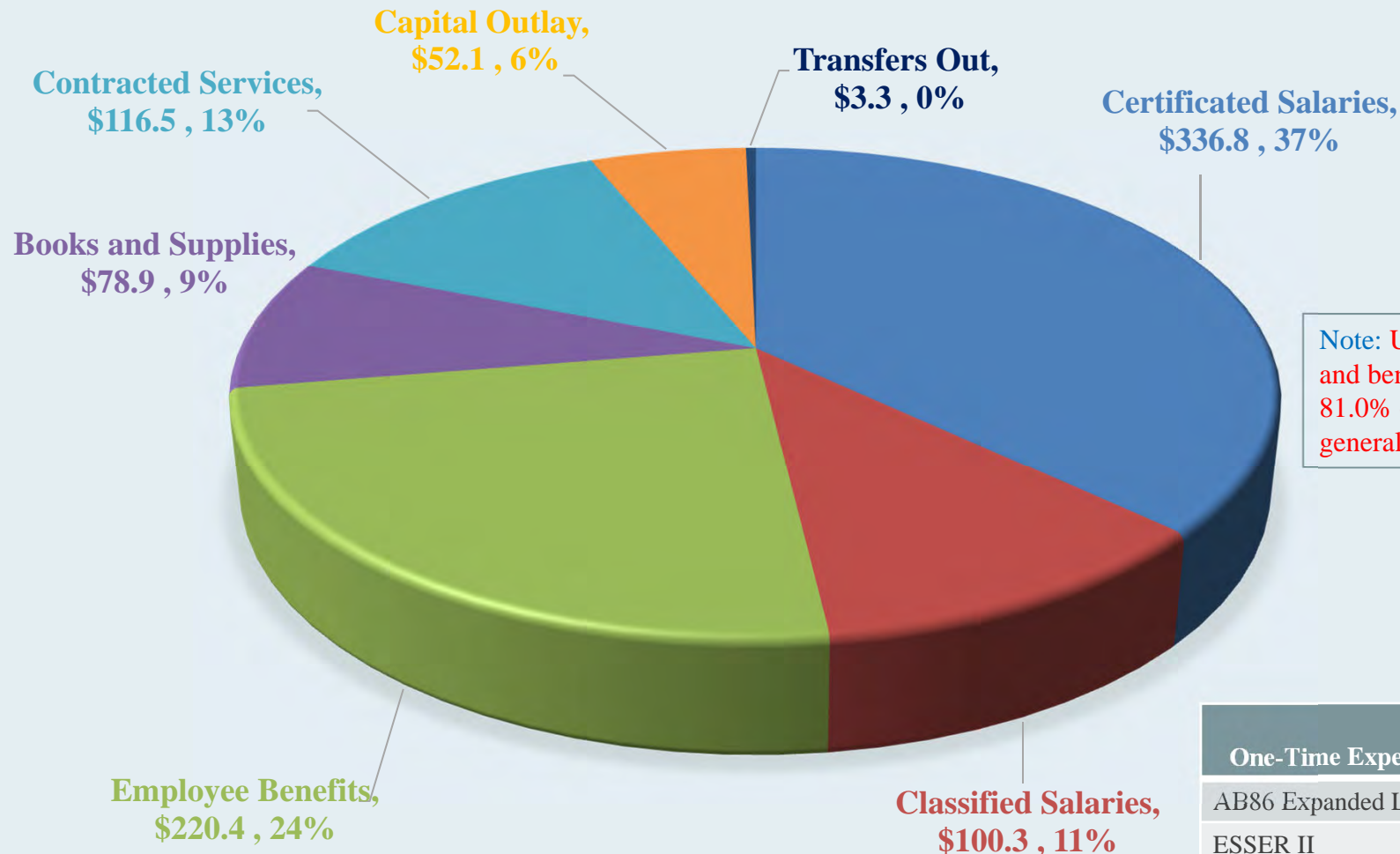


Total Projected General Fund Revenues - \$914.2 Million



SBCUSD 2021-22 PROJECTED TOTAL GENERAL FUND EXPENDITURES

In Millions



Note: Unrestricted salaries and benefits comprise 81.0% of unrestricted general fund expenditures

Total Projected General Fund Expenditures - \$908.3 Million

One-Time Expenditures	In Millions
AB86 Expanded Learning	\$ 32.6
ESSER II	\$ 115.2
Total 2021-22 One-Time Expenditure	\$ 147.8

2021-22 BUDGET ASSUMPTIONS

	2020-2021 Estimated Actuals	2021-2022 Projected	2022-2023 Projected	2023-2024 Projected
COLA	0.00%	5.07%	2.48%	3.11%
Enrollment - CBEDS	46,686	47,710	47,471	47,234
ADA – P2	45,870	44,866	44,642	44,419
ADA to Enrollment Percentage	98.25%	94.04%	94.04%	94.04%
Unduplicated Percentage	90.43%	90.43%	90.43%	90.43%
Projected LCFF Funding Increases (Decreases) over prior year	\$0.1M	*\$36.4M	\$2.5M	\$14.8M
Total LCFF Revenue Projection	\$553.4M	\$589.7M	\$592.2M	\$607.0M
Health and Welfare Increase	5.0%	4.8%	7.0%	7.0%
STRS Rate	16.15%	16.92%	19.10%	19.10%
PERS Rate	20.70%	22.91%	26.10%	27.1%

*Includes \$12.2 in pending Concentration Increase



MULTI-YEAR COMPARISON REVENUES TO EXPENDITURES



Red revenue line assumes 5.07% COLA in 2021-22, 2.48% COLA in 2022-23 and 3.11% in 2023-24
Expenditures in 2021-22 and 2022-23 assume \$14.8M of ESSER II funds used for continuity of operations and 2023-24 includes \$39.3M for continuity of operations

MULTI-YEAR ASSUMPTIONS - REVENUE AND EXPENDITURE CHANGES



	2020-21	2021-22	2022-23	2023-24	Cumulative Totals
Increases in LCFF Funding	\$92,590	\$24,130,150	\$2,455,176	\$14,480,505	\$41,158,421
 Salary Related Expenditure Increases 					
2% Salary Increase	\$9,749,729	\$ -0-	\$ -0-	\$ -0-	\$9,749,729
Step and Column	\$5,801,982	\$5,829,827	\$5,917,167	\$5,997,367	\$23,546,343
PERS/STRS	(\$3,672,093)	\$4,806,708	\$10,067,262	\$968,173	\$12,170,050
State Unemployment Rate Change	\$ -0-	\$4,851,760	(\$4,298,658)	\$ -0-	\$553,102
Health & Welfare	\$3,415,339	\$3,231,379	\$5,066,990	\$5,410,668	\$17,124,376
Total Major Cost Increases	\$15,294,957	\$18,719,674	\$16,752,761	\$12,376,208	\$63,143,600
Expenditure Increases in Excess of LCFF Funding Increases	(\$15,202,367)	\$5,410,476	(\$14,297,585)	\$2,104,297	(\$21,985,179)

2021-22 MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND



(In Millions)

		2020-2021 Estimated Actuals	2021-2022 Projected	2022-2023 Projected	2023-2024 Projected
1.	Total Revenues	\$496.1	\$520.6	\$521.4	\$534.0
2.	Expenditures, Transfers and Interfund Transfers	455.9	533.4	546.0	538.5
3.	ESSER Funding Supporting Continuation of Operations (reduction included in expenditures in line 2)	(20.0)	(14.8)	(14.8)	(39.3)
4.	Excess/(Deficit) Revenues Less Expenditures	40.2	(12.8)	(24.6)	(4.5)
5.	Beginning Fund Balance	32.3	72.5	59.7	35.1
6.	Ending Fund Balance	72.5	59.7	35.1	30.6
7.	Components of Ending Fund Balance				
8.	Reserves for Stores/Revolving Cash and Prepaid Expenditures	0.2	0.2	0.2	0.2
9.	Reserve for Economic Uncertainties	15.5	18.7	17.9	17.8
10.	Assigned - Reserved for Deficit Spending	56.8	28.6	4.7	-0-
11.	Assigned – Pending increase in Concentration	-0-	12.2	12.3	12.6
12.	Unappropriated Ending Fund Balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-

2021-22 MULTI-YEAR PROJECTIONS

RESTRICTED GENERAL FUND



(In Millions)

		2020-2021 Estimated Actuals	2021-2022 Projected	2022-2023 Projected	2023-2024 Projected
1.	Total Revenues	\$317.3	\$393.6	\$349.4	\$298.1
2.	Expenditures, Transfers and Interfund Transfers	319.2	374.9	337.6	339.0
3.	Excess/(Deficit) Revenues less Expenditures	(1.9)	18.7	11.8	(40.9)
4.	Beginning Fund Balance	19.2	17.3	36.0	47.8
5.	Ending Fund Balance	17.3	36.0	47.8	6.9
6.	Components of Ending Fund Balance				
7.	Restricted Ending Balances	\$17.3	\$36.0	\$47.8	\$6.9



2021-22 MULTI-YEAR PROJECTIONS COMBINED GENERAL FUND

(In Millions)

		2020-2021 Estimated Actuals	2021-2022 Projected	2022-2023 Projected	2023-2024 Projected
1.	Total Revenues	\$813.4	\$914.2	\$870.7	\$832.1
2.	Expenditures, Transfers and Interfund Transfers	775.2	908.4	883.5	877.4
3.	ESSER Funding Supporting Continuation of Operations (reduction included in expenditures in line 2)	(20.0)	(14.8)	(14.8)	(39.3)
4.	Excess/(Deficit) Revenues less Expenditures	38.2	5.8	(12.8)	(45.3)
5.	Beginning Fund Balance	51.6	89.8	95.6	82.8
6.	Ending Fund Balance	89.8	95.6	82.8	37.5
7.	Components of Ending Fund Balance				
8.	Reserves for Stores/Revolving Cash and Prepaid Expenditures	0.2	0.2	0.2	0.2
9.	Restricted Ending Balances	17.3	36.0	47.7	6.9
10.	Reserve for Economic Uncertainties	15.5	18.7	17.9	17.8
11.	Reserve for Deficit Spending	56.8	28.5	4.7	-0-
12.	Assigned – Pending increase in Concentration		12.2	12.3	12.6
13.	Unappropriated Ending Fund Balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)**

		ESTIMATED ACTUALS FY 2020-2021			BUDGET FY 2021-2022		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	551,315,592	0	551,315,592	587,712,755	0	587,712,755
8100-8299	Federal Revenue	100,000	147,379,326	147,479,326	100,000	188,060,237	188,160,237
8300-8599	Other State Revenue	9,066,827	96,208,921	105,275,748	9,105,572	118,743,524	127,849,096
8600-8799	Other Local Revenue	5,193,143	4,110,454	9,303,597	5,928,755	4,536,219	10,464,974
	Total Revenues:	565,675,563	247,698,701	813,374,263	602,847,082	311,339,980	914,187,062
1000-1999	Certificated Salaries	218,605,765	91,551,914	310,157,679	230,946,663	105,833,794	336,780,457
2000-2999	Classified Salaries	61,244,078	27,772,505	89,016,584	65,529,305	34,814,909	100,344,214
3000-3999	Employee Benefits	119,316,224	73,709,955	193,026,179	134,929,614	85,505,132	220,434,746
4000-4999	Books and Supplies	17,262,176	61,879,743	79,141,919	28,837,514	50,024,780	78,862,294
5000-5999	Services, Other Operating Expenses	45,156,748	44,090,280	89,247,028	80,487,596	35,979,887	116,467,483
6000-6999	Capital Outlay	1,415,959	9,900,291	11,316,250	2,355,177	49,741,299	52,096,476
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	90,000	5,028,819	5,118,819	90,000	5,331,455	5,421,455
7300-7399	Transfers of Indirect/Direct Support Costs	(7,167,048)	5,294,248	(1,872,799)	(9,788,284)	7,716,091	(2,072,193)
	Total Expenditures:	455,923,903	319,227,756	775,151,659	533,387,586	374,947,347	908,334,933
	Excess (Deficiency) of Revenues Over Expenditures:	109,751,660	(71,529,055)	38,222,605	69,459,496	(63,607,367)	5,852,129
8900-8929	Interfund Transfers In	0	0	0	0	0	0
7600-7629	Interfund Transfers Out	0	0	0	0	0	0
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(69,578,184)	69,578,184	0	(82,307,367)	82,307,367	0
	Total Other Financing Sources/Uses:	(69,578,184)	69,578,184	0	(82,307,367)	82,307,367	0
	Net Increase (Decrease) in Fund Balance:	40,173,475	(1,950,871)	38,222,605	(12,847,871)	18,700,000	5,852,129
	Beginning Fund Balance:	32,347,273	19,207,744	51,555,017	72,520,748	17,256,873	89,777,622
	Ending Fund Balance:	72,520,748	17,256,873	89,777,622	59,672,877	35,956,873	95,629,751
	Required Reserves:	72,520,748	17,256,873	89,777,622	59,672,877	35,956,873	95,629,751
	Total Available:	0	0	0	0	0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
ADULT EDUCATION FUND (11)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	825,790	825,790
8300-8599	Other State Revenue	136,515	240,425
8600-8799	Other Local Revenue	5,973,079	7,332,021
Total Revenues:		6,935,384	8,398,236
1000-1999	Certificated Salaries	3,028,350	3,295,108
2000-2999	Classified Salaries	1,321,761	1,344,790
3000-3999	Employee Benefits	2,004,894	2,347,868
4000-4999	Books and Supplies	140,792	632,460
5000-5999	Services, Other Operating Expenses	229,361	462,404
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	210,225	315,606
Total Expenditures:		6,935,384	8,398,236
Excess (Deficiency) of Revenues Over Expenditures:		(0)	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(0)	0
Beginning Fund Balance:		1,405,463	1,405,463
Audit Adjustments:			
Ending Fund Balance:		1,405,463	1,405,463
Required Reserves:		1,277,437	1,277,437
Total Available:		128,026	128,026

