



2021-2022 Adopted Budget

June 23, 2021

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Berkeley Unified School District 2021-22 Adopted Budget Report

Public Hearing – June 16, 2021
Adoption – June 23, 2021

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The Governor's May Revision is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a super COLA and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

The Adopted budget is being presented with a positive certification, which indicates the District will meet its financial obligation for the budget year, 2021-22 and the two subsequent years. Multi-year projections identify the need for up to \$4.8 million in budget adjustments (either reductions in General Fund expenditures and or increases in General Fund revenues to ensure the district meets its state-required 3% reserve. Alameda County Office of Education requires the Adopted budget include a board-approved resolution that identifies the budget balancing solutions and a timeline for proposed solutions. The resolution is included in the budget submission for board approval.

Significant Changes Since Second Interim Report

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion for 2021-22.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention, and Training
- Child Nutrition
- Broadband

Reopening of Schools and Independent Study Requirements

The May Revision upholds that in-person instruction for the 2021-22 school year will be the default for all students and schools. Current distance learning statutes will expire at the end of the 2020-21 fiscal year.

Essentially, there are only two ways to earn state apportionment funding in 2021-22

- Full-time in-person instruction
- A program that relies on independent study (IS) statutes

To ensure students that are served via a non-classroom-based option receive high quality instruction, the May Revision proposes additional requirements for independent study models which include

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).
- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Local Control Funding Formula (LCFF)

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion.

The district will receive an additional \$ 4 million in LCFF funding due to the super COLA. The district does not receive concentration funding and will not benefit from the increased concentration grant component.

Managing Enrollment and ADA

The pandemic impacted learning in many ways, but perhaps the starkest example is the loss of K-12 students in 2020-21. Based on state-certified data, the state's K-12 student population declined by more than 160,000, which is in sharp contrast to the estimated loss of 20,000 to 30,000 annually. The looming question for school districts is how many of those students will return in 2021-22.

The District's original 7% projected loss of enrollment was revised to 4% which was the projection used to develop the 2021-22 budget. Subsequent trends indicate an improvement of the projected loss of enrollment of 4%. The District will continue closely monitor and track our enrollment and ADA and to update projections timely.

Local Control Accountability Plan (LCAP)

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year.

The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
- Expenditure Tables
- LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

The District’s LCAP is being presented to the board for adoption under separate cover.

Federal and State Funds

Due to the passage of the \$1.9 trillion America Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Initial estimate of \$6.7 million funding for Berkeley Unified has been revised downwards to \$5.3 million and requires a continuity of services plan and an expenditure plan. Twenty percent of ESSER III funds are required to be spent on learning loss.

The Governor’s May Revision also contains an increase of approximately \$278 million of one-time funding relating to the Individuals with Disabilities Act (IDEA). In addition, \$15 million of one-time funds are proposed to assist LEAs to develop and administer a comprehensive individualized education program; \$2.3 million to address complaints and better monitoring procedures; and \$1.2 million to improve coordination between various agencies to support the transition from infant to preschool programs.

The District has an unspent balance of \$2.2 million in combined federal and state one-time COVID funds, and will be spending funds in accordance with federal and state guidelines.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The base Special Education funding formula is to receive a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7%. This increase results in a Special Education base rate of \$650.31 for 2021-22. \$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is allocated to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data. One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula.

In addition, the May Revision proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist

CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the State Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22.

Additional funding for Special Education is distributed by the North Region Special Education Local Plan Area (SELPA), and initial projections show a modest increase in overall funding despite the increased COLA, since it is impacted by reduction in enrollment and ADA in 2021-22.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the cash June 2022 to July 2022 deferral. Up to \$100 million is authorized for approval by the Finance Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

The District's cash flow projections indicate all cash obligations will be met timely.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:

- State pension on-behalf payments
- ESSER I, GEER I, Coronavirus Relief, & State Learning Loss Mitigation funding
- State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e. ESSER II, In-Person, & Extended Learning) currently remain included in the calculation. Please note that the status of whether these funding sources remain included may change based on the enacted state budget; additionally, whether ESSER III is included has not yet been determined.

Therefore, in order to ensure the Berkeley Unified School District follows the above provisions, the District will expense an additional \$100,000 over the 3% contribution minimum when closing the books and loading carryover.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three months of age per year from 2022-23 through 2024-25, when all 4-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

Reserves / Reserve Cap

Since the May Revision estimates that the total deposit the state is required to make into the Proposition 98 Reserve is \$4.6 billion (up from \$3.0 billion in January), it triggers the law that caps local school district reserves for the 2022-23 fiscal year. The 3% cap on reserves is effective when the amount in the education rainy day fund is at least 3% of the K-12 share of Proposition 98 Local reserves in adopted or revised budget cannot exceed 10% of combined assigned and unassigned.

County Offices of Education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures

Governmental Accounting Standards Board (GASB) Standard 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Pursuant to Senate Bill (SB) 858 districts are required to provide the following at public hearing for the budget adoption

- The minimum reserve level required in the budget and two subsequent years
- The amount assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons the reserve exceeds the minimum

The district's calculations are below and will be presented with the at a public hearing along with the Adopted Budget.

| | 2021-22 | 2022-23 | 2023-24 |
|--|---------------|--------------|--------------|
| Unrestricted Ending Fund Balance (Funds 1-8) | \$ 11,160,432 | \$ 8,897,023 | \$ 9,307,298 |
| Minimum Reserve Level (3%) | \$ 5,721,860 | \$ 5,347,207 | \$ 5,386,757 |
| Amount in excess of the Reserve Level | \$ 5,438,572 | \$ 3,549,816 | \$ 3,920,541 |
| Add Fund 17 Reserves | \$ 3,921,046 | \$ 3,932,809 | \$ 3,944,608 |
| Total in excess of the reserve level | \$ 9,359,618 | \$ 7,482,625 | \$ 7,865,149 |
| Assigned and Unassigned Amounts | | | |
| Revolving Cash | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Restricted Unspent Parcel Taxes | \$ 7,359,946 | \$ 6,138,824 | \$ 6,105,921 |
| Unspent Supplemental LCAP Balance | \$ 800,000 | \$ 690,000 | \$ 580,000 |
| Fiscal Prudence | \$ 1,099,675 | \$ 539,254 | \$ 1,064,445 |
| | \$ 9,359,621 | \$ 7,468,078 | \$ 7,850,366 |

Multi-Year Projections

Key planning factors for the 2021-22 budget and multiyear projections are listed below and are based on the latest information available.

| Planning Factor | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Statutory COLA (LCFF and SPED Base Rate) | 1.70% | 2.48% | 3.11% |
| 2020-21 COLA (LCFF and SPED Base Rate) | 2.31% | 0.00% | 0.00% |
| Super COLA Augmentation (LCFF) | 1.00% | 0.00% | 0.00% |
| Funded LCFF COLA | 5.07% | 2.48% | 3.11% |
| STRS Employer Rates | 16.92% | 19.10% | 19.10% |
| PERS Employer Rates | 22.91% | 26.10% | 27.10% |
| State Unemployment Insurance | 1.23% | TBD | TBD |
| Lottery – Unrestricted per ADA | \$150 | \$150 | \$150 |
| Lottery – Prop. 20 per ADA | \$49 | \$49 | \$49 |
| Mandated Block Grant for Districts | | | |
| K-8 per ADA | \$32.79 | \$33.60 | \$34.64 |
| 9-12 per ADA | \$63.17 | \$64.74 | \$66.75 |
| Mandated Block Grant for Charters | | | |
| K-8 per ADA | \$17.21 | \$17.64 | \$18.19 |
| 9-12 per ADA | \$47.84 | \$49.03 | \$50.55 |
| State Preschool (CSPP) Part-Day Daily Reimbursement Rate | \$31.40 | \$32.18 | \$33.18 |

| | | | |
|---|---------|---------|---------|
| State Preschool (CSPP) Full-Day Daily Reimbursement Rate | \$50.70 | \$51.96 | \$53.73 |
| General Child Care (CCTR) Daily Reimbursement Rate | \$50.38 | \$51.63 | \$53.24 |
| Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i> | 3% | 3% | 3% |

The Multi-Year projections reflect the following balances for each year.

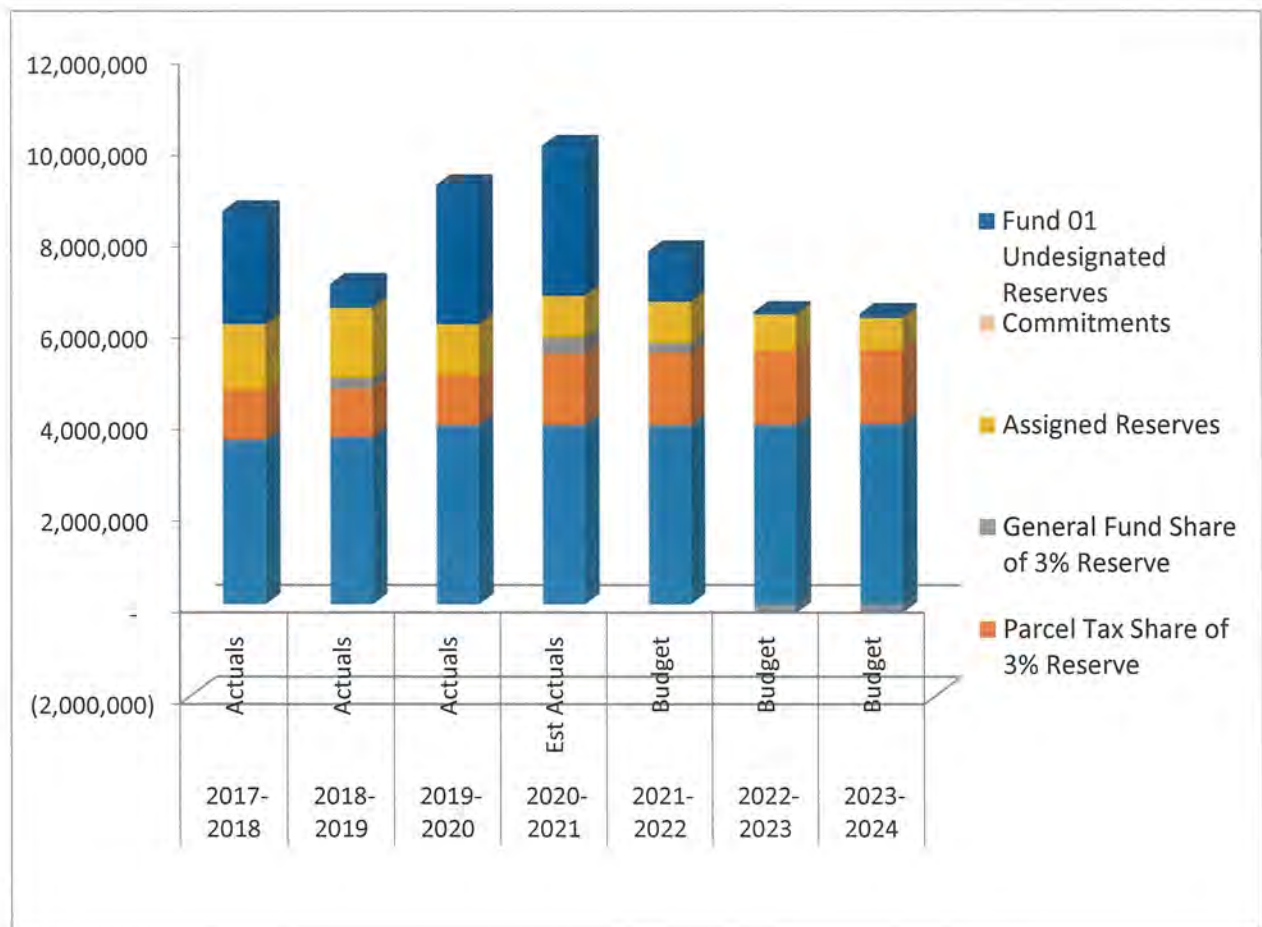
| | 2021-22 | 2022-23 | 2023-24 |
|---------------------|----------------|----------------|----------------|
| Budget Reductions | | 4.6 Million | 4.8 Million |
| Deficit Spending | 2.3 Million | 1.5 Million | .1 Million |
| Ending Fund Balance | 2.2 Million | .7 Million | .6 Million |

Significant budget reductions are needed in the out years to maintain a positive ending fund balance and meet the 3% minimum reserve requirement. Multi-year projections are analyzed in detail in the budget book and are located after the comparatives.

ACOE is requesting Districts develop an addition MYP that excludes one-time funds in the budget year. Accordingly, the district submission includes two MYPs.

COMPONENTS OF ENDING FUND BALANCE

The following chart reflects the components of ending fund balances in the Combined Unrestricted General Fund. The fund balances in the out years do not include negotiated salary increases. The 2021-22 ending fund balance will be determined when the District closes its books in September 2021. This downward trend in the fund balances highlights the need to build and sustain fiscal resilience.