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CHILD DEVELOPMENT FUND (12)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	536,778	563,950
8300-8599	Other State Revenue	11,366,990	13,087,304
8600-8799	Other Local Revenue	214,842	105,160
Total Revenues:		12,118,610	13,756,414
1000-1999	Certificated Salaries	4,255,624	4,357,709
2000-2999	Classified Salaries	3,108,547	3,668,910
3000-3999	Employee Benefits	3,881,354	4,602,216
4000-4999	Books and Supplies	325,481	328,285
5000-5999	Services, Other Operating Expenses	120,176	193,500
6000-6999	Capital Outlay	0	10,500
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	427,429	595,293
Total Expenditures:		12,118,610	13,756,414
Excess (Deficiency) of Revenues Over Expenditures:		0	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		1,304,392	1,304,392
Ending Fund Balance:		1,304,392	1,304,392
Required Reserves:		1,289,818	1,289,818
Total Available:		14,574	14,574

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
DEFERRED MAINTENANCE FUND (14)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	2,007,171	2,007,171
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	8,060	12,000
Total Revenues:		2,015,231	2,019,171
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,305,614	2,013,171
6000-6999	Capital Outlay	0	6,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,305,614	2,019,171
Excess (Deficiency) of Revenues Over Expenditures:		709,617	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		709,617	0
Beginning Fund Balance:		532,967	1,242,584
Ending Fund Balance:		1,242,584	1,242,584
Required Reserves:		1,242,584	1,242,584
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BUILDING FUND (21)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	525,938	931,493
Total Revenues:		525,938	931,493
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	77,256	70,221
3000-3999	Employee Benefits	12,386	34,934
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	2,006,832	1,708,496
6000-6999	Capital Outlay	8,243,728	51,354,562
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	8,683,621	8,382,625
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		19,023,823	61,550,838
Excess (Deficiency) of Revenues Over Expenditures:		(18,497,885)	(60,619,345)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	56,257,126	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		56,257,126	0
Net Increase (Decrease) in Fund Balance:		37,759,241	(60,619,345)
Beginning Fund Balance:		35,063,160	72,822,401
Audit Adjustments:			
Ending Fund Balance:		72,822,401	12,203,056
Required Reserves:		72,822,401	12,203,056
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAPITAL FACILITIES FUND (25)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	1,315,436	2,986,805
Total Revenues:		1,315,436	2,986,805
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	51,001
6000-6999	Capital Outlay	253,121	10,877,737
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		253,121	10,928,738
Excess (Deficiency) of Revenues Over Expenditures:		1,062,315	(7,941,933)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		1,062,315	(7,941,933)
Beginning Fund Balance:		6,879,618	7,941,933
Audit Adjustments:			
Ending Fund Balance:		7,941,933	(0)
Required Reserves:		7,941,933	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SCHOOL FACILITIES AID PROGRAM (35)			
Object Code		Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	3,412,930	0
8600-8799	Other Local Revenue	330,052	315,751
Total Revenues:		3,742,982	315,751
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	6,366	0
6000-6999	Capital Outlay	4,741,579	29,106,358
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		4,747,946	29,106,358
Excess (Deficiency) of Revenues Over Expenditures:		(1,004,964)	(28,790,607)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(1,004,964)	(28,790,607)
Beginning Fund Balance:		29,801,301	28,796,337
Ending Fund Balance:		28,796,337	5,731
Required Reserves:		28,796,337	5,731
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SPECIAL RESERVE FUND (40)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	122,118	85,502
Total Revenues:		122,118	85,502
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	156,487	264,013
6000-6999	Capital Outlay	1,005,540	5,897,379
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,162,027	6,161,392
Excess (Deficiency) of Revenues Over Expenditures:		(1,039,908)	(6,075,889)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(1,039,908)	(6,075,889)
Beginning Fund Balance:		7,115,798	6,075,889
Ending Fund Balance:		6,075,889	0
Required Reserves:		6,075,889	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BOND INTEREST AND REDEMPTION FUND (51)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	115,358	115,358
8600-8799	Other Local Revenue	12,438,583	12,438,583
Total Revenues:		12,553,941	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,327,491	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,327,491	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(2,773,550)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,773,550)	(2,773,550)
Beginning Fund Balance:		22,048,626	19,275,076
Ending Fund Balance:		19,275,076	16,501,527
Required Reserves:		19,275,076	16,501,527
Total Available:		0	(0)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAFETERIA ENTERPRISE FUND (61)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	33,487,403	25,394,909
8300-8599	Other State Revenue	1,662,693	1,441,305
8600-8799	Other Local Revenue	221,431	710,666
Total Revenues:		35,371,527	27,546,880
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	11,375,136	12,371,698
3000-3999	Employee Benefits	6,268,370	6,644,320
4000-4999	Books and Supplies	14,960,456	6,465,472
5000-5999	Services, Other Operating Expenses	684,222	154,096
6000-6999	Capital Outlay	848,197	750,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	1,235,146	1,161,294
Total Expenditures:		35,371,527	27,546,880
Excess (Deficiency) of Revenues Over Expenditures:		0	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		3,675,546	3,675,546
Ending Fund Balance:		3,675,546	3,675,546
Required Reserves:		20,105,327	20,105,327
Total Available:		(16,429,781)	(16,429,781)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SELF-INSURANCE FUND (67)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	19,357,539	19,614,832
Total Revenues:		19,357,539	19,614,832
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	554,000	530,164
3000-3999	Employee Benefits	279,000	299,763
4000-4999	Books and Supplies	10,200	22,795
5000-5999	Services, Other Operating Expenses	7,441,907	20,262,110
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		8,285,107	21,114,832
Excess (Deficiency) of Revenues Over Expenditures:		11,072,432	(1,500,000)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		11,072,432	(1,500,000)
Beginning Fund Balance:		54,064,251	65,136,683
Audit Adjustments:			
Ending Fund Balance:		65,136,683	63,636,683
Required Reserves:		0	63,636,683
Total Available:		65,136,683	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
FOUNDATION TRUST FUND (73)			
Object Code	Description	Estimated Actuals FY 2020-2021	Budget FY 2021-2022
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	5,000	5,000
Total Revenues:		5,000	5,000
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	5,000	10,000
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		5,000	10,000
Excess (Deficiency) of Revenues Over Expenditures:		0	(5,000)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	(5,000)
Beginning Fund Balance:		408,624	408,624
Ending Fund Balance:		408,624	403,624
Required Reserves:		0	403,624
Total Available:		408,624	0

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		551,315,592.00	0.00	551,315,592.00	587,712,755.00	0.00	587,712,755.00	6.6%
2) Federal Revenue	8100-8299		100,000.00	147,379,325.97	147,479,325.97	100,000.00	188,060,236.76	188,160,236.76	27.6%
3) Other State Revenue	8300-8599		9,066,827.16	96,208,920.85	105,275,748.01	9,105,571.54	118,743,524.34	127,849,095.88	21.4%
4) Other Local Revenue	8600-8799		5,193,143.49	4,110,453.96	9,303,597.45	5,928,755.12	4,536,219.00	10,464,974.12	12.5%
5) TOTAL, REVENUES			565,675,562.65	247,698,700.78	813,374,263.43	602,847,081.66	311,339,980.10	914,187,061.76	12.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		218,605,765.08	91,551,914.15	310,157,679.23	230,946,663.21	105,833,793.74	336,780,456.95	8.6%
2) Classified Salaries	2000-2999		61,244,078.39	27,772,505.25	89,016,583.64	65,529,305.39	34,814,909.04	100,344,214.43	12.7%
3) Employee Benefits	3000-3999		119,316,224.42	73,709,954.98	193,026,179.40	134,929,613.63	85,505,132.27	220,434,745.90	14.2%
4) Books and Supplies	4000-4999		17,262,175.75	61,879,742.97	79,141,918.72	28,837,514.08	50,024,780.02	78,862,294.10	-0.4%
5) Services and Other Operating Expenditures	5000-5999		45,156,748.13	44,090,279.84	89,247,027.97	80,487,595.89	35,979,887.15	116,467,483.04	30.5%
6) Capital Outlay	6000-6999		1,415,958.84	9,900,291.17	11,316,250.01	2,355,177.22	49,741,299.00	52,096,476.22	360.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		90,000.00	5,028,819.00	5,118,819.00	90,000.00	5,331,455.00	5,421,455.00	5.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(7,167,047.66)	5,294,248.25	(1,872,799.41)	(9,788,283.88)	7,716,090.88	(2,072,193.00)	10.6%
9) TOTAL, EXPENDITURES			455,923,902.95	319,227,755.61	775,151,658.56	533,387,585.54	374,947,347.10	908,334,932.64	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,751,659.70	(71,529,054.83)	38,222,604.87	69,459,496.12	(63,607,367.00)	5,852,129.12	-84.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		(69,578,184.31)	69,578,184.31	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,578,184.31)	69,578,184.31	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,173,475.39	(1,950,870.52)	38,222,604.87	(12,847,870.88)	18,700,000.00	5,852,129.12	-84.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,347,272.66	19,207,744.01	51,555,016.67	72,520,748.05	17,256,873.49	89,777,621.54	74.1%
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)			32,347,272.66	19,207,744.01	51,555,016.67	72,520,748.05	17,256,873.49	89,777,621.54	74.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,347,272.66	19,207,744.01	51,555,016.67	72,520,748.05	17,256,873.49	89,777,621.54	74.1%
2) Ending Balance, June 30 (E + F1e)			72,520,748.05	17,256,873.49	89,777,621.54	59,672,877.17	35,956,873.49	95,629,750.66	6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	17,256,873.49	17,256,873.49	0.00	35,956,873.49	35,956,873.49	108.4%
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	56,800,748.05	0.00	56,800,748.05	40,712,877.17	0.00	40,712,877.17	-28.3%
Reserve for Pending Increase in Supple	0000	9780				12,239,547.00		12,239,547.00	
Reserve for Deficit Spending	0000	9780				28,473,330.17		28,473,330.17	
Reserve for Deficit Spending	0000	9780	56,800,748.05		56,800,748.05				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	18,750,000.00	0.00	18,750,000.00	New
Unassigned/Unappropriated Amount		9790	15,510,000.00	0.00	15,510,000.00	0.00	0.00	0.00	-100.0%

Description Resource Codes Object Codes			2020-21 Estimated 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	15,363,558.00	15,246,873.49	30,610,431.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	210,000.00	0.00	210,000.00				
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	199,856,946.00	8,480,000.00	208,336,946.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,291,744.05	0.00	1,291,744.05				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			216,722,248.05	23,726,873.49	240,449,121.54				
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	70,500,000.00	6,470,000.00	76,970,000.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,451,500.00	0.00	1,451,500.00				
4) Current Loans		9640	72,250,000.00	0.00	72,250,000.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			144,201,500.00	6,470,000.00	150,671,500.00				
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									

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			72,520,748.05	17,256,873.49	89,777,621.54				

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	413,929,430.00	0.00	413,929,430.00	496,558,586.00	0.00	496,558,586.00	20.0%
Education Protection Account State Aid - Current Year		8012	92,537,855.00	0.00	92,537,855.00	46,427,372.00	0.00	46,427,372.00	-49.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	279,841.00	0.00	279,841.00	279,841.00	0.00	279,841.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,777,817.00	0.00	35,777,817.00	35,777,817.00	0.00	35,777,817.00	0.0%
Unsecured Roll Taxes		8042	1,165,041.00	0.00	1,165,041.00	1,165,041.00	0.00	1,165,041.00	0.0%
Prior Years' Taxes		8043	50,977.00	0.00	50,977.00	50,977.00	0.00	50,977.00	0.0%
Supplemental Taxes		8044	1,501,949.00	0.00	1,501,949.00	1,501,949.00	0.00	1,501,949.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,282,826.00)	0.00	(9,282,826.00)	(9,282,826.00)	0.00	(9,282,826.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,057,330.00	0.00	20,057,330.00	20,057,330.00	0.00	20,057,330.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			556,017,414.00	0.00	556,017,414.00	592,536,087.00	0.00	592,536,087.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	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	(2,694,651.00)	0.00	(2,694,651.00)	(2,816,161.00)	0.00	(2,816,161.00)	4.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			551,315,592.00	0.00	551,315,592.00	587,712,755.00	0.00	587,712,755.00	6.6%
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	10,277,236.00	10,277,236.00	0.00	10,277,236.00	10,277,236.00	0.0%
Special Education Discretionary Grants		8182	0.00	400,362.00	400,362.00	0.00	869,418.00	869,418.00	117.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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		30,484,947.82	30,484,947.82		28,741,820.80	28,741,820.80	-5.7%
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		2,967,805.79	2,967,805.79		3,020,987.94	3,020,987.94	1.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		72,243.00	72,243.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated 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		1,098,988.80	1,098,988.80		1,196,624.00	1,196,624.00	8.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,473,369.41	5,473,369.41		6,434,063.10	6,434,063.10	17.6%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		601,306.43	601,306.43		676,278.00	676,278.00	12.5%
All Other Federal Revenue	All Other	8290	100,000.00	96,075,309.72	96,175,309.72	100,000.00	136,771,565.92	136,871,565.92	42.3%
TOTAL, FEDERAL REVENUE			100,000.00	147,379,325.97	147,479,325.97	100,000.00	188,060,236.76	188,160,236.76	27.6%
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		33,818,379.00	33,818,379.00		35,182,820.00	35,182,820.00	4.0%
Prior Years	6500	8319		893.00	893.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	526,904.00	526,904.00	0.00	487,649.00	487,649.00	-7.5%
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	1,841,893.00	0.00	1,841,893.00	1,873,205.00	0.00	1,873,205.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	7,174,934.16	2,343,811.82	9,518,745.98	7,182,366.54	2,346,239.74	9,528,606.28	0.1%
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		9,910,525.35	9,910,525.35		10,130,778.60	10,130,778.60	2.2%

Description	Resource Codes	Object Codes	2020-21 Estimated 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
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		758,517.00	758,517.00		1,315,097.00	1,315,097.00	73.4%
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	50,000.00	48,849,890.68	48,899,890.68	50,000.00	69,280,940.00	69,330,940.00	41.8%
TOTAL, OTHER STATE REVENUE			9,066,827.16	96,208,920.85	105,275,748.01	9,105,571.54	118,743,524.34	127,849,095.88	21.4%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	3,727,078.14	3,727,078.14	0.00	3,682,500.00	3,682,500.00	-1.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	32,540.00	0.00	32,540.00	113,500.00	0.00	113,500.00	248.8%
Interest		8660	1,200,000.00	0.00	1,200,000.00	1,600,000.00	0.00	1,600,000.00	33.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	75,424.00	0.00	75,424.00	148,709.12	0.00	148,709.12	97.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated 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)	
(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	3,885,179.49	383,375.82	4,268,555.31	4,066,546.00	517,027.00	4,583,573.00	7.4%
Tuition		8710	0.00	0.00	0.00	0.00	336,692.00	336,692.00	New
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	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			5,193,143.49	4,110,453.96	9,303,597.45	5,928,755.12	4,536,219.00	10,464,974.12	12.5%
TOTAL, REVENUES			565,675,562.65	247,698,700.78	813,374,263.43	602,847,081.66	311,339,980.10	914,187,061.76	12.4%