Conclusion

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

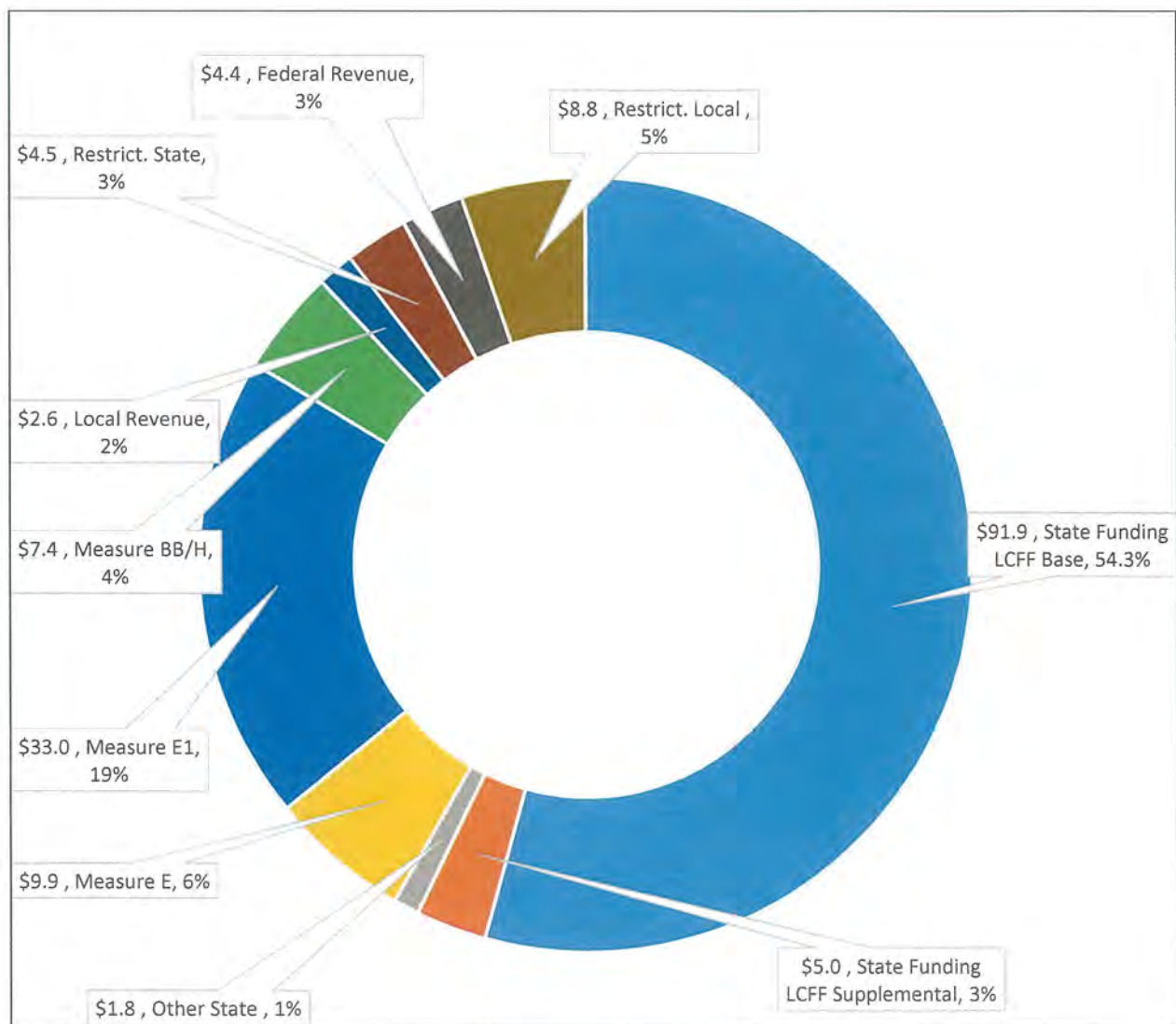
However, with significant budget adjustments required in 2022-23 and 2023-24, and ongoing deficit spending, the District needs ongoing diligence to ensure its financial health.

COMBINED GENERAL FUND (FUNDS 01-08)

Revenues

Revenues projected in the combined General Fund for 2021-22 total \$169.2 million. State funding based on the LCFF is projected at \$96.9 million which is 57.3% of all 2021-22 combined General Fund dollars. Restricted Federal, State and Local revenues total \$17.7 million or 10.5% of the total. Restricted Federal and State Revenues include \$11.2 million in one-time COVID funding which will be used to mitigate the impact of the pandemic and address specific needs which include equipment and material necessary to provide students with opportunities for distance learning, in- person instruction, person protective equipment and accelerating progress to close learning gaps.

Revenue from three local parcel tax Measures totals \$50.3 million or 29.7% of total revenue as follows: BERRA \$9.9 million (5.9%), BSEP \$33.0 million (19.5%) and Measure H (Maintenance) \$7.2 million (4.4%). The Other State program revenue is \$2.5 million representing 1.6% of the budget.



State Funding LCFF

Local Control Funding Formula (LCFF) provides state funding for the District based on a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Language Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. These are our most vulnerable students, and the LCFF was implemented to prioritize funding based on the unduplicated count of these students.

The grade span receives the annual COLA, and in 2021-22 the LCFF received the mega COLA of 5.07%. The target funding factors are \$8,092 for TK-3, \$8,214 for grades 4-6, \$8,458 for grades 7-8, and \$9,802 for grades 9-12. Under the base grant funding, the District will also receive \$842 per student for class size reduction and \$255 per student for Career Technical Education.

The projected base grant funding for the District is \$91.9 million and includes \$2.3 million in Class Size Reduction funding and \$.8 million for Career Technical Education, add-on programs for State Transportation and Targeted Instructional Improvement Grant (TIIG) funding in the amount of \$4.3 million and \$1 million for State Transportation

The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. The District will be receiving \$5 million in Supplemental Funding.

The total LCFF funding, base and supplemental is \$96.9 million which is \$10,283 per ADA and is \$4 million over the prior year, due to the mega COLA of 5.07%.

Managing Enrollment and Attendance

The District's enrollment and attendance trend since 2016-17 is summarized below.

| Enrollment and Attendance at Budget Adoption | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|----------------------|----------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Budgeted | 2021-22 Projected | 2022-23 Projected | 2023-24 Projected |
| Enrollment | 9,655 | 9,809 | 9,811 | 9,844 | 9,409 | 9,432 | 9,432 | 9,432 |
| Change from Prior Year Enrollment | (152) | 154 | 2 | 33 | (435) | 23 | 0 | 0 |
| ADA - Actual/ Funded | 9,199 | 9,365 | 9,398 | 9,426 | 9,426 | 9,426 | 9,031 | 9,031 |
| Change from Prior Period ADA | (121) | 166 | 33 | 28 | 0 | 0 | (395) | 0 |
| ADA - Actual/ Projected | 9,199 | 9,365 | 9,398 | 9,426 | 8,766 | 9,031 | 9,031 | 9,031 |
| Enrollment to ADA % P-2 | 95.3% | 95.5% | 95.8% | 95.8% | 93.2% | 99.9% | 95.7% | 95.7% |

Actual ADA
%

The impact of the pandemic can be seen in the significant decline in student enrollment and average daily attendance (ADA) in 2020-21. In 2020-21 the decline in enrollment is 435 students and the decline in ADA is 660. However, due to a hold harmless clause in the 2020-21 Enacted State Budget, the district is funded at prior ADA levels of 9,426. Because Districts are funded at the higher of the current or prior year, we will be able to take advantage of the prior year ADA, and will be funded at 9,426 ADA in 2021-22. However, the ADA cliff is looming in 2022-23 and District will be funded on the projected ADA for 2022-23. This is a reduction of 395 students, and as students return, LEAs should continue the conversation around “right-sizing” their budgets and staffing especially if the student population does not recover with the return of in-person instruction.

The District is closely monitoring enrollment and attendance data, and will revising revenue and expenditure projections accordingly.

Unduplicated Pupil Count and Percentage

The Unduplicated Pupil Count and Unduplicated Pupil Percentage are used to determine the supplemental funding for our English Language Learner students, our students that qualify for free and reduced meals and our foster youth. The chart below shows the declining trend since 2016-17.

| Unduplicated Student Data at Budget Adoption | | | | | | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Budgeted | 2021-22 Projected | 2022-23 Projected | 2023-24 Projected |
| Unduplicated Pupil Count | 3,514 | 3,510 | 3,275 | 3,020 | 2,743 | 2,551 | 2,551 | 2,551 |
| Change from Prior Year | | (4) | (235) | (255) | (277) | (192) | 0 | 0 |
| UPP- Rolling Average in LCFF Calculator | 38.25% | 37% | 35.19% | 33.28% | 31.10% | 28.98% | 27.75% | 27.05% |

With a corresponding decline in supplemental funding, it is essential work with our parents and staff to increase participation in our National School Lunch Program (NSLP that provide free or reduced meals to student.

In California, NSLP applications are also used to identify students as low-income, referred to as “Free or Reduced-Price Meal (FRPM) eligible,” so that they may be included in LEAs’ Unduplicated Pupil Count (UPC) used to determine supplemental and concentration grants under the Local Control Funding Formula (LCFF). LEAs certify these data as part of the Fall 1 submission to the California Longitudinal Pupil Achievement Data System (CALPADS).

On April 20, 2021, the USDA announced that schools may operate under the Seamless Summer Option (SSO), during the upcoming 2021-22 school year. The USDA announcement can be found on the USDA Food and Nutrition

Guidance for 2021-22

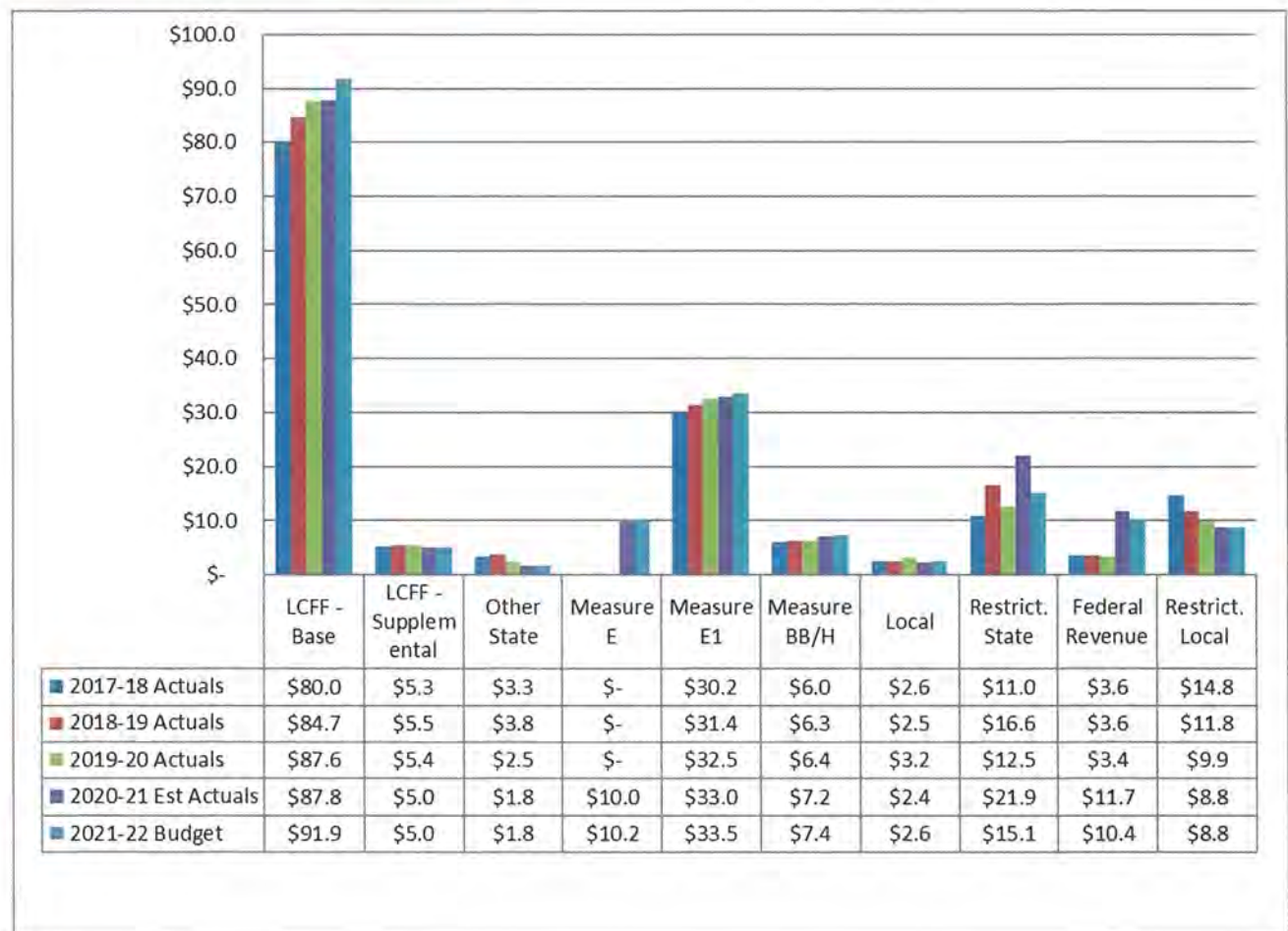
While the USDA has not officially stated whether schools operating under the SSO waiver may still collect NSLP applications, , the California Department of Education

(CDE) believes that LEAs have two options for collecting the needed FRPM eligibility data in 2021–22 for LCFF and P-EBT:

- **Collect the data using alternative household income forms.** The LCFF statute established the Alternative Household Income form to collect the FRPM-eligibility status of students. The forms may be distributed and collected online and electronic signatures are acceptable.
- **Collect the data using the NSLP application.** LEAs collecting NSLP applications must adhere to all NSLP rules, which includes verifying a percentage of those applications.

The CDE will continue to keep LEAs informed as federal guidance is issued. In the meantime, the District is focusing on the collecting data using the alternative household income form as the preferred method for increasing FRPM eligibility and supplemental funding.

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for 2021-22 is \$96.9 million, of which \$91.9 million will be received as base funding and \$5.0 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. The District is projected to receive \$37.9 million as State Aid funding, \$1.9 million as Education Protection Account (EPA) or Prop 55 funding, and \$52.1 million as local property taxes after transfer of in-lieu of property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is \$16.9 million, and decreased by \$6.9 million over Estimated Actuals from the prior year. Unrestricted State revenue did not change from the prior year. Restricted State revenue decreased by \$6.9 million mainly due to

the reduction in one-time revenue for the Strong Workforce Program and from COVID related resources.