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	169,065,940.28	67,594,393.58	236,660,333.86	176,084,116.25	80,110,597.28	256,194,713.53	8.3%
Certificated Pupil Support Salaries		1200	16,829,743.84	13,770,063.81	30,599,807.65	19,712,356.55	13,802,682.60	33,515,039.15	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	22,347,643.67	2,585,063.90	24,932,707.57	23,435,743.70	3,738,072.19	27,173,815.89	9.0%
Other Certificated Salaries		1900	10,362,437.29	7,602,392.86	17,964,830.15	11,714,446.71	8,182,441.67	19,896,888.38	10.8%
TOTAL, CERTIFICATED SALARIES			218,605,765.08	91,551,914.15	310,157,679.23	230,946,663.21	105,833,793.74	336,780,456.95	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,129,729.67	13,937,008.60	19,066,738.27	4,939,707.23	21,281,726.50	26,221,433.73	37.5%
Classified Support Salaries		2200	20,856,105.89	7,754,080.21	28,610,186.10	22,238,678.08	8,017,246.00	30,255,924.08	5.8%
Classified Supervisors' and Administrators' Salaries		2300	5,986,584.27	1,684,304.57	7,670,888.84	6,879,558.48	1,467,325.00	8,346,883.48	8.8%
Clerical, Technical and Office Salaries		2400	27,636,682.09	3,587,916.30	31,224,598.39	29,615,884.31	3,008,363.54	32,624,247.85	4.5%
Other Classified Salaries		2900	1,634,976.47	809,195.57	2,444,172.04	1,855,477.29	1,040,248.00	2,895,725.29	18.5%
TOTAL, CLASSIFIED SALARIES			61,244,078.39	27,772,505.25	89,016,583.64	65,529,305.39	34,814,909.04	100,344,214.43	12.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,910,564.46	43,524,768.44	80,435,332.90	38,531,036.15	48,632,933.29	87,163,969.44	8.4%
PERS		3201-3202	13,817,260.67	6,964,020.21	20,781,280.88	15,491,202.98	8,398,074.29	23,889,277.27	15.0%
OASDI/Medicare/Alternative		3301-3302	7,814,720.06	3,684,979.53	11,499,699.59	8,514,863.71	4,324,003.77	12,838,867.48	11.6%
Health and Welfare Benefits		3401-3402	49,534,499.54	14,576,875.96	64,111,375.50	56,537,262.06	16,895,738.35	73,433,000.41	14.5%
Unemployment Insurance		3501-3502	195,832.89	140,381.02	336,213.91	3,627,178.02	1,664,049.56	5,291,227.58	1473.8%
Workers' Compensation		3601-3602	5,101,511.61	2,366,426.83	7,467,938.44	5,692,577.40	2,698,839.78	8,391,417.18	12.4%
OPEB, Allocated		3701-3702	2,640,700.46	1,047,008.93	3,687,709.39	2,955,255.98	1,197,209.85	4,152,465.83	12.6%
OPEB, Active Employees		3751-3752	3,298,065.73	1,405,494.06	4,703,559.79	3,580,237.33	1,694,283.38	5,274,520.71	12.1%
Other Employee Benefits		3901-3902	3,069.00	0.00	3,069.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			119,316,224.42	73,709,954.98	193,026,179.40	134,929,613.63	85,505,132.27	220,434,745.90	14.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,299,754.49	2,580,803.53	4,880,558.02	2,328,054.15	2,621,599.74	4,949,653.89	1.4%
Books and Other Reference Materials		4200	442,254.46	340,606.63	782,861.09	528,565.65	348,831.17	877,396.82	12.1%
Materials and Supplies		4300	12,392,484.94	44,827,302.50	57,219,787.44	22,888,788.25	45,225,088.85	68,113,877.10	19.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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)	
Noncapitalized Equipment		4400	2,127,681.86	14,131,030.31	16,258,712.17	3,092,106.03	1,829,260.26	4,921,366.29	-69.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,262,175.75	61,879,742.97	79,141,918.72	28,837,514.08	50,024,780.02	78,862,294.10	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	12,054,246.71	13,062,653.46	25,116,900.17	26,485,195.41	14,195,078.38	40,680,273.79	62.0%
Travel and Conferences		5200	976,544.64	625,389.49	1,601,934.13	2,201,178.95	1,985,499.59	4,186,678.54	161.4%
Dues and Memberships		5300	152,655.47	3,530.00	156,185.47	178,175.01	6,800.00	184,975.01	18.4%
Insurance		5400 - 5450	3,704,738.00	0.00	3,704,738.00	3,551,449.00	0.00	3,551,449.00	-4.1%
Operations and Housekeeping Services		5500	7,982,010.59	116,350.00	8,098,360.59	11,823,350.00	108,100.00	11,931,450.00	47.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,597,329.21	5,161,021.18	6,758,350.39	2,467,612.58	3,855,492.94	6,323,105.52	-6.4%
Transfers of Direct Costs		5710	(2,309,719.20)	2,309,719.20	0.00	(327,069.46)	327,069.46	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	98,230.63	(42,844.98)	55,385.65	433,142.15	(270,431.02)	162,711.13	193.8%
Professional/Consulting Services and Operating Expenditures		5800	15,530,842.12	20,123,912.19	35,654,754.31	28,081,331.90	15,749,427.80	43,830,759.70	22.9%
Communications		5900	5,369,869.96	2,730,549.30	8,100,419.26	5,593,230.35	22,850.00	5,616,080.35	-30.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,156,748.13	44,090,279.84	89,247,027.97	80,487,595.89	35,979,887.15	116,467,483.04	30.5%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	1,189,620.42	1,189,620.42	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	590,218.66	7,291,098.58	7,881,317.24	494,912.79	38,084,989.92	38,579,902.71	389.5%
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	823,840.18	1,419,572.17	2,243,412.35	1,733,364.43	11,656,309.08	13,389,673.51	496.8%
Equipment Replacement		6500	1,900.00	0.00	1,900.00	126,900.00	0.00	126,900.00	6578.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,415,958.84	9,900,291.17	11,316,250.01	2,355,177.22	49,741,299.00	52,096,476.22	360.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
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		1,271,879.00	1,271,879.00		1,648,955.00	1,648,955.00	29.6%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated 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)	
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	2,966,940.00	2,966,940.00	0.00	2,932,500.00	2,932,500.00	-1.2%
Other Debt Service - Principal		7439	0.00	790,000.00	790,000.00	0.00	750,000.00	750,000.00	-5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,000.00	5,028,819.00	5,118,819.00	90,000.00	5,331,455.00	5,421,455.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,294,248.25)	5,294,248.25	0.00	(7,716,090.88)	7,716,090.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,872,799.41)	0.00	(1,872,799.41)	(2,072,193.00)	0.00	(2,072,193.00)	10.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,167,047.66)	5,294,248.25	(1,872,799.41)	(9,788,283.88)	7,716,090.88	(2,072,193.00)	10.6%
TOTAL, EXPENDITURES			455,923,902.95	319,227,755.61	775,151,658.56	533,387,585.54	374,947,347.10	908,334,932.64	17.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated 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)	
(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	(69,578,184.31)	69,578,184.31	0.00	(82,307,367.00)	82,307,367.00	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			(69,578,184.31)	69,578,184.31	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,578,184.31)	69,578,184.31	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	825,790.00	825,790.00	0.0%
3) Other State Revenue		8300-8599	136,514.56	240,425.43	76.1%
4) Other Local Revenue		8600-8799	5,973,079.24	7,332,021.00	22.8%
5) TOTAL, REVENUES			6,935,383.80	8,398,236.43	21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,028,349.98	3,295,107.88	8.8%
2) Classified Salaries		2000-2999	1,321,760.96	1,344,790.11	1.7%
3) Employee Benefits		3000-3999	2,004,894.49	2,347,868.02	17.1%
4) Books and Supplies		4000-4999	140,792.32	632,460.33	349.2%
5) Services and Other Operating Expenditures		5000-5999	229,361.21	462,404.09	101.6%
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	210,224.84	315,606.00	50.1%
9) TOTAL, EXPENDITURES			6,935,383.80	8,398,236.43	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,405,463.00	1,405,463.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,405,463.00	1,405,463.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,405,463.00	1,405,463.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,405,463.00	1,405,463.00	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	1,277,436.91	1,277,436.91	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	128,026.09	128,026.09	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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,148,313.00		
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	1,220,800.00		
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			2,369,113.00		
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	963,650.00		
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) TOTAL, LIABILITIES			963,650.00		
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 (G9 + H2) - (I6 + J2)			1,405,463.00		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	825,790.00	825,790.00	0.0%
TOTAL, FEDERAL REVENUE			825,790.00	825,790.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	43,308.11	54,814.00	26.6%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	93,206.45	185,611.43	99.1%
TOTAL, OTHER STATE REVENUE			136,514.56	240,425.43	76.1%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	5,783,404.42	7,097,021.00	22.7%
Other Local Revenue					
All Other Local Revenue		8699	189,674.82	235,000.00	23.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,973,079.24	7,332,021.00	22.8%
TOTAL, REVENUES			6,935,383.80	8,398,236.43	21.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,519,000.27	2,367,116.88	-6.0%
Certificated Pupil Support Salaries		1200	131,732.36	212,964.00	61.7%
Certificated Supervisors' and Administrators' Salaries		1300	377,617.35	601,532.00	59.3%
Other Certificated Salaries		1900	0.00	113,495.00	New
TOTAL, CERTIFICATED SALARIES			3,028,349.98	3,295,107.88	8.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,167.00	77,678.11	-32.0%
Classified Support Salaries		2200	330,323.79	327,776.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	856,372.09	939,336.00	9.7%
Other Classified Salaries		2900	20,898.08	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,321,760.96	1,344,790.11	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	638,291.21	508,515.53	-20.3%
PERS		3201-3202	317,204.00	322,872.87	1.8%
OASDI/Medicare/Alternative		3301-3302	154,507.61	154,428.35	-0.1%
Health and Welfare Benefits		3401-3402	854,509.68	1,112,674.31	30.2%
Unemployment Insurance		3501-3502	769.39	57,009.08	7309.6%
Workers' Compensation		3601-3602	25,492.69	88,988.23	249.1%
OPEB, Allocated		3701-3702	6,583.76	47,408.35	620.1%
OPEB, Active Employees		3751-3752	7,536.15	55,971.30	642.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,004,894.49	2,347,868.02	17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,700.00	25,000.00	187.4%
Books and Other Reference Materials		4200	50.00	100.00	100.0%
Materials and Supplies		4300	113,835.35	332,360.33	192.0%
Noncapitalized Equipment		4400	18,206.97	275,000.00	1410.4%
TOTAL, BOOKS AND SUPPLIES			140,792.32	632,460.33	349.2%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	30,915.00	40,782.01	31.9%
Dues and Memberships		5300	1,570.00	3,500.00	122.9%
Insurance		5400-5450	1,350.00	2,000.00	48.1%
Operations and Housekeeping Services		5500	128,228.91	158,680.00	23.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,100.00	14,100.00	27.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,715.56	52,300.00	577.9%
Professional/Consulting Services and Operating Expenditures		5800	48,481.74	166,542.08	243.5%
Communications		5900	0.00	24,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,361.21	462,404.09	101.6%
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 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	210,224.84	315,606.00	50.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,224.84	315,606.00	50.1%
TOTAL, EXPENDITURES			6,935,383.80	8,398,236.43	21.1%