Of the total funding received from the State, \$1.8 million is accounted for separately as unrestricted and \$15.1 million is restricted. Unrestricted State funds include \$1.4 million in lottery funds, and \$.4 million for the Mandated Cost block grant.

Restricted State Revenue includes \$.5 million in restricted lottery, \$.7 million in Special Education/mental health apportionment, \$.2 million in funds for California Partnership Academies, \$.1 million for Career Technical Education, \$.5 million for the Strong Workforce Program, and \$1.9 million for After-School Education and Safety. COVID related funding totals \$4.5 million. There is a budget of \$6.1 million for the STRS on Behalf Pension Contribution. This amount does not result in additional revenue for the District, because it is offset by an equal amount of expense.

Local Parcel Taxes

Local parcel taxes represent 30% of combined General Fund revenues. Revenues are increasing in 2021-22. The increase in revenue is due to a 2.0% Cost-of-Living Adjustment (COLA) equal to the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. This COLA applies to all of the District's parcel taxes.

Parcel tax revenues from BSEP, Measure E1 total \$33.5 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support.

Parcel taxes from Measure H are projected to total \$7.4 million. Measure H of 2020 replaces Measure H of 2010. These funds are used for school building maintenance and security.

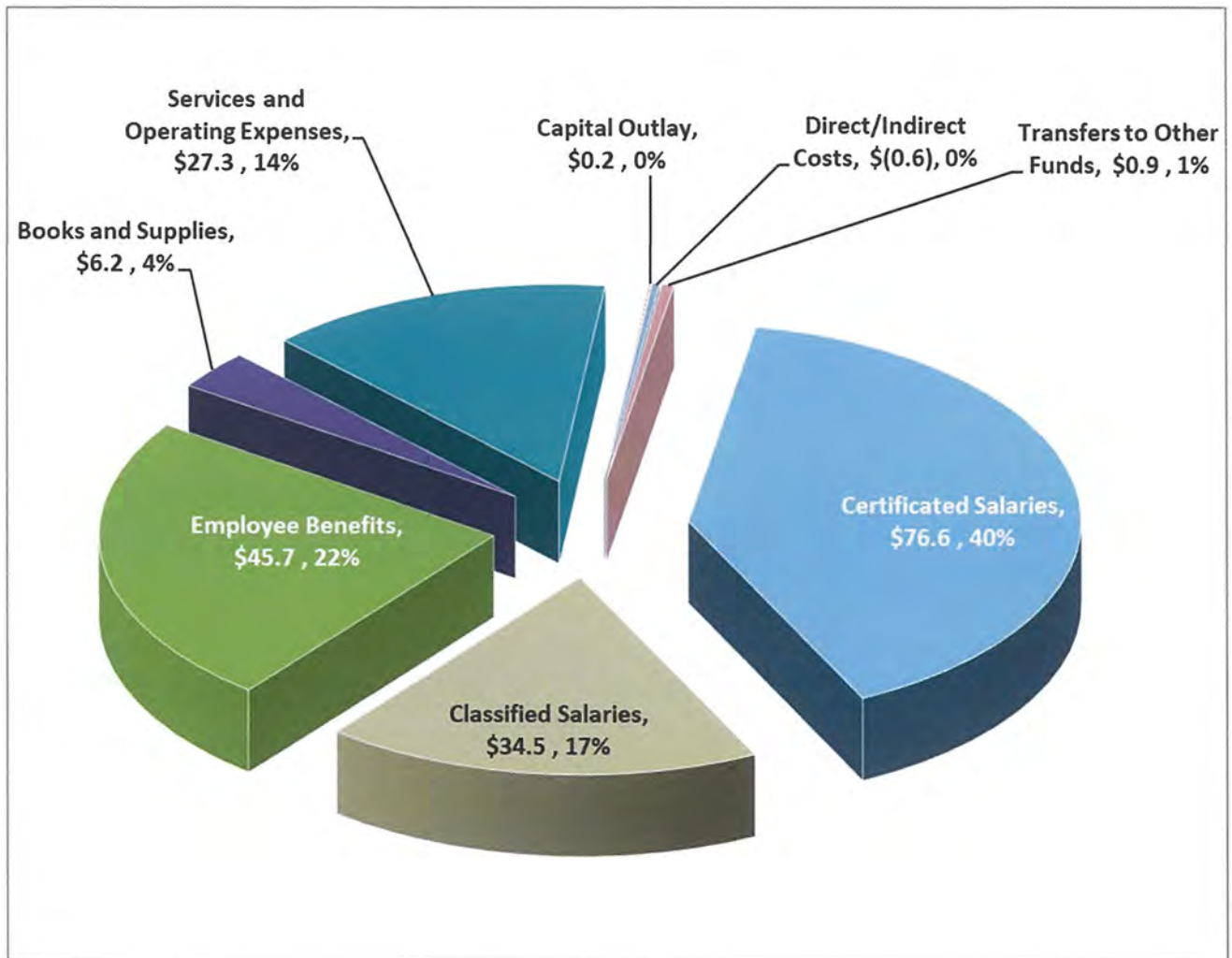
Tax revenues from BERRA are projected to total \$10.0 million. Of the BERRA revenue, 5% is designated for Educator Recruitment, Retention and Development Programs; 95% is designated for Educator Compensation.

Other Local Revenues

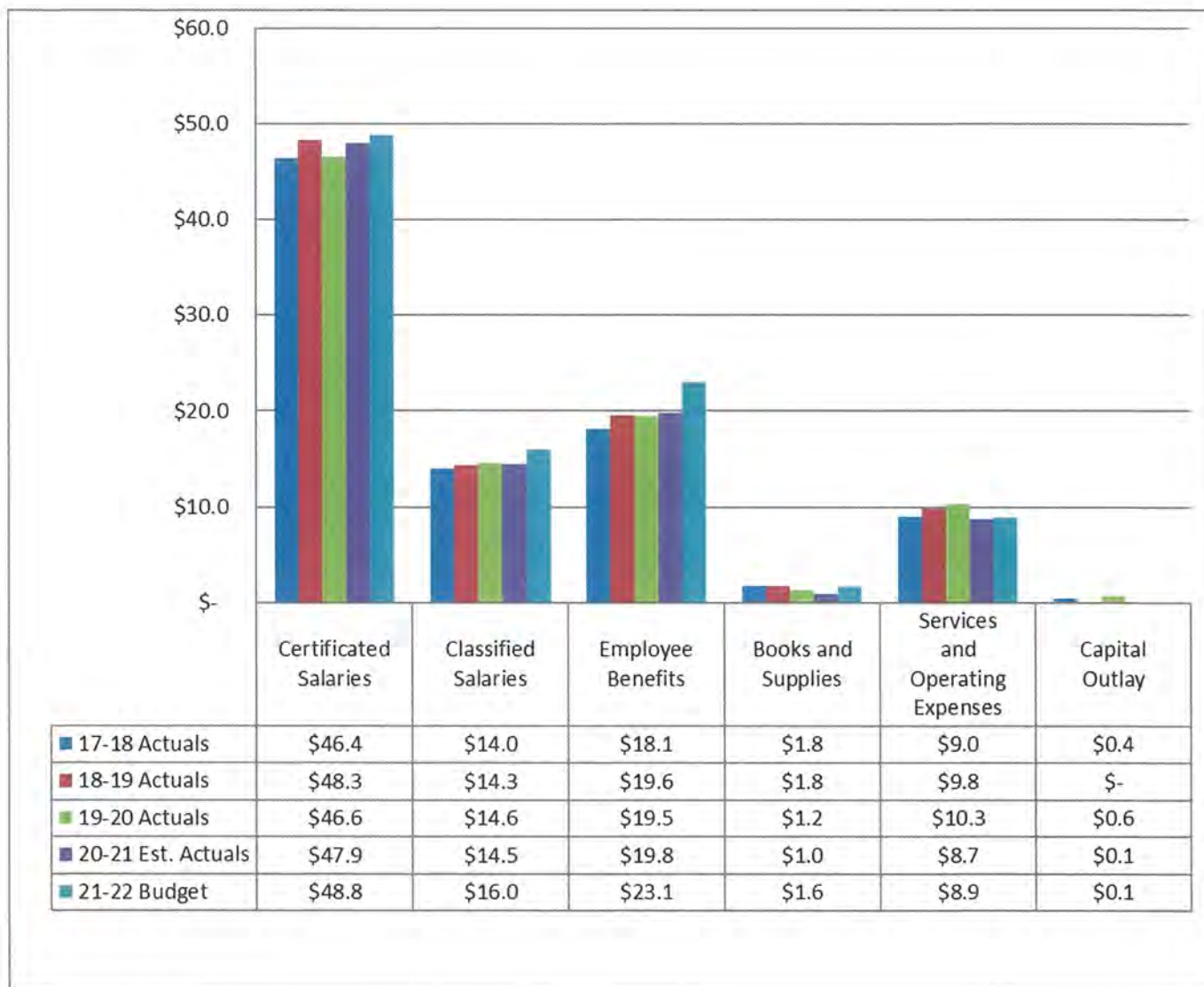
Other combined local revenues for 2020-21 total \$11.3 million. Unrestricted local revenues total \$2.5 million and include, \$.4 million in leases and rental revenue, \$.5 million in revenue from other agencies and services, \$.5 million in projected local funding for the Garden Program, \$.2 million for district transportation, \$.2 million for testing, and \$.7 million in other local revenue. Restricted local revenues total \$8.8 million and include a \$5.3 million apportionment from SELPA, \$3.2 million in fees and donations for the after-school program, \$.2 million in PTA donations, and \$.1 million in other restricted donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted state and local funds as well as restricted state, federal and local funds. Combined General Fund expenditures for 2021-22 total \$190.7 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 UNRESTRICTED GENERAL FUND



Salaries and Benefits

Salaries and benefits for the combined General Fund, Funds 01-08, totaled \$156.8 million and represent 82% of all combined General Fund expenses.

Salaries and benefits for Fund 01 only, totaled \$87.9 million, and represent 89.2% of all Unrestricted General Fund expenditures. Salaries are increasing over prior year due to a negotiated salary increase of 1% and a one-time bonus of 3.5% and the addition of new positions. Benefits increased due to an increase in STRS and PERS contribution rates, a one-time increase for school districts in the State unemployment rate, and increases in health benefits due to the assumption all positions are fully staffed.

Books and Supplies, Services and Operating Expenses

Fund 01 books and supplies and services and operating expenses purchased with Unrestricted General Funds total \$10.5 million which is \$.8 million more than prior year due to the restoration of books and supplies from prior year reductions

Transfers to Other Funds

The General Fund is transferring \$.2 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. The General Fund is transferring \$.7 million to the Cafeteria Fund for funding previously identified as meals for the needy. This is a reduction of \$.6 million due to the reversal of one-time COVID expenditures offset by the 1% negotiated salary increase.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, and is now a transfer within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2021-22 is 5.42%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$0.4 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$0.8 million which is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from restricted programs. Parcel Tax Funds are projected to contribute \$2.6 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions To and From the Unrestricted General Fund

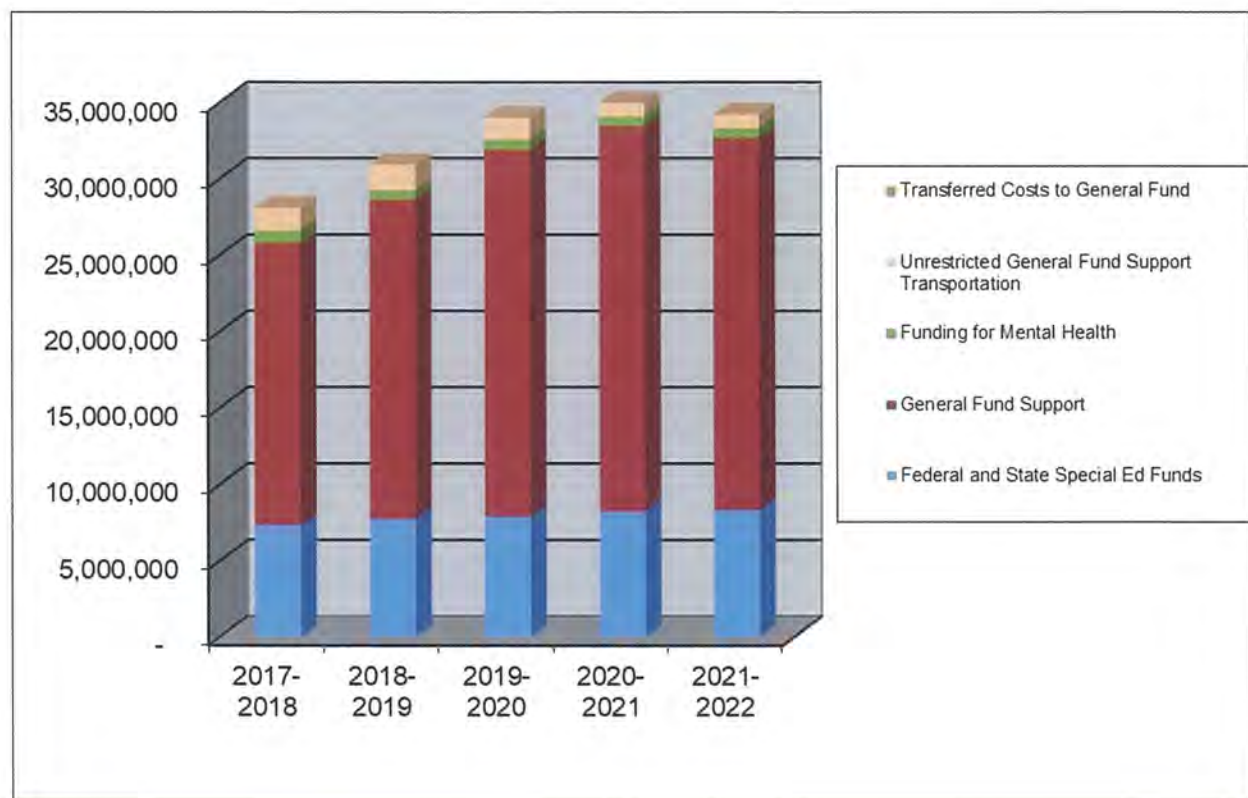
The Unrestricted General Fund is projected to receive a contribution of \$16.4 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$20.3 million to the Special Education program and \$4.2 million for Special Education/Mental Health. Contributions to Special Education have increased by \$.8 million over the prior year, due to the net impact of the removal of one-time mental health expenditures and the 1% negotiated salary increase.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted under the LCFF. In