Description	Resource Codes	Object Codes	2020-21 Estimated 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					
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	536,778.42	563,950.00	5.1%
3) Other State Revenue		8300-8599	11,366,990.01	13,087,304.00	15.1%
4) Other Local Revenue		8600-8799	214,842.05	105,160.00	-51.1%
5) TOTAL, REVENUES			12,118,610.48	13,756,414.00	13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,255,623.56	4,357,708.77	2.4%
2) Classified Salaries		2000-2999	3,108,547.20	3,668,910.43	18.0%
3) Employee Benefits		3000-3999	3,881,354.40	4,602,216.47	18.6%
4) Books and Supplies		4000-4999	325,481.19	328,285.33	0.9%
5) Services and Other Operating Expenditures		5000-5999	120,175.56	193,500.00	61.0%
6) Capital Outlay		6000-6999	0.00	10,500.00	New
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	427,428.57	595,293.00	39.3%
9) TOTAL, EXPENDITURES			12,118,610.48	13,756,414.00	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,392.38	1,304,392.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,392.38	1,304,392.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,392.38	1,304,392.38	0.0%
2) Ending Balance, June 30 (E + F1e)			1,304,392.38	1,304,392.38	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	1,289,818.03	1,289,818.03	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	14,574.35	14,574.35	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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,284,392.38		
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	20,000.00		
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			1,304,392.38		
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			
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 (G9 + H2) - (I6 + J2)			1,304,392.38		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	536,778.42	563,950.00	5.1%
TOTAL, FEDERAL REVENUE			536,778.42	563,950.00	5.1%
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	11,349,585.34	13,067,304.00	15.1%
All Other State Revenue	All Other	8590	17,404.67	20,000.00	14.9%
TOTAL, OTHER STATE REVENUE			11,366,990.01	13,087,304.00	15.1%
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	5,100.00	5,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	100,000.00	0.0%
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	109,742.05	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,842.05	105,160.00	-51.1%
TOTAL, REVENUES			12,118,610.48	13,756,414.00	13.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,898,179.62	3,933,505.37	0.9%
Certificated Pupil Support Salaries		1200	66,200.00	85,869.40	29.7%
Certificated Supervisors' and Administrators' Salaries		1300	108,129.00	158,951.00	47.0%
Other Certificated Salaries		1900	183,114.94	179,383.00	-2.0%
TOTAL, CERTIFICATED SALARIES			4,255,623.56	4,357,708.77	2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,895,925.41	2,814,492.71	-2.8%
Classified Support Salaries		2200	110,730.00	135,003.00	21.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	101,891.79	719,414.72	606.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,108,547.20	3,668,910.43	18.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	692,167.59	574,725.00	-17.0%
PERS		3201-3202	936,923.60	987,772.78	5.4%
OASDI/Medicare/Alternative		3301-3302	369,230.64	383,296.02	3.8%
Health and Welfare Benefits		3401-3402	1,880,826.82	2,222,632.45	18.2%
Unemployment Insurance		3501-3502	132.00	98,791.22	74741.8%
Workers' Compensation		3601-3602	2,073.75	154,206.00	7336.1%
OPEB, Allocated		3701-3702	0.00	83,850.00	New
OPEB, Active Employees		3751-3752	0.00	96,943.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,881,354.40	4,602,216.47	18.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	110.00	0.00	-100.0%
Materials and Supplies		4300	325,371.19	324,785.33	-0.2%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			325,481.19	328,285.33	0.9%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	11,170.46	6,000.00	-46.3%
Dues and Memberships		5300	1,500.00	500.00	-66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,200.49	31,000.00	-50.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,699.90	31,000.00	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,604.71	37,822.00	92.9%
Professional/Consulting Services and Operating Expenditures		5800	0.00	87,128.00	New
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,175.56	193,500.00	61.0%
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	0.00	0.00	0.0%
Equipment		6400	0.00	10,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,500.00	New
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	427,428.57	595,293.00	39.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			427,428.57	595,293.00	39.3%
TOTAL, EXPENDITURES			12,118,610.48	13,756,414.00	13.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
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%
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	525,937.61	931,492.80	77.1%
5) TOTAL, REVENUES			525,937.61	931,492.80	77.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,256.44	70,221.00	-9.1%
3) Employee Benefits		3000-3999	12,385.76	34,934.00	182.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,006,831.76	1,708,496.00	-14.9%
6) Capital Outlay		6000-6999	8,243,727.79	51,354,561.76	523.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,683,621.00	8,382,625.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,023,822.75	61,550,837.76	223.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,497,885.14)	(60,619,344.96)	227.7%
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	56,257,126.48	0.00	-100.0%
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			56,257,126.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,759,241.34	(60,619,344.96)	-260.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,063,159.66	72,822,401.00	107.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,063,159.66	72,822,401.00	107.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,063,159.66	72,822,401.00	107.7%
2) Ending Balance, June 30 (E + F1e)			72,822,401.00	12,203,056.04	-83.2%
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		9740	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	72,822,401.00	12,203,056.04	-83.2%
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	72,822,401.00		
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	0.00		
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			72,822,401.00		
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 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 (G9 + H2) - (I6 + J2)			72,822,401.00		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	525,937.61	931,492.80	77.1%
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			525,937.61	931,492.80	77.1%
TOTAL, REVENUES			525,937.61	931,492.80	77.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,830.10	52,694.00	-5.6%
Clerical, Technical and Office Salaries		2400	21,426.34	17,527.00	-18.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,256.44	70,221.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,805.41	16,151.00	178.2%
OASDI/Medicare/Alternative		3301-3302	2,106.35	5,386.00	155.7%
Health and Welfare Benefits		3401-3402	3,508.88	10,427.00	197.2%
Unemployment Insurance		3501-3502	14.45	35.00	142.2%
Workers' Compensation		3601-3602	616.90	1,352.00	119.2%
OPEB, Allocated		3701-3702	153.70	733.00	376.9%
OPEB, Active Employees		3751-3752	180.07	850.00	372.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,385.76	34,934.00	182.0%
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	162.00	189.00	16.7%
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	22,408.40	112,439.00	401.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,984,261.36	1,595,868.00	-19.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,006,831.76	1,708,496.00	-14.9%
CAPITAL OUTLAY					
Land		6100	1,456,854.92	45,155.00	-96.9%
Land Improvements		6170	18,637.38	1,992,575.61	10591.3%
Buildings and Improvements of Buildings		6200	6,745,421.70	47,532,845.84	604.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,813.79	1,783,985.31	7719.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,243,727.79	51,354,561.76	523.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,958,621.00	2,517,625.00	-14.9%
Other Debt Service - Principal		7439	5,725,000.00	5,865,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,683,621.00	8,382,625.00	-3.5%
TOTAL, EXPENDITURES			19,023,822.75	61,550,837.76	223.5%

Description	Resource Codes	Object Codes	2020-21 Estimated 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 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	54,613,176.48	0.00	-100.0%
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	1,643,950.00	0.00	-100.0%
(c) TOTAL, SOURCES			56,257,126.48	0.00	-100.0%
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)			56,257,126.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	1,315,435.84	2,986,804.66	127.1%
5) TOTAL, REVENUES			1,315,435.84	2,986,804.66	127.1%
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	51,000.86	New
6) Capital Outlay		6000-6999	253,120.72	10,877,737.09	4197.5%
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			253,120.72	10,928,737.95	4217.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,062,315.12	(7,941,933.29)	-847.6%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,062,315.12	(7,941,933.29)	-847.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,879,618.17	7,941,933.29	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,618.17	7,941,933.29	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,879,618.17	7,941,933.29	15.4%
2) Ending Balance, June 30 (E + F1e)			7,941,933.29	0.00	-100.0%
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	7,941,933.29	0.00	-100.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,926,933.29		
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	50,000.00		
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			7,976,933.29		
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	35,000.00		
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			35,000.00		
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 (G9 + H2) - (I6 + J2)			7,941,933.29		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	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%
Interest		8660	41,402.15	486,804.66	1075.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,274,033.69	2,500,000.00	96.2%
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			1,315,435.84	2,986,804.66	127.1%
TOTAL, REVENUES			1,315,435.84	2,986,804.66	127.1%

Description	Resource Codes	Object Codes	2020-21 Estimated 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 Estimated 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	0.00	20,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	31,000.86	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	51,000.86	New
CAPITAL OUTLAY					
Land		6100	0.00	30,000.00	New
Land Improvements		6170	0.00	231,063.00	New
Buildings and Improvements of Buildings		6200	253,120.72	10,616,674.09	4094.3%
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			253,120.72	10,877,737.09	4197.5%
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%
TOTAL, EXPENDITURES			253,120.72	10,928,737.95	4217.6%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	Resource Codes	Object Codes	2020-21 Estimated 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	3,412,929.76	0.00	-100.0%
4) Other Local Revenue		8600-8799	330,052.06	315,750.95	-4.3%
5) TOTAL, REVENUES			3,742,981.82	315,750.95	-91.6%
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	6,366.15	0.00	-100.0%
6) Capital Outlay		6000-6999	4,741,579.35	29,106,357.68	513.9%
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			4,747,945.50	29,106,357.68	513.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,004,963.68)	(28,790,606.73)	2764.8%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,004,963.68)	(28,790,606.73)	2764.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,801,300.99	28,796,337.31	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,801,300.99	28,796,337.31	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,801,300.99	28,796,337.31	-3.4%
2) Ending Balance, June 30 (E + F1e)			28,796,337.31	5,730.58	-100.0%
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	28,796,337.31	5,730.58	-100.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,796,337.31		
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	0.00		
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			28,796,337.31		
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 (G9 + H2) - (I6 + J2)			28,796,337.31		

Description	Resource Codes	Object Codes	2020-21 Estimated 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					
School Facilities Apportionments		8545	3,412,929.76	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,412,929.76	0.00	-100.0%
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	330,052.06	315,750.95	-4.3%
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			330,052.06	315,750.95	-4.3%
TOTAL, REVENUES			3,742,981.82	315,750.95	-91.6%

Description	Resource Codes	Object Codes	2020-21 Estimated 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%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,366.15	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,366.15	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	513,408.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,228,171.35	29,106,357.68	588.4%
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			4,741,579.35	29,106,357.68	513.9%
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					
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			4,747,945.50	29,106,357.68	513.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
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%
(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	Resource Codes	Object Codes	2020-21 Estimated 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	122,118.32	85,502.33	-30.0%
5) TOTAL, REVENUES			122,118.32	85,502.33	-30.0%
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	156,487.17	264,013.00	68.7%
6) Capital Outlay		6000-6999	1,005,539.54	5,897,378.50	486.5%
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			1,162,026.71	6,161,391.50	430.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,039,908.39)	(6,075,889.17)	484.3%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,039,908.39)	(6,075,889.17)	484.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,115,797.56	6,075,889.17	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,115,797.56	6,075,889.17	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,115,797.56	6,075,889.17	-14.6%
2) Ending Balance, June 30 (E + F1e)			6,075,889.17	0.00	-100.0%
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	6,075,889.17	0.00	-100.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,323,889.17		
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	102,000.00		
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			6,425,889.17		
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	350,000.00		
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			350,000.00		
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 (G9 + H2) - (I6 + J2)			6,075,889.17		

Description	Resource Codes	Object Codes	2020-21 Estimated 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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	100,494.32	85,502.33	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,624.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,118.32	85,502.33	-30.0%
TOTAL, REVENUES			122,118.32	85,502.33	-30.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	156,487.17	264,013.00	68.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,487.17	264,013.00	68.7%
CAPITAL OUTLAY					
Land		6100	24,711.05	89,001.00	260.2%
Land Improvements		6170	0.00	120,000.00	New
Buildings and Improvements of Buildings		6200	971,508.25	5,688,377.50	485.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,320.24	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			1,005,539.54	5,897,378.50	486.5%
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					
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			1,162,026.71	6,161,391.50	430.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
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/CSSF		7612	0.00	0.00	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
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	Resource Codes	Object Codes	2020-21 Estimated 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	6,336.30	6,231.58	-1.7%
5) TOTAL, REVENUES			6,336.30	6,231.58	-1.7%
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	3,030.32	256,334.00	8359.0%
6) Capital Outlay		6000-6999	1,216,756.50	71,959,758.81	5814.1%
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			1,219,786.82	72,216,092.81	5820.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,213,450.52)	(72,209,861.23)	5850.8%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,213,450.52)	(72,209,861.23)	5850.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,423,311.75	72,209,861.23	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,423,311.75	72,209,861.23	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,423,311.75	72,209,861.23	-1.7%
2) Ending Balance, June 30 (E + F1e)			72,209,861.23	0.00	-100.0%
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	72,209,861.23	0.00	-100.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	72,209,861.23		
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	0.00		
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			72,209,861.23		
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 (G9 + H2) - (I6 + J2)			72,209,861.23		

Description	Resource Codes	Object Codes	2020-21 Estimated 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		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	6,336.30	6,231.58	-1.7%
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			6,336.30	6,231.58	-1.7%
TOTAL, REVENUES			6,336.30	6,231.58	-1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	170,134.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,030.32	86,200.00	2744.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,030.32	256,334.00	8359.0%
CAPITAL OUTLAY					
Land		6100	0.00	3,600.00	New
Land Improvements		6170	484.00	437,217.00	90234.1%
Buildings and Improvements of Buildings		6200	1,216,272.50	70,904,459.81	5729.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	614,482.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,216,756.50	71,959,758.81	5814.1%
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	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			1,219,786.82	72,216,092.81	5820.4%