addition, expenditures for the Transportation program must equal or exceed expenditures in FY 2012-13.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In FY 2017-18 through 2020-21, the District \$26.6 million, \$29.3 million, \$32.7 million and \$34.1 million respectively, for Special Education. The District is projected to expend \$33.3 million in FY 2021-22. Reductions in expense are the result of a one-time reduction in mental health expense from the prior year. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$.9 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the graph below.



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$5,721,860. In the Adopted Budget, the State required reserve is set aside in the following funds:

| | |
|----------------------------------|--------------|
| Measure H (Fund 02) | \$ 229,249 |
| BSEP/Measures A and E1 (Fund 04) | \$ 1,088,925 |
| BERRA Measure E (Fund 04) | \$ 269,530 |
| General Fund (Fund 01) | \$ 213,110 |
| Special Reserve (Fund 17) | \$ 3,921,046 |
| Total | \$ 5,721,860 |
| Required 3% | \$ 5,721,860 |
| Backfill with Parcel Tax | \$0 |

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04.

There are three parcel tax Measures;

- Facilities Safety and Maintenance Act of 2020, Measure H, passed by the voters in March, 2020 replacing Measure H of 2010 (Fund 02)
- Berkeley Schools Excellence Program (BSEP) Measure E1, passed by the voters in 2016 replacing Measure A in FY 2017-18 (Fund 04)
- The Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA) passed by the voters in March, 2020. FY 2020-21 is the first year the of this Measure

The ending fund balances for the Measures are projected to be \$.7 million for Measure H, \$6.7 million for BSEP Measures A/EI and \$1.6 million for BERRA Measure E.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

| Fund Balances and Reserves Adopted Budget FY 2021-22 | | | |
|--|---|-------------|--------------------|
| Fund 2 | Facilities Safety and Maintenance Measure H | | |
| | Restricted Ending Fund Balance | \$430,251 | |
| | Fund 2 Reserve (3%) | \$229,249 | |
| | | | \$659,500 |
| Fund 4 | BSEP Measure A of 2006 | | |
| | Class Size Reduction (CSR) | \$171,144 | |
| | Other BSEP Programs | \$364,333 | |
| | BSEP Unallocated | \$18,809 | |
| | BSEP Reserve (3%) | \$8,550 | |
| | | | \$562,836 |
| Fund 4 | BSEP Measure E1 of 2016 | | |
| | CSR/High Quality Instruction | \$3,066,183 | |
| | Other BSEP Programs | \$2,018,431 | |
| | Other BSEP Programs Reserve (3%) | | |
| | BSEP Unallocated | | |
| | BSEP Reserve (3%) | \$1,080,375 | |
| | | | \$6,164,989 |
| Fund 4 | BERRA Measure E of 2020 | | |
| | Restricted Ending Fund Balance | \$1,290,782 | |
| | Reserve (3%) | \$269,530 | |
| | | | \$1,560,312 |
| Total | | | \$8,947,637 |

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The fund is used to account for the District's Adult Education expenditures. This Fund is projected to have an ending fund balance of \$1,364,085.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. Funds may be used only for expenditures for the operation of child development programs. This Fund is projected to have an ending fund balance of \$400,533.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and Local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. In 2021-22, The General

Fund contribution is projected to be \$728,153 after changing the meal delivery method to “Grab and Go” for all meals at all sights. The ending fund balance is expected to total \$1.00.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund is projected to have an ending fund balance of \$9,825.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,921,046. This amount, in addition to the parcel tax share of the reserve requirement in the amount of \$1,358,455, and \$213,110 from the General Fund, fully meets the required reserve of \$5,721,860. Therefore, the District has met the State required reserve for economic uncertainties without reliance on the Parcel Tax dollars for the General Fund’s share.

7. Special Reserve Fund for Post-Employment Benefits – Fund 20

This fund was established in FY 2014-15. It is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. In 2021-22, the beginning fund balance is projected to total \$5,685,696.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. Expenditures for capital outlay are projected to be \$69.5 million plus \$4.7 million in other non-capital costs and operating expenses. After the books are closed, the ending fund balance is expected to total \$27.0 million.

9. Capital Facilities Fund – Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This is a new fund in FY 2017-18, established by the Board to provide additional facilities to accommodate an increase in students generated by new development. The ending fund balance is projected to total \$2,210,884.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This Fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This Fund is projected to have an ending fund balance \$1,681.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners’ Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years’ Taxes and Interest.

Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This Fund is projected to have an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims is based on the actuarial report dated April, 2018 is \$9,653,000 for worker's compensation and \$388,000 for general property liability. The ending fund balance is a negative \$4,198,855 after accruing for the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 23, 2021

| | Estimated Actuals FY 2020-21 | Adopted Budget FY 2021-22 | Variances | |
|--|------------------------------------|---------------------------------|--------------------|----------|
| REVENUES: | | | | |
| LCFF Revenue Base Revenue | \$ 87,832,969 | \$ 91,960,541 | \$ 4,127,572 | |
| LCFF Supplemental Revenue | \$ 4,991,564 | \$ 4,960,366 | \$ (31,198) | |
| Total LCFF Revenue | \$ 92,824,533 | \$ 96,920,907 | \$ 4,096,374 | A |
| State Aid - Prior Years | - | - | 0 | |
| Other State Revenues | 1,856,834 | 1,822,862 | (33,972) | |
| Local Revenues | 2,380,262 | 2,457,889 | 77,627 | |
| TOTAL REVENUES: | 97,061,629 | 101,201,658 | 4,140,029 | |
| Other various adjustments | | | | |
| EXPENDITURES: | | | | |
| Certificated Salaries | 47,933,385 | 48,832,372 | (898,987) | |
| Classified Salaries | 14,501,625 | 16,024,253 | (1,522,628) | |
| Employee Benefits | 19,831,968 | 23,069,390 | (3,237,422) | |
| Books and Supplies | 967,628 | 1,642,188 | (674,560) | |
| Services & Operating Expenses | 8,742,559 | 8,903,069 | (160,510) | |
| Capital Outlay | 82,068 | 58,450 | 23,618 | |
| Direct Support/Indirect Cost | (3,573,755) | (3,968,462) | 394,707 | |
| TOTAL EXPENDITURES | 88,485,478 | 94,561,260 | (6,075,782) | B |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 8,576,151 | 6,640,398 | (1,935,753) | |
| OTHER FINANCING SOURCES AND USES: | | | | |
| Inter-fund Transfers Out | | | | |
| Transfer to Child Development Fund | - | - | 0 | |
| Transfer to Self Insurance Fund | (340,132) | (215,132) | 125,000 | |
| Transfer to Cafeteria Fund | (1,305,376) | (728,153) | 577,223 | |
| Total Transfers Out | (1,645,508) | (943,285) | 702,223 | C |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 23, 2021