Description	Resource Codes	Object Codes	2020-21 Estimated 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 Estimated 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	Resource Codes	Object Codes	2020-21 Estimated 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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%
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	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	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,048,626.36	19,275,076.47	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,048,626.36	19,275,076.47	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,048,626.36	19,275,076.47	-12.6%
2) Ending Balance, June 30 (E + F1e)			19,275,076.47	16,501,526.58	-14.4%
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	19,275,076.47	16,501,526.58	-14.4%
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	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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,275,076.47		
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	0.00		
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			19,275,076.47		
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 (G9 + H2) - (I6 + J2)			19,275,076.47		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	0.0%
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			12,438,583.19	12,438,583.19	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	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)			15,327,491.08	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,487,403.00	25,394,909.00	-24.2%
3) Other State Revenue		8300-8599	1,662,693.00	1,441,305.00	-13.3%
4) Other Local Revenue		8600-8799	221,431.00	710,666.00	220.9%
5) TOTAL, REVENUES			35,371,527.00	27,546,880.00	-22.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,375,136.00	12,371,698.00	8.8%
3) Employee Benefits		3000-3999	6,268,370.00	6,644,320.00	6.0%
4) Books and Supplies		4000-4999	14,960,456.15	6,465,472.04	-56.8%
5) Services and Other Operating Expenses		5000-5999	684,221.85	154,095.96	-77.5%
6) Depreciation and Amortization		6000-6999	848,197.00	750,000.00	-11.6%
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	1,235,146.00	1,161,294.00	-6.0%
9) TOTAL, EXPENSES			35,371,527.00	27,546,880.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,675,546.33	3,675,546.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,675,546.33	3,675,546.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,675,546.33	3,675,546.33	0.0%
2) Ending Net Position, June 30 (E + F1e)			3,675,546.33	3,675,546.33	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,131,224.94	0.00	-100.0%
b) Restricted Net Position		9797	17,974,101.99	20,105,326.93	11.9%
c) Unrestricted Net Position		9790	(16,429,780.60)	(16,429,780.60)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(7,449,634.05)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	510,914.80		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,805,040.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500.00		
6) Stores		9320	2,214,100.37		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(7,684,085.88)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	8,974,871.63		
g) Accumulated Depreciation - Equipment		9445	(8,001,497.98)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,221,656.06		
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 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	222,771.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,291,744.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	31,593.98		
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			1,546,109.73		
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 (G10 + H2) - (I7 + J2)			3,675,546.33		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	31,183,855.00	23,091,361.00	-26.0%
Donated Food Commodities		8221	2,303,548.00	2,303,548.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,487,403.00	25,394,909.00	-24.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,662,693.00	1,441,305.00	-13.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,662,693.00	1,441,305.00	-13.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,904.00	707,065.00	3849.2%
Interest		8660	26,916.00	3,000.00	-88.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	176,611.00	601.00	-99.7%
TOTAL, OTHER LOCAL REVENUE			221,431.00	710,666.00	220.9%
TOTAL, REVENUES			35,371,527.00	27,546,880.00	-22.1%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	8,191,536.00	9,161,104.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	2,128,683.00	2,156,687.00	1.3%
Clerical, Technical and Office Salaries		2400	996,677.00	991,507.00	-0.5%
Other Classified Salaries		2900	58,240.00	62,400.00	7.1%
TOTAL, CLASSIFIED SALARIES			11,375,136.00	12,371,698.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,458,159.00	2,558,472.00	4.1%
OASDI/Medicare/Alternative		3301-3302	895,789.00	865,110.00	-3.4%
Health and Welfare Benefits		3401-3402	2,429,947.00	2,737,382.00	12.7%
Unemployment Insurance		3501-3502	5,421.00	5,594.00	3.2%
Workers' Compensation		3601-3602	231,084.00	222,034.00	-3.9%
OPEB, Allocated		3701-3702	112,568.00	116,143.00	3.2%
OPEB, Active Employees		3751-3752	135,402.00	139,585.00	3.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,268,370.00	6,644,320.00	6.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	258.00	258.00	0.0%
Materials and Supplies		4300	276,743.00	163,643.00	-40.9%
Noncapitalized Equipment		4400	643,361.00	107,043.00	-83.4%
Food		4700	14,040,094.15	6,194,528.04	-55.9%
TOTAL, BOOKS AND SUPPLIES			14,960,456.15	6,465,472.04	-56.8%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	19,362.00	4,342.00	-77.6%
Dues and Memberships		5300	13,501.00	11,001.00	-18.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	173,245.62	426,497.00	146.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,754.00	74,754.00	-60.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(110,206.23)	(559,998.04)	408.1%
Professional/Consulting Services and Operating Expenditures		5800	331,580.46	132,515.00	-60.0%
Communications		5900	67,985.00	64,985.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			684,221.85	154,095.96	-77.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	848,197.00	750,000.00	-11.6%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			848,197.00	750,000.00	-11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,235,146.00	1,161,294.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,235,146.00	1,161,294.00	-6.0%
TOTAL, EXPENSES			35,371,527.00	27,546,880.00	-22.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
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	Resource Codes	Object Codes	2020-21 Estimated 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	19,357,538.73	19,614,831.54	1.3%
5) TOTAL, REVENUES			19,357,538.73	19,614,831.54	1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	554,000.00	530,163.73	-4.3%
3) Employee Benefits		3000-3999	279,000.00	299,762.60	7.4%
4) Books and Supplies		4000-4999	10,200.00	22,795.49	123.5%
5) Services and Other Operating Expenses		5000-5999	7,441,906.60	20,262,109.72	172.3%
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			8,285,106.60	21,114,831.54	154.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,072,432.13	(1,500,000.00)	-113.5%
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			11,072,432.13	(1,500,000.00)	-113.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,064,250.52	65,136,682.65	20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,064,250.52	65,136,682.65	20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,064,250.52	65,136,682.65	20.5%
2) Ending Net Position, June 30 (E + F1e)			65,136,682.65	63,636,682.65	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,136,682.65	63,636,682.65	-2.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,640,682.65		
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	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	990,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,451,000.00		
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			88,581,682.65		
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 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	23,445,000.00		
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			23,445,000.00		
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 (G10 + H2) - (I7 + J2)			65,136,682.65		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	707,870.93	707,870.93	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,649,667.80	18,906,960.61	1.4%
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			19,357,538.73	19,614,831.54	1.3%
TOTAL, REVENUES			19,357,538.73	19,614,831.54	1.3%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	150,553.00	150,553.00	0.0%
Clerical, Technical and Office Salaries		2400	403,447.00	379,610.73	-5.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			554,000.00	530,163.73	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	136,803.00	121,937.66	-10.9%
OASDI/Medicare/Alternative		3301-3302	45,909.00	40,565.35	-11.6%
Health and Welfare Benefits		3401-3402	70,104.00	108,601.92	54.9%
Unemployment Insurance		3501-3502	300.00	6,527.66	2075.9%
Workers' Compensation		3601-3602	12,371.00	10,189.51	-17.6%
OPEB, Allocated		3701-3702	6,264.00	5,534.91	-11.6%
OPEB, Active Employees		3751-3752	7,249.00	6,405.59	-11.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			279,000.00	299,762.60	7.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.0%
Materials and Supplies		4300	3,200.00	12,200.00	281.3%
Noncapitalized Equipment		4400	5,000.00	8,595.49	71.9%
TOTAL, BOOKS AND SUPPLIES			10,200.00	22,795.49	123.5%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	4,807.40	4,740.00	-1.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	785,000.00	2,343,497.16	198.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,480.00	2,400.00	-31.0%
Transfers of Direct Costs - Interfund		5750	5,091.91	4,591.91	-9.8%
Professional/Consulting Services and Operating Expenditures		5800	6,642,001.94	17,905,355.30	169.6%
Communications		5900	1,025.35	1,025.35	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,441,906.60	20,262,109.72	172.3%
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			8,285,106.60	21,114,831.54	154.9%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	Resource Codes	Object Codes	2020-21 Estimated 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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	5,000.00	10,000.00	100.0%
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			5,000.00	10,000.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(5,000.00)	New
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(5,000.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	408,624.46	408,624.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,624.46	408,624.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			408,624.46	408,624.46	0.0%
2) Ending Net Position, June 30 (E + F1e)			408,624.46	403,624.46	-1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	408,624.46	403,624.46	-1.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	408,624.46		
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	0.00		
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) 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			408,624.46		
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 Estimated Actuals	2021-22 Budget	Percent Difference
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			
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			0.00		
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 (G10 + H2) - (I7 + J2)			408,624.46		

Description	Resource Codes	Object Codes	2020-21 Estimated 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	5,000.00	5,000.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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	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%
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%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	10,000.00	100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	10,000.00	100.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	10,000.00	100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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%
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 + c - d + e)			0.00	0.00	0.0%

Description	2020-21 Estimated 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)	45,870.34	45,870.34	45,870.34	44,866.48	44,687.01	45,655.02
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)	45,870.34	45,870.34	45,870.34	44,866.48	44,687.01	45,655.02
5. District Funded County Program ADA						
a. County Community Schools	8.15	8.15	8.15	8.15	8.15	8.15
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 A5a through A5f)	8.15	8.15	8.15	8.15	8.15	8.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,878.49	45,878.49	45,878.49	44,874.63	44,695.16	45,663.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

San Bernardino City Unified Cash Flow Report 2021-22 Adotped Budget																			
Major Range Description	Beginning Balance 7/1/2021	Month 7/31/2021	Month 8/31/2021	Month 9/30/2021	Month 10/31/2021	Month 11/30/2021	Month 12/31/2021	Month 1/31/2022	Month 2/28/2022	Month 3/31/2022	Month 4/30/2022	Month 5/31/2022	Month 6/30/2022	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget	
76 - San Bernardino City Unified School Distr																			
Fund 01 GENERAL FUND																			
Fund Summary																			
Balance Sheet																			
Beginning Month Cash		30,610,431.49	23,977,588.12	(3,785,913.68)	32,094,163.53	49,566,022.89	63,053,525.07	103,107,355.53	119,576,932.07	97,038,897.64	125,159,177.91	115,852,708.71	107,052,622.86	-	-		116,692,810.60	-	
Balance Sheet																			
Revenue																			
LCFF Principal Apportionment (8010 to 8019)	-	21,839,438.00	21,839,438.00	66,610,287.00	39,310,989.00	39,310,989.00	66,610,287.00	39,310,989.00	39,310,989.00	66,610,287.00	39,310,989.00	39,310,989.00	27,299,298.00	39,310,989.00	-	-	545,985,958.00	39,310,989.00	545,985,958.00
LCFF Property Taxes (8020 to 8079)	-	1,056,350.08	-	-	-	4,781,889.75	25,897,925.35	899,614.25	1,378,070.12	366,503.54	8,790,583.84	6,334,442.65	44,749.42	-	-	-	49,550,129.00	-	49,550,129.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(139,379.95)	(288,081.67)	(2,336,621.25)	(240,106.48)	(144,419.44)	(192,295.00)	(387,868.96)	(354,393.94)	(177,202.05)	-	(230,297.62)	(332,665.65)	-	-	(4,823,332.00)	(332,665.65)	(4,823,332.00)
Federal Revenue (8100 to 8299)	-	17,940,928.52	530,830.61	3,879,445.89	18,136,066.01	(2,436,980.46)	1,113,259.23	47,080,194.73	1,061,221.55	21,786,349.90	3,004,877.69	1,112,410.76	27,348,603.37	44,603,028.96	-	-	185,160,236.76	44,603,028.96	185,160,236.76
Other State Revenue (8300 to 8599)	-	7,369,692.35	3,615,171.14	8,803,605.84	(3,832,718.82)	13,008,283.69	8,281,842.11	3,448,046.14	4,033,928.47	7,359,888.48	7,160,444.03	3,169,152.73	55,916,458.19	9,515,301.54	-	-	127,849,095.88	9,515,301.54	127,849,095.88
Other Local Revenue (8600 to 8799)	-	540,205.59	675,766.23	311,369.43	795,088.52	397,802.53	2,889,003.92	532,837.65	289,280.74	142,465.88	310,674.16	2,126,587.38	822,912.39	630,979.70	-	-	10,464,974.12	630,979.70	10,464,974.12
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		48,746,614.54	26,521,826.03	79,316,626.49	52,072,803.46	54,821,878.03	104,647,898.17	91,079,386.77	45,685,620.92	95,911,100.86	58,400,366.67	52,053,582.52	111,201,723.75	93,727,633.55	-	-	914,187,061.76	93,727,633.55	914,187,061.76
Expenditure																			
Certificated Salary (1000 to 1999)	-	-	27,006,676.45	27,858,900.83	28,570,305.04	28,517,079.74	29,239,166.44	28,432,737.60	27,171,884.96	28,785,686.51	28,534,730.13	27,318,059.89	28,037,993.17	27,307,236.18	-	-	336,780,456.95	27,307,236.18	336,780,456.95
Classified Salary (2000 to 2999)	-	6,304,806.57	7,962,413.31	7,020,381.57	9,940,766.96	9,079,453.74	7,738,713.12	9,880,653.58	7,175,349.62	9,050,818.52	8,587,574.08	9,750,382.16	9,566,110.42	(1,713,209.23)	-	-	100,344,214.43	(1,713,209.23)	100,344,214.43
Employee Benefit (3000 to 3999)	-	3,543,181.81	14,948,425.65	14,441,820.66	16,551,909.23	15,052,822.42	15,731,345.17	14,565,846.66	14,309,005.12	15,748,615.36	15,536,811.27	15,329,332.58	60,430,016.74	4,245,613.23	-	-	220,434,745.90	4,245,613.23	220,434,745.90
Books and Supplies (4000 to 4999)	-	(61,327.00)	3,480,808.56	3,124,085.27	4,374,195.67	1,306,015.37	1,684,190.24	1,986,899.12	2,421,349.54	2,762,482.45	2,123,878.26	3,008,637.76	3,560,348.79	49,090,730.05	-	-	78,862,294.10	49,090,730.05	78,862,294.10
Services and Operating Expenditures (5000 to 5999)	-	1,544,404.96	10,912,803.98	5,889,754.41	8,726,606.92	5,582,938.63	11,623,375.25	13,090,808.07	9,216,085.34	10,318,051.56	10,505,825.80	5,441,898.39	3,870,275.24	19,744,654.50	-	-	116,467,483.04	19,744,654.50	116,467,483.04
Capital Outlay (6000 to 6999)	-	0.10	406,882.55	7,227,495.43	3,141,111.75	2,658,148.57	4,296,863.47	9,197,543.83	3,582,310.72	1,820,570.15	1,646,014.79	1,925,132.88	4,828,349.35	11,366,052.63	-	-	52,096,476.22	11,366,052.63	52,096,476.22
Other Outgo (7100 to 7499)	-	(79,177.84)	2,791.19	2,565,254.49	(368,032.34)	(11,230.33)	667,330.72	(91,508.55)	1,051,609.95	102,136.35	63,011.48	50,108.25	(205,515.65)	(397,515.73)	-	-	3,349,262.00	(397,515.73)	3,349,262.00
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		11,251,888.60	64,720,801.70	68,127,692.67	70,936,863.24	62,185,228.14	70,980,984.41	77,062,980.31	64,927,595.25	68,588,360.90	66,997,845.81	62,823,551.91	110,087,578.07	109,643,561.62	-	-	908,334,932.64	109,643,561.62	908,334,932.64
Revenue Less Expense		37,494,725.94	(38,198,975.67)	11,188,933.82	(18,864,059.78)	(7,363,350.11)	33,666,913.75	14,016,406.46	(19,241,974.33)	27,322,739.96	(8,597,479.14)	(10,769,969.39)	1,114,145.68	(15,915,928.07)	-	-	5,852,129.12	(15,915,928.07)	
Balance Sheet																			
Assets																			
Cash not in Treasury (9111 to 9199)	210,000.00	-	-	-	-	-	-	-	-	-	-	-	210,000.00	-	-	-	210,000.00	-	-
Accounts Receivable (9200 to 9299)	62,295,000.00	-	(1,043,421.19)	(6,077,290.15)	53,984,772.42	5,170,242.93	5,832,723.81	93,130.04	26,671.94	-	1,756,850.26	2,551,319.96	-	-	-	-	62,295,000.00	-	-
Deferral Repayment	146,041,946.00	38,993,200.00	30,522,767.00	29,500,473.00	29,062,347.00	17,963,159.00	-	-	-	-	-	-	-	-	-	-	146,041,946.00	-	-
DUE FROM OTHER FUNDS (9310)	1,291,744.05	-	-	-	-	-	-	-	-	-	-	-	1,291,744.05	-	-	-	1,291,744.05	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	209,838,690.05	38,993,200.00	29,479,345.81	23,423,182.85	83,047,119.42	23,133,401.93	5,832,723.81	93,130.04	26,671.94	-	1,756,850.26	2,551,319.96	1,501,744.05	-	-	-	209,838,690.05	-	-
Liabilities																			
Accounts Payables (9500 to 9559,9590 to 9599)	76,970,000.00	43,039,597.89	20,038,807.55	(435,783.74)	11,032,586.60	1,101,369.08	124,740.33	114,960.52	55,650.02	63,924.06	9,075.61	960,557.28	864,514.79	-	-	-	76,970,000.00	-	-
DUE TO OTHER FUNDS (9610)	1,451,500.00	-	-	1,451,500.00	-	-	-	-	-	-	-	-	-	-	-	-	1,451,500.00	-	-
Current Loans (9640 to 9649)	72,250,000.00	36,125,000.00	-	-	36,125,000.00	-	-	-	-	-	-	-	-	-	-	-	72,250,000.00	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	150,671,500.00	79,164,597.89	20,038,807.55	1,015,716.26	47,157,586.60	1,101,369.08	124,740.33	114,960.52	55,650.02	63,924.06	9,075.61	960,557.28	864,514.79	-	-	-	150,671,500.00	-	-
Non Operating																			
Suspense Accounts (9560 to 9589)	-	3,956,171.42	(994,935.61)	(2,283,676.80)	(446,386.33)	1,181,180.55	(678,933.23)	(2,475,000.56)	3,267,082.02	(861,464.37)	2,456,764.71	(379,120.87)	(7,888,812.80)	5,147,131.87	-	-	-	5,147,131.87	-
Total Non Operating	-	3,956,171.42	(994,935.61)	(2,283,676.80)	(446,386.33)	1,181,180.55	(678,933.23)	(2,475,000.56)	3,267,082.02	(861,464.37)	2,456,764.71	(379,120.87)	(7,888,812.80)	5,147,131.87	-	-	-	5,147,131.87	-
Balance Sheet		(44,127,569.31)	10,435,473.87	24,691,143.38	36,335,919.15	20,850,852.29	6,386,916.70	2,453,170.08	(3,296,060.10)	797,540.31	(708,990.06)	1,969,883.54	8,526,042.06	(5,147,131.87)	-	-	59,167,190.05	(5,147,131.87)	
Net Increase/Decrease		(6,632,843.37)	(27,763,501.80)	35,880,077.21	17,471,859.37	13,487,502.18	40,053,830.46	16,469,576.54	(22,538,034.43)	28,120,280.27	(9,306,469.20)	(8,800,085.85)	9,640,187.74	(21,063,059.94)	-	-	65,019,319.17	(21,063,059.94)	
Total Ending Cash Balance		23,977,588.12	(3,785,913.68)	32,094,163.53	49,566,022.89	63,053,525.07	103,107,355.53	119,576,932.07	97,038,897.64	125,159,177.91	115,852,708.71	107,052,622.86	116,692,810.60				95,629,750.66		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☒) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$ 27,850,275.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 27,850,275.00

(☐) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

(☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Janet King

Title: Director Fiscal Services

Telephone: 909-381-1154

E-mail: janet.king@sbcusd.k12.ca.us

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	775,151,658.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	146,256,153.59
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	291,870.70
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,285,183.27
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,759,440.00
4. Other Transfers Out	All	9200	7200-7299	1,271,879.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,608,372.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	9,000,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				625,287,132.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		45,878.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,629.20
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	683,321,131.37	14,894.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	683,321,131.37	14,894.56
B. Required effort (Line A.2 times 90%)	614,989,018.23	13,405.10
C. Current year expenditures (Line I.E and Line II.B)	625,287,132.00	13,629.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 19,644,552.62
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 567,988,375.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.46%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	19,227,534.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,996,567.20
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	385,863.78
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,142,487.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	28,752,452.72
9. Carry-Forward Adjustment (Part IV, Line F)	(3,095,052.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,657,400.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	441,069,615.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	128,445,982.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	57,184,491.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	379,617.44
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.10
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,141,165.84
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,250,903.43
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	178,152.72
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	59,779,108.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,725,158.96
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,691,181.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,248,089.85
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	743,093,468.73

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.87%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	3.45%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>28,752,452.72</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,412,354.51)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(866,383.06)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.71%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.71%) times Part III, Line B19); zero if positive	<u>(3,095,052.54)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,095,052.54)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,547,526.27) is applied to the current year calculation and the remainder (\$-1,547,526.27) is deferred to one or more future years:	<u>3.66%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,031,684.18) is applied to the current year calculation and the remainder (\$-2,063,368.36) is deferred to one or more future years:	<u>3.73%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,095,052.54)</u>

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	587,712,755.00	0.43%	590,222,608.00	2.51%	605,020,593.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	9,105,571.54	-1.66%	8,954,741.84	-1.65%	8,807,079.57
4. Other Local Revenues	8600-8799	5,928,755.12	0.00%	5,928,755.12	0.00%	5,928,755.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(82,307,367.00)	1.87%	(83,847,493.50)	2.36%	(85,822,435.18)
6. Total (Sum lines A1 thru A5c)		520,539,714.66	0.16%	521,358,611.46	2.43%	534,033,992.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				230,946,663.21		232,186,954.97
b. Step & Column Adjustment				3,656,487.48		3,367,873.44
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,416,195.72)		(20,486,111.67)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	230,946,663.21	0.54%	232,186,954.97	-7.37%	215,068,716.74
2. Classified Salaries						
a. Base Salaries				65,529,305.39		65,210,969.14
b. Step & Column Adjustment				581,663.75		586,898.72
c. Cost-of-Living Adjustment						
d. Other Adjustments				(900,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,529,305.39	-0.49%	65,210,969.14	0.90%	65,797,867.86
3. Employee Benefits	3000-3999	134,929,613.63	4.22%	140,622,199.66	0.74%	141,669,757.95
4. Books and Supplies	4000-4999	28,837,514.08	28.21%	36,971,499.60	22.57%	45,317,739.34
5. Services and Other Operating Expenditures	5000-5999	80,487,595.89	-4.27%	77,050,682.61	0.68%	77,575,081.24
6. Capital Outlay	6000-6999	2,355,177.22	0.00%	2,355,177.22	0.00%	2,355,177.22
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,000.00	0.00%	90,000.00	0.00%	90,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,788,283.88)	-12.98%	(8,517,560.30)	10.37%	(9,401,122.77)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		533,387,585.54	2.36%	545,969,922.90	-1.37%	538,473,217.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,847,870.88)		(24,611,311.44)		(4,439,225.07)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		72,520,748.05		59,672,877.17		35,061,565.73
2. Ending Fund Balance (Sum lines C and D1)		59,672,877.17		35,061,565.73		30,622,340.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	40,712,877.17		16,951,565.73		12,611,704.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,750,000.00		17,900,000.00		17,800,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		636.66
f. Total Components of Ending Fund Balance		59,672,877.17		35,061,565.73		30,622,340.66
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,750,000.00		17,900,000.00		17,800,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		636.66
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		18,750,000.00		17,900,000.00		17,800,636.66
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23- Both certificated and classified FTE are reduced due to the decline in enrollment and reduced need for teachers and staff. In 2023-24, reductions in certificated salaries are resulting from the use of ESSER funds for continuity of operations						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	188,060,236.76	-7.27%	174,387,797.76	-30.52%	121,157,846.76
3. Other State Revenues	8300-8599	118,743,524.34	-27.06%	86,609,509.24	-0.06%	86,561,272.90
4. Other Local Revenues	8600-8799	4,536,219.00	0.00%	4,536,219.00	0.00%	4,536,219.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	82,307,367.00	1.87%	83,847,493.50	2.36%	85,822,435.18
6. Total (Sum lines A1 thru A5c)		393,647,347.10	-11.25%	349,381,019.50	-14.68%	298,077,773.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,833,793.74		89,191,821.62
b. Step & Column Adjustment				1,391,766.88		1,765,909.79
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,033,739.00)		19,955,854.15
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,833,793.74	-15.72%	89,191,821.62	24.35%	110,913,585.56
2. Classified Salaries						
a. Base Salaries				34,814,909.04		30,742,728.65
b. Step & Column Adjustment				274,216.61		276,684.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,346,397.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,814,909.04	-11.70%	30,742,728.65	0.90%	31,019,413.21
3. Employee Benefits	3000-3999	85,505,132.27	-2.58%	83,295,712.69	8.01%	89,963,867.62
4. Books and Supplies	4000-4999	50,024,780.02	-0.87%	49,589,299.50	-12.80%	43,243,059.76
5. Services and Other Operating Expenditures	5000-5999	35,979,887.15	-13.04%	31,287,646.67	-11.19%	27,787,646.67
6. Capital Outlay	6000-6999	49,741,299.00	-16.24%	41,661,299.00	-43.59%	23,501,299.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,331,455.00	0.00%	5,331,455.00	0.00%	5,331,455.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,716,090.88	-16.47%	6,445,367.30	11.55%	7,189,586.77
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		374,947,347.10	-9.98%	337,545,330.43	0.42%	338,949,913.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		18,700,000.00		11,835,689.07		(40,872,139.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,256,873.49		35,956,873.49		47,792,562.56
2. Ending Fund Balance (Sum lines C and D1)		35,956,873.49		47,792,562.56		6,920,422.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,956,873.49		47,792,562.56		6,920,422.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,956,873.49		47,792,562.56		6,920,422.81

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23 reductions of certificated and classified salaries are reflected as AB86 funds are exhausted and ESSER expenditures are adjusted. In 2023-24, restricted ESSER funds are used to offset general fund costs and the continuity of operations						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	587,712,755.00	0.43%	590,222,608.00	2.51%	605,020,593.00
2. Federal Revenues	8100-8299	188,160,236.76	-7.27%	174,487,797.76	-30.51%	121,257,846.76
3. Other State Revenues	8300-8599	127,849,095.88	-25.25%	95,564,251.08	-0.20%	95,368,352.47
4. Other Local Revenues	8600-8799	10,464,974.12	0.00%	10,464,974.12	0.00%	10,464,974.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		914,187,061.76	-4.75%	870,739,630.96	-4.44%	832,111,766.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				336,780,456.95		321,378,776.59
b. Step & Column Adjustment				5,048,254.36		5,133,783.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,449,934.72)		(530,257.52)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	336,780,456.95	-4.57%	321,378,776.59	1.43%	325,982,302.30
2. Classified Salaries						
a. Base Salaries				100,344,214.43		95,953,697.79
b. Step & Column Adjustment				855,880.36		863,583.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,246,397.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	100,344,214.43	-4.38%	95,953,697.79	0.90%	96,817,281.07
3. Employee Benefits	3000-3999	220,434,745.90	1.58%	223,917,912.35	3.45%	231,633,625.57
4. Books and Supplies	4000-4999	78,862,294.10	9.76%	86,560,799.10	2.31%	88,560,799.10
5. Services and Other Operating Expenditures	5000-5999	116,467,483.04	-6.98%	108,338,329.28	-2.75%	105,362,727.91
6. Capital Outlay	6000-6999	52,096,476.22	-15.51%	44,016,476.22	-41.26%	25,856,476.22
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,421,455.00	0.00%	5,421,455.00	0.00%	5,421,455.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,072,193.00)	0.00%	(2,072,193.00)	6.72%	(2,211,536.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		908,334,932.64	-2.73%	883,515,253.33	-0.69%	877,423,131.17
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		5,852,129.12		(12,775,622.37)		(45,311,364.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		89,777,621.54		95,629,750.66		82,854,128.29
2. Ending Fund Balance (Sum lines C and D1)		95,629,750.66		82,854,128.29		37,542,763.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740	35,956,873.49		47,792,562.56		6,920,422.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	40,712,877.17		16,951,565.73		12,611,704.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,750,000.00		17,900,000.00		17,800,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		636.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		95,629,750.66		82,854,128.29		37,542,763.47

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,750,000.00		17,900,000.00		17,800,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		636.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		18,750,000.00		17,900,000.00		17,800,636.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.06%		2.03%		2.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		44,866.48		44,642.15		44,418.94
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		908,334,932.64		883,515,253.33		877,423,131.17
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		908,334,932.64		883,515,253.33		877,423,131.17
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,166,698.65		17,670,305.07		17,548,462.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,166,698.65		17,670,305.07		17,548,462.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	55,385.65	0.00	0.00	(1,872,799.41)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,291,744.05	1,451,500.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	7,715.56	0.00	210,224.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,604.71	0.00	427,428.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	22,408.40	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(110,206.23)	1,235,146.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							500.00	1,291,744.05
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	5,091.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,451,000.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	110,206.23	(110,206.23)	1,872,799.41	(1,872,799.41)	0.00	0.00	2,743,244.05	2,743,244.05

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	162,711.13	0.00	0.00	(2,072,193.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	52,300.00	0.00	315,606.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	37,822.00	0.00	595,293.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	112,439.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	170,134.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(559,998.04)	1,161,294.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,591.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	559,998.04	(559,998.04)	2,072,193.00	(2,072,193.00)	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	46,609	46,333		
Charter School				
Total ADA	46,609	46,333	0.6%	Met
Second Prior Year (2019-20)				
District Regular	16,052	45,869		
Charter School				
Total ADA	16,052	45,869	N/A	Met
First Prior Year (2020-21)				
District Regular	45,644	45,870		
Charter School		0		
Total ADA	45,644	45,870	N/A	Met
Budget Year (2021-22)				
District Regular	45,655			
Charter School	0			
Total ADA	45,655			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	49,116	48,934		
Charter School				
Total Enrollment	49,116	48,934	0.4%	Met
Second Prior Year (2019-20)				
District Regular	48,593	48,751		
Charter School				
Total Enrollment	48,593	48,751	N/A	Met
First Prior Year (2020-21)				
District Regular	48,507	46,686		
Charter School				
Total Enrollment	48,507	46,686	3.8%	Not Met
Budget Year (2021-22)				
District Regular	47,710			
Charter School				
Total Enrollment	47,710			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District experienced a drop in enrollment while the district closed to in person instruction during 2020-21. It is anticipated that half of the decline will return in 2021-22.

- 1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	46,104	48,934	
Charter School		0	
Total ADA/Enrollment	46,104	48,934	94.2%
Second Prior Year (2019-20)			
District Regular	45,869	48,751	
Charter School			
Total ADA/Enrollment	45,869	48,751	94.1%
First Prior Year (2020-21)			
District Regular	45,870	46,686	
Charter School	0		
Total ADA/Enrollment	45,870	46,686	98.3%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	44,866	47,710		
Charter School	0			
Total ADA/Enrollment	44,866	47,710	94.0%	Met
1st Subsequent Year (2022-23)				
District Regular	44,642	47,471		
Charter School				
Total ADA/Enrollment	44,642	47,471	94.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	44,419	47,234		
Charter School				
Total ADA/Enrollment	44,419	47,234	94.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	45,878.49	45,663.17	44,744.12	44,519.79
b. Prior Year ADA (Funded)		45,878.49	45,663.17	44,744.12
c. Difference (Step 1a minus Step 1b)		(215.32)	(919.05)	(224.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.47%	-2.01%	-0.50%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		553,230,173.00	592,229,779.00	607,027,764.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		28,048,769.77	14,687,298.52	18,878,563.46
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		4.60%	0.47%	2.61%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.60% to 5.60%	-0.53% to 1.47%	1.61% to 3.61%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	49,550,129.00	49,550,129.00	49,550,129.00	49,550,129.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	556,017,414.00	592,536,087.00	595,098,146.00	606,909,146.00
District's Projected Change in LCFF Revenue:		6.57%	0.43%	1.98%
LCFF Revenue Standard:		3.60% to 5.60%	-.53% to 1.47%	1.61% to 3.61%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

2020-21 included 0 COLA. For 2021-22, a COLA of 5.07% and a proposed Supplemental factor of 23.3% was applied to the calculation resulting in the identified increase

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	409,938,638.55	505,709,378.57	81.1%
Second Prior Year (2019-20)	427,713,749.82	517,069,383.46	82.7%
First Prior Year (2020-21)	399,166,067.89	455,923,902.95	87.6%
	Historical Average Ratio:		83.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	2.0%	2.0%	2.0%
	80.8% to 86.8%	80.8% to 86.8%	80.8% to 86.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	431,405,582.23	533,387,585.54	80.9%	Met
1st Subsequent Year (2022-23)	438,020,123.77	545,969,922.90	80.2%	Not Met
2nd Subsequent Year (2023-24)	422,536,342.55	538,473,217.58	78.5%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

District is using Coronavirus Relief funding to offset budget deficit and avoid reductions that could have been needed given the impact on district funding and the impact of the decline in enrollment in the budget and subsequent years

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.60%	0.47%	2.61%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.40% to 14.60%	-9.53% to 10.47%	-7.39% to 12.61%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.40% to 9.60%	-4.53% to 5.47%	-2.39% to 7.61%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	147,479,325.97		
Budget Year (2021-22)	188,160,236.76	27.58%	Yes
1st Subsequent Year (2022-23)	174,487,797.76	-7.27%	Yes
2nd Subsequent Year (2023-24)	121,257,846.76	-30.51%	Yes

Explanation:
(required if Yes)

District is to receive over \$102.0M in ESSER II and \$227.0M of ESSER III funding beginning in 2021-22. These funds are anticipated to be recognized as expended through September 2024

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	105,275,748.01		
Budget Year (2021-22)	127,849,095.88	21.44%	Yes
1st Subsequent Year (2022-23)	95,564,251.08	-25.25%	Yes
2nd Subsequent Year (2023-24)	95,368,352.47	-0.20%	No

Explanation:
(required if Yes)

AB86 Funding has been included in Fiscal Year 2021-22 fiscal year and is excluded from 2022-23 and beyond

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	9,303,597.45		
Budget Year (2021-22)	10,464,974.12	12.48%	Yes
1st Subsequent Year (2022-23)	10,464,974.12	0.00%	No
2nd Subsequent Year (2023-24)	10,464,974.12	0.00%	No

Explanation:
(required if Yes)

Projected increase of MAA revenues and a minimal increase to Charter oversight revenue

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	79,141,918.72		
Budget Year (2021-22)	78,862,294.10	-0.35%	No
1st Subsequent Year (2022-23)	86,560,799.10	9.76%	Yes
2nd Subsequent Year (2023-24)	88,560,799.10	2.31%	No

Explanation:
(required if Yes)

Textbook adoption was not projected or included for 2021-22 but the adoption for 2022-23 is estimated at \$14.0M

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2020-21)	89,247,027.97		
Budget Year (2021-22)	116,467,483.04	30.50%	Yes
1st Subsequent Year (2022-23)	108,338,329.28	-6.98%	Yes
2nd Subsequent Year (2023-24)	105,362,727.91	-2.75%	Yes

Explanation:
(required if Yes)

The budget reflects the ESSER II and III spending plan that covers 2021-22 through 2023-24. This results in significant increased budget in this category for 2021-22 with reductions occurring in subsequent years

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	262,058,671.43		
Budget Year (2021-22)	326,474,306.76	24.58%	Not Met
1st Subsequent Year (2022-23)	280,517,022.96	-14.08%	Not Met
2nd Subsequent Year (2023-24)	227,091,173.35	-19.05%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	168,388,946.69		
Budget Year (2021-22)	195,329,777.14	16.00%	Not Met
1st Subsequent Year (2022-23)	194,899,128.38	-0.22%	Met
2nd Subsequent Year (2023-24)	193,923,527.01	-0.50%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

District is to receive over \$102.0M in ESSER II and \$227.0M of ESSER III funding beginning in 2021-22. These funds are anticipated to be recognized as expended through September 2024

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

AB86 Funding has been included in Fiscal Year 2021-22 fiscal year and is excluded from 2022-23 and beyond

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Projected increase of MAA revenues and a minimal increase to Charter oversight revenue

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Textbook adoption was not projected or included for 2021-22 but the adoption for 2022-23 is estimated at \$14.0M

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The budget reflects the ESSER II and III spending plan that covers 2021-22 through 2023-24. This results in significant increased budget in this category for 2021-22 with reductions occurring in subsequent years

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00
2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

874,504,141.64			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
874,504,141.64	26,235,124.25	21,749,829.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
x	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

District has included ESSER II (3212) and ESSER III (5820) that are to be excluded from the RR&M calculation. When those are excluded, the criterion is met

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,800,000.00	15,100,000.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,001,656.22	0.00	15,510,000.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(733,128.05)	0.00
e. Available Reserves (Lines 1a through 1d)	21,801,656.22	14,366,871.95	15,510,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	739,936,569.50	752,566,725.75	775,151,658.56
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	739,936,569.50	752,566,725.75	775,151,658.56
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.9%	1.9%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.6%	0.7%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(7,802,446.15)	506,242,409.40	1.5%	Not Met
Second Prior Year (2019-20)	(21,368,935.42)	517,072,937.57	4.1%	Not Met
First Prior Year (2020-21)	40,173,475.39	455,923,902.95	N/A	Met
Budget Year (2021-22) (Information only)	(12,847,870.88)	533,387,585.54		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Each of the preceeding fiscal years included carryover of unexpended balances dedicated for specific expenditures such as textbooks. Additionally, unexpended balances at the end of each of the noted fiscal years were allocated for new one time allocations

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	56,352,414.50	61,518,654.23	N/A	Met
Second Prior Year (2019-20)	46,026,868.46	53,716,208.08	N/A	Met
First Prior Year (2020-21)	30,191,573.37	32,347,272.66	N/A	Met
Budget Year (2021-22) (Information only)	72,520,748.05			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	44,866	44,642	44,419
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	908,334,932.64	883,515,253.33	877,423,131.17
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	908,334,932.64	883,515,253.33	877,423,131.17
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	18,166,698.65	17,670,305.07	17,548,462.62
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	18,166,698.65	17,670,305.07	17,548,462.62

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	18,750,000.00	17,900,000.00	17,800,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	636.66
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	18,750,000.00	17,900,000.00	17,800,636.66
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.06%	2.03%	2.03%
District's Reserve Standard (Section 10B, Line 7):	18,166,698.65	17,670,305.07	17,548,462.62
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(69,578,184.31)			
Budget Year (2021-22)	(82,307,367.00)	12,729,182.69	18.3%	Not Met
1st Subsequent Year (2022-23)	(83,847,493.50)	1,540,126.50	1.9%	Met
2nd Subsequent Year (2023-24)	(85,822,435.18)	1,974,941.68	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions for 2020-21 decreased significantly due to school closures. Contributions for subsequent years are expected to return to normal levels when schools fully reopens

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	16	21-0000	Fund 21 Capital Interest and Subsidy	30,975,000
General Obligation Bonds	21	51-8311-8614	51-7438-7439	262,366,851
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1xxx,2xxx,3xxx	5,875,504

Other Long-term Commitments (do not include OPEB):

Claims Liability	NA	NA	67-587x	20,219,284
QSCB	4	21-0000	Fund 21, Capitalized Subsidy	30,975,000
SELF Assessment	NA	NA	67-5457	904,018
TOTAL:				351,315,657

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	1,535,712	1,535,712	1,535,712	1,535,712
General Obligation Bonds	13,065,719	13,065,719	13,065,719	13,065,719
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability	3,589,946	3,589,946	3,589,946	3,589,546
QSCB	6,957,759	6,957,759	6,957,759	6,957,759
SELF Assessment	301,316	301,351	301,351	
Total Annual Payments:	25,450,452	25,450,487	25,450,487	25,148,736
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Local RDA/IVDA revenues have been set aside to address the increased costs

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

44,764,596 0

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

88,046,789.00

73,359.00

87,973,430.00

Actuarial

Jun 29, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4,672,501.00	4,672,501.00	4,672,501.00
9,980,410.69	9,980,410.69	9,980,410.69
4,450,610.00	4,450,610.00	4,450,610.00
319	319	319

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

27,850,275.00

27,850,275.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
27,850,275.00	27,850,275.00	27,850,275.00
8,890,938.00	8,890,938.00	8,890,938.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,920.3	2,916.8	2,888.3	2,880.3

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Salaries are not settled for 2021-22

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

3,242,293

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

45,355,075

48,529,930

51,927,025

100.0%

100.0%

100.0%

4.8%

7.0%

7.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

4,405,075

4,475,557

4,833,816

1.6%

1.6%

1.6%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

No

No

No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	2,120.1	2,137.5	2,117.5	2,117.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Salaries are not settled for 2021-22

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,107,966

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
23,267,205	24,895,909	26,638,623
100.0%	100.0%	100.0%
4.8%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
812,278	817,964	825,326
0.9%	0.9%	0.9%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	282.0	280.0	280.0	280.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 08, 2021

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

New Superintendent effective June 1, 2021 - Harry "Doc" ERvin New Associate Supt of Business - Harold Sullins effective July 1, 2021

End of School District Budget Criteria and Standards Review

**2020-21 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/30/2020	1st Interim 10/31/2020	2nd Interim 1/31/2021	Estimated Actuals 6/30/2021	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 548,606,013	\$ 550,321,012	\$ 551,051,591	\$ 551,315,592	\$ 2,709,579
Federal Revenue (8100 to 8299)	111,191,928	149,943,721	164,040,058	147,479,326	36,287,398
Other State Revenue (8300 to 8599)	84,803,261	93,584,194	93,560,193	105,275,748	20,472,487
Other Local Revenue (8600 to 8799)	8,964,641	9,551,266	9,574,724	9,303,597	338,957
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 753,565,843	\$ 803,400,193	\$ 818,226,566	\$ 813,374,263	\$ 59,808,420
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 308,194,372	\$ 309,167,480	\$ 310,056,937	\$ 310,157,679	\$ 1,963,308
Classified Salary (2000 to 2999)	92,011,411	89,954,842	91,986,948	89,016,584	(2,994,828)
Employee Benefit (3000 to 3999)	197,165,367	195,815,959	196,682,338	193,026,179	(4,139,187)
Books and Supplies (4000 to 4999)	43,296,618	69,238,431	70,738,660	79,141,919	35,845,301
Services and Operating Expenditures (5000 to 5999)	118,401,606	105,501,960	102,050,392	89,247,028	(29,154,578)
Capital Outlay (6000 to 6999)	1,839,364	8,143,198	10,496,489	11,316,250	9,476,886
Other Outgo (7100 to 7499)	3,137,929	3,087,130	3,096,437	3,246,020	108,091
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 764,046,666	\$ 780,909,001	\$ 785,108,202	\$ 775,151,659	\$ 11,104,992
Revenues less Expenditures	\$ (10,480,823)	\$ 22,491,192	\$ 33,118,364	\$ 38,222,605	\$ 48,703,428

2020-21 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND

Major Range Description	Adopted 6/30/2020	1st Interim 10/31/2020	2nd Interim 1/31/2021	Estimated Actuals 6/30/2021	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 548,606,013	\$ 550,321,012	\$ 551,051,591	\$ 551,315,592	\$ 2,709,579
Federal Revenue (8100 to 8299)	1,600,000	1,600,000	1,600,000	100,000	(1,500,000)
Other State Revenue (8300 to 8599)	8,120,138	9,074,404	9,074,404	9,066,827	946,689
Other Local Revenue (8600 to 8799)	4,383,646	3,996,646	3,996,646	5,193,143	809,498
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	(79,323,378)	(80,950,802)	(82,750,802)	(69,578,184)	9,745,193
Total Revenue Balances	\$ 483,386,419	\$ 484,041,260	\$ 482,971,839	\$ 496,097,378	\$ 12,710,959
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 224,918,622	\$ 224,640,642	\$ 220,558,509	\$ 218,605,765	\$ (6,312,857)
Classified Salary (2000 to 2999)	64,521,560	63,737,199	63,423,421	61,244,078	(3,277,482)
Employee Benefit (3000 to 3999)	122,744,171	122,558,888	121,766,049	119,316,224	(3,427,946)
Books and Supplies (4000 to 4999)	15,668,711	11,614,997	13,420,640	17,262,176	1,593,465
Services and Operating Expenditures (5000 to 5999)	70,158,207	55,886,339	54,351,525	45,156,748	(25,001,458)
Capital Outlay (6000 to 6999)	1,555,564	1,682,203	1,442,494	1,415,959	(139,605)
Other Outgo (7100 to 7499)	(5,699,592)	(7,077,563)	(6,834,278)	(7,077,048)	(1,377,456)
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 493,867,242	\$ 473,042,705	\$ 468,128,360	\$ 455,923,903	\$ (37,943,339)
Revenues less Expenditures	\$ (10,480,823)	\$ 10,998,555	\$ 14,843,479	\$ 40,173,475	\$ 50,654,299

2020-21 REPORTING BY PERIOD
RESTRICTED GENERAL FUND

Major Range Description	Adopted 6/30/2020	1st Interim 10/31/2020	2nd Interim 1/31/2021	Estimated Actuals 6/30/2021	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100 to 8299)	109,591,928	148,343,721	162,440,058	147,379,326	37,787,398
Other State Revenue (8300 to 8599)	76,683,123	84,509,790	84,485,789	96,208,921	19,525,797
Other Local Revenue (8600 to 8799)	4,580,995	5,554,620	5,578,078	4,110,454	(470,541)
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	79,323,378	80,950,802	82,750,802	69,578,184	(9,745,193)
Total Revenue Balances	\$ 270,179,424	\$ 319,358,933	\$ 335,254,727	\$ 317,276,885	\$ 47,097,461
Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 83,275,750	\$ 84,526,839	\$ 89,498,428	\$ 91,551,914	\$ 8,276,165
Classified Salary (2000 to 2999)	27,489,851	26,217,643	28,563,527	27,772,505	282,654
Employee Benefit (3000 to 3999)	74,421,196	73,257,070	74,916,289	73,709,955	(711,241)
Books and Supplies (4000 to 4999)	27,627,907	57,623,434	57,318,020	61,879,743	34,251,836
Services and Operating Expenditures (5000 to 5999)	48,243,400	49,615,621	47,698,867	44,090,280	(4,153,120)
Capital Outlay (6000 to 6999)	283,800	6,460,995	9,053,996	9,900,291	9,616,491
Other Outgo (7100 to 7499)	8,837,521	10,164,694	9,930,716	10,323,067	1,485,546
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 270,179,424	\$ 307,866,295	\$ 316,979,842	\$ 319,227,756	\$ 49,048,332
Revenues less Expenditures	\$ -	\$ 11,492,638	\$ 18,274,885	\$ (1,950,871)	\$ (1,950,871)

**8 YEAR EXPENDITURE COMPARISON
COMBINED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2015	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Estimated Actuals 6/30/2021	% Change	Adopted Budget 2021-22	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 404,554,217	\$ 472,250,483	16.73%	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 551,379,554	2.47%	\$ 551,315,592	-0.01%	\$ 587,712,755	6.60%
Federal Revenue (8100 to 8299)	44,245,044	43,115,038	-2.55%	49,453,277	14.70%	57,321,301	15.91%	55,986,012	-2.33%	52,527,033	-6.18%	147,479,326	180.77%	188,160,237	27.58%
Other State Revenue (8300 to 8599)	79,198,490	99,005,874	25.01%	83,450,621	-15.71%	93,273,228	11.77%	118,525,483	27.07%	97,323,794	-17.89%	105,275,748	8.17%	127,849,096	21.44%
Other Local Revenue (8600 to 8799)	17,390,093	10,520,485	-39.50%	12,236,206	16.31%	9,782,203	-20.06%	11,834,094	20.98%	12,413,641	4.90%	9,303,597	-25.05%	10,464,974	12.48%
Interfund Transfers In (8900 to 8929)	74,785	59,982	-19.79%	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%	-	0.00%
All Other Financing Sources (8930 to 8979)	2,965,888	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenue Balances	\$ 548,428,518	\$ 624,951,862		\$ 647,127,319		\$ 669,637,335		\$ 724,447,284		\$ 713,646,035		\$ 813,374,263		\$ 914,187,062	
Salary Percentage Increases	5%	2%		4.5%		4%		0%		2.5%		2%		0%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 249,040,355	\$ 253,651,989	1.85%	\$ 273,041,213	7.64%	\$ 285,876,385	4.70%	\$ 293,390,207	2.63%	\$ 301,489,246	2.76%	\$ 310,157,679	2.88%	\$ 336,780,457	8.58%
Classified Salary (2000 to 2999)	69,806,437	72,088,860	3.27%	79,931,360	10.88%	84,698,050	5.96%	86,911,871	2.61%	90,956,280	4.65%	89,016,584	-2.13%	100,344,214	12.73%
Employee Benefit (3000 to 3999)	117,007,520	126,011,552	7.70%	144,735,476	14.86%	156,318,084	8.00%	196,568,090	25.75%	196,996,120	0.22%	193,026,179	-2.02%	220,434,746	14.20%
Books and Supplies (4000 to 4999)	31,197,223	38,841,461	24.50%	34,459,122	-11.28%	35,222,446	2.22%	43,949,943	24.78%	50,073,658	13.93%	79,141,919	58.05%	78,862,294	-0.35%
Services and Operating Expenditures (5000 to 5999)	75,877,793	90,145,292	18.80%	88,292,741	-2.06%	97,205,192	10.09%	99,891,307	2.76%	96,324,852	-3.57%	89,247,028	-7.35%	116,467,483	30.50%
Capital Outlay (6000 to 6999)	5,870,768	7,144,864	21.70%	6,363,063	-10.94%	8,233,314	29.39%	19,678,427	139.01%	12,085,838	-38.58%	11,316,250	-6.37%	52,096,476	360.37%
Other Outgo (7100 to 7499)	623,159	(782,564)	-225.58%	(1,773,057)	126.57%	(1,273,310)	-28.19%	(986,306)	-22.54%	4,635,303	-569.97%	3,246,020	-29.97%	3,349,262	3.18%
Interfund Transfers Out (7600 to 7629)	1,412,608	8,421,681	496.18%	3,163,103	-62.44%	2,121,667	-32.92%	533,031	-74.88%	5,429	-98.98%	-	-100.00%	-	0.00%
Total Expenditure Balances	\$ 550,835,863	\$ 595,523,135		\$ 628,213,022		\$ 668,401,829		\$ 739,936,570		\$ 752,566,726		\$ 775,151,659		\$ 908,334,933	
Revenues less Expenditures	\$ (2,407,345)	\$ 29,428,727		\$ 18,914,296		\$ 1,235,506		\$ (15,489,286)		\$ (38,920,690)		\$ 38,222,605		\$ 5,852,129	
Revenue increase over prior year	\$ 69,493,764	\$ 76,523,344		\$ 22,175,457		\$ 22,510,016		\$ 54,809,949		\$ (10,801,248)		\$ 99,728,228		\$ 100,812,798	
Expense increase over prior year	\$ 65,820,419	\$ 44,687,272		\$ 32,689,888		\$ 40,188,806		\$ 71,534,741		\$ 12,630,156		\$ 22,584,933		\$ 133,183,274	

**8 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2015	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Estimated Actuals 6/30/2021	% Change	Adopted Budget 2021-22	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 404,554,217	\$ 472,250,483	16.73%	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 551,379,554	2.47%	\$ 551,315,592	-0.01%	\$ 587,712,755	6.60%
Federal Revenue (8100 to 8299)	259,488	512,262	97.41%	1,074,485	109.75%	3,088,520	187.44%	3,122,961	1.12%	2,701,428	-13.50%	100,000	-96.30%	100,000	0.00%
Other State Revenue (8300 to 8599)	11,974,664	34,217,440	185.75%	19,518,907	-42.96%	16,514,035	-15.39%	18,592,015	12.58%	12,490,276	-32.82%	9,066,827	-27.41%	9,105,572	0.43%
Other Local Revenue (8600 to 8799)	7,261,604	3,863,623	-46.79%	5,308,293	37.39%	3,851,757	-27.44%	4,616,728	19.86%	4,894,393	6.01%	5,193,143	6.10%	5,928,755	14.17%
Interfund Transfers In (8900 to 8929)	2,940	59,878	1936.68%	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%	-	0.00%
All Other Financing Sources (8930 to 8979)	2,965,888	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	(31,009,484)	(42,451,899)	36.90%	(54,661,435)	28.76%	(58,391,795)	6.82%	(65,993,436)	13.02%	(75,763,663)	14.80%	(69,578,184)	-8.16%	(82,307,367)	18.29%
Total Revenue Balances	\$ 396,009,318	\$ 468,451,788		\$ 473,227,464		\$ 474,323,119		\$ 498,439,963		\$ 495,704,002		\$ 496,097,378		\$ 520,539,715	
Salary Percentage Increases	5%	2%		4.5%		4%		0%		2.5%		2%		0%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 192,368,924	\$ 204,832,879	6.48%	\$ 216,256,689	5.58%	\$ 226,779,985	4.87%	\$ 230,735,357	1.74%	\$ 237,527,778	2.94%	\$ 218,605,765	-7.97%	\$ 230,946,663	5.65%
Classified Salary (2000 to 2999)	52,353,603	53,949,985	3.05%	58,938,077	9.25%	63,036,100	6.95%	63,483,838	0.71%	66,055,148	4.05%	61,244,078	-7.28%	65,529,305	7.00%
Employee Benefit (3000 to 3999)	82,478,921	88,645,037	7.48%	98,096,102	10.66%	105,398,191	7.44%	115,719,444	9.79%	124,130,825	7.27%	119,316,224	-3.88%	134,929,614	13.09%
Books and Supplies (4000 to 4999)	22,138,361	29,391,189	32.76%	21,001,914	-28.54%	20,750,505	-1.20%	31,174,435	50.23%	26,836,293	-13.92%	17,262,176	-35.68%	28,837,514	67.06%
Services and Operating Expenditures (5000 to 5999)	50,591,953	65,594,862	29.65%	65,401,597	-0.29%	67,386,451	3.03%	67,446,051	0.09%	65,579,362	-2.77%	45,156,748	-31.14%	80,487,596	78.24%
Capital Outlay (6000 to 6999)	4,831,849	3,763,412	-22.11%	3,297,024	-12.39%	2,200,742	-33.25%	3,527,860	60.30%	2,159,818	-38.78%	1,415,959	-34.44%	2,355,177	66.33%
Other Outgo (7100 to 7499)	(8,125,988)	(6,003,905)	-26.11%	(6,610,940)	10.11%	(5,914,269)	-10.54%	(6,377,605)	7.83%	(5,219,840)	-18.15%	(7,077,048)	35.58%	(9,698,284)	37.04%
Interfund Transfers Out (7600 to 7629)	1,411,538	8,332,604	490.32%	2,823,681	-66.11%	2,121,667	-24.86%	533,031	-74.88%	3,554	-99.33%	-	-100.00%	-	0.00%
Total Expenditure Balances	\$ 398,049,162	\$ 448,506,064		\$ 459,204,145		\$ 481,759,375		\$ 506,242,409		\$ 517,072,938		\$ 455,923,903		\$ 533,387,586	
Revenues less Expenditures	\$ (2,039,844)	\$ 19,945,725		\$ 14,023,319		\$ (7,436,255)		\$ (7,802,446)		\$ (21,368,935)		\$ 40,173,475		\$ (12,847,871)	
Revenue increase over prior year	\$ 64,695,373	\$ 72,442,471		\$ 4,775,676		\$ 1,095,655		\$ 24,116,844		\$ (2,735,961)		\$ 393,376		\$ 24,442,336	
Expense increase over prior year	\$ 55,017,219	\$ 50,456,902		\$ 10,698,081		\$ 22,555,230		\$ 24,483,035		\$ 10,830,528		\$ (61,149,035)		\$ 77,463,683	

**8 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2015	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Estimated Actuals 6/30/2021	% Change	Adopted Budget 2021-22	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue (8100 to 8299)	43,985,556	42,602,776	-3.14%	48,378,792	13.56%	54,232,781	12.10%	52,863,051	-2.53%	49,825,605	-5.75%	147,379,326	195.79%	188,060,237	27.60%
Other State Revenue (8300 to 8599)	67,223,826	64,788,433	-3.62%	63,931,714	-1.32%	76,759,193	20.06%	99,933,468	30.19%	84,833,518	-15.11%	96,208,921	13.41%	118,743,524	23.42%
Other Local Revenue (8600 to 8799)	10,128,489	6,656,862	-34.28%	6,927,913	4.07%	5,930,446	-14.40%	7,217,366	21.70%	7,519,248	4.18%	4,110,454	-45.33%	4,536,219	10.36%
Interfund Transfers In (8900 to 8929)	71,845	104	-99.86%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	31,009,484	42,451,899	36.90%	54,661,435	28.76%	58,391,795	6.82%	65,993,436	13.02%	75,763,663	14.80%	69,578,184	-8.16%	82,307,367	18.29%
Total Revenue Balances	\$ 152,419,200	\$ 156,500,074		\$ 173,899,855		\$ 195,314,216		\$ 226,007,320		\$ 217,942,033		\$ 317,276,885		\$ 393,647,347	
Salary Percentage Increases	5%	2%		4.5%		4%		0%		2.5%		2%		0%	
Expenditures Balances															
Certificated Salary (1000 to 1999)	\$ 56,671,431	\$ 48,819,110	-13.86%	\$ 56,784,524	16.32%	\$ 59,096,401	4.07%	\$ 62,654,851	6.02%	\$ 63,961,468	2.09%	\$ 91,551,914	43.14%	\$ 105,833,794	15.60%
Classified Salary (2000 to 2999)	17,452,834	18,138,875	3.93%	20,993,283	15.74%	21,661,950	3.19%	23,428,033	8.15%	24,901,133	6.29%	27,772,505	11.53%	34,814,909	25.36%
Employee Benefit (3000 to 3999)	34,528,599	37,366,515	8.22%	46,639,374	24.82%	50,919,893	9.18%	80,848,646	58.78%	72,865,295	-9.87%	73,709,955	1.16%	85,505,132	16.00%
Books and Supplies (4000 to 4999)	9,058,861	9,450,272	4.32%	13,457,208	42.40%	14,471,940	7.54%	12,775,508	-11.72%	23,237,365	81.89%	61,879,743	166.29%	50,024,780	-19.16%
Services and Operating Expenditures (5000 to 5999)	25,285,840	24,550,429	-2.91%	22,891,144	-6.76%	29,818,740	30.26%	32,445,256	8.81%	30,745,490	-5.24%	44,090,280	43.40%	35,979,887	-18.39%
Capital Outlay (6000 to 6999)	1,038,919	3,381,452	225.48%	3,066,040	-9.33%	6,032,572	96.75%	16,150,567	167.72%	9,926,020	-38.54%	9,900,291	-0.26%	49,741,299	402.42%
Other Outgo (7100 to 7499)	8,749,146	5,221,341	-40.32%	4,837,882	-7.34%	4,640,958	-4.07%	5,391,299	16.17%	9,855,143	82.80%	10,323,067	4.75%	13,047,546	26.39%
Interfund Transfers Out (7600 to 7629)	1,070	89,077	8224.93%	339,422	281.04%	-	-100.00%	-	0.00%	1,875	0.00%	-	-100.00%	-	0.00%
Total Expenditure Balances	\$ 152,786,701	\$ 147,017,071		\$ 169,008,878		\$ 186,642,454		\$ 233,694,160		\$ 235,493,788		\$ 319,227,756		\$ 374,947,347	
Revenues less Expenditures	\$ (367,501)	\$ 9,483,003		\$ 4,890,977		\$ 8,671,761		\$ (7,686,840)		\$ (17,551,755)		\$ (1,950,871)		\$ 18,700,000	
Revenue increase over prior year	\$ 4,798,391	\$ 4,080,874		\$ 17,399,781		\$ 21,414,361		\$ 30,693,105		\$ (8,065,287)		\$ 99,334,852		\$ 76,370,462	
Expense increase over prior year	\$ 10,803,200	\$ (5,769,630)		\$ 21,991,807		\$ 17,633,577		\$ 47,051,706		\$ 1,799,628		\$ 83,733,967		\$ 55,719,591	



SAN BERNARDINO CITY
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