| | Estimated Actuals FY 2020-21 | Adopted Budget FY 2021-22 | Variances | |
|--|------------------------------------|---------------------------------|-----------------------|----------|
| Inter-fund Transfers In | | | | |
| Fund 20 - Post Employment Benefits | 3,200,000 | - | (3,200,000) | |
| Contributions In | | | | |
| BSEP Contribution | 14,669,800 | 15,522,828 | 853,028 | |
| BSEP Direct Support | 580,000 | 576,800 | (3,200) | |
| BSEP Substitute Compensation | 260,500 | 275,800 | 15,300 | |
| Total Contributions In | 15,510,300 | 16,375,428 | 865,128 | D |
| Contributions Out | | | | |
| Special Education - (ADA) | (770,000) | (770,000) | 0 | |
| Special Education - State | (22,349,635) | (19,491,045) | 2,858,590 | |
| Special Education - Mental Health | (2,122,904) | (4,139,941) | (2,017,037) | |
| Total Contributions Out | (25,242,539) | (24,400,986) | 841,553 | E |
| Net Contributions | (9,732,239) | (8,025,558) | 1,706,681 | |
| TOTAL OTHER FINANCING SOURCES /USES | (8,177,747) | (8,968,843) | (791,096) | |
| NET INCREASE (DECREASE) IN FUND BALANCE | 398,404 | (2,328,445) | (2,726,849) | |
| BEGINNING FUND BALANCE | 4,142,823 | 4,541,227 | 398,404 | |
| ENDING FUND BALANCE | 4,541,227 | 2,212,782 | (2,328,445) | |
| Amount Committed and Assigned | 1,264,956 | 1,113,110 | (151,847) | |
| UNDESIGNATED FUND BALANCE | \$ 3,276,271 | \$ 1,099,672 | \$ (2,176,598) | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Adopted Budget as of June 23, 2021

| | Estimated Actuals FY 2020-21 | Adopted Budget FY 2021-22 | Variances |
|---|------------------------------------|---------------------------------|-----------|
| COMPONENTS OF FUND BALANCE: | | | |
| Revolving Cash | 100,000 | 100,000 | |
| Economic Uncertainties - 3% | 364,956 | 213,110 | |
| LCAP Reserves | 800,000 | 800,000 | |
| Undesignated Fund Balance | 3,276,271 | 1,099,672 | |
| Required Amount for Economic Uncertainties - 3% | 4,286,002 | 4,134,156 | |
| Fund 17 Reserve Balance | 3,921,046 | 3,921,046 | |
| Fund 01 Reserve Balance | 364,956 | 213,110 | |
| AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT | \$ - | \$ - | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 23, 2021

Explanation of Significant Changes

| | | | |
|----------|---|---------------------------|---------------------------|
| A | Increase in LCFF mainly due to increase in COLA | | \$4,096,374 |
| B | Increase in Salary and Benefits due to | | |
| | One percent negotiated salary increase for all employees | \$1,100,000 | |
| | Increase in STRS and PERS and Unemployment insurance | \$1,615,062 | |
| | New positions | \$630,013 | |
| | Restoring hourly budget and health and welfare benefits | \$2,313,962 | |
| | | <u>\$5,659,037</u> | |
| | Net impact of restoring books, supplies, services, and indirect costs | \$416,745 | |
| | | | <hr/> \$ 6,075,782 |
| C | Decrease in Cafeteria Fund contribution due to reversal of one-time COVID expenditures offset by one percent negotiated salary increase | | \$ 702,223 |
| D | Increase in BSEP Contribution due to increase in average teacher cost | | \$ 865,128 |
| E | Net impact of removal of one-time Mental Health expenditures and one percent negotiated salary increase | | \$ 841,553 |

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|-------------------|-----------------------|---------------------|--------------------|
| REVENUES: | | | | | | | | | |
| Base LCFF Funding | 91,960,541 | | | | | | 91,960,541 | 0 | 91,960,541 |
| Supplemental LCFF Funding | 4,960,366 | | | | | | 4,960,366 | 0 | 4,960,366 |
| Total LCFF Funding | 96,920,907 | | | | | | 96,920,907 | 0 | 96,920,907 |
| Special Property Tax Transfers | 0 | 724,888 | | | | | 0 | 724,888 | 724,888 |
| Funding After Transfers | 96,920,907 | 724,888 | | | | | 96,920,907 | 724,888 | 97,645,795 |
| Federal Revenues | 0 | 9,776,696 | | | | | 0 | 9,776,696 | 9,776,696 |
| Other State Revenues | 1,822,862 | 13,739,526 | | | | | 1,822,862 | 13,739,526 | 15,562,388 |
| Local Revenues | 2,457,889 | 8,807,715 | 7,367,000 | 0 | 33,475,002 | 10,201,900 | 53,501,791 | 8,807,715 | 62,309,506 |
| TOTAL REVENUES: | 101,201,658 | 33,048,825 | 7,367,000 | 0 | 33,475,002 | 10,201,900 | 152,245,560 | 33,048,825 | 185,294,385 |
| EXPENDITURES: | | | | | | | | | |
| Certificated Salaries | 48,837,353 | 14,506,631 | 0 | 0 | 8,545,697 | 4,440,289 | 61,823,339 | 14,506,631 | 76,329,970 |
| Classified Salaries | 15,779,930 | 10,131,952 | 1,146,649 | 2,540,663 | 2,329,904 | 2,112,307 | 21,368,790 | 12,672,615 | 34,041,405 |
| Employee Benefits | 22,960,433 | 15,205,134 | 522,070 | 1,120,448 | 3,852,020 | 1,730,242 | 29,064,765 | 16,325,582 | 45,390,347 |
| Books and Supplies | 1,632,188 | 2,731,773 | 75,000 | 471,000 | 1,793,382 | 12,388 | 3,512,958 | 3,202,773 | 6,715,731 |
| Services & Operating Expenses | 8,511,368 | 14,666,224 | 318,290 | 959,617 | 1,658,651 | 241,007 | 10,729,316 | 15,625,841 | 26,355,157 |
| Capital Outlay | 58,450 | 0 | 0 | 95,000 | 0 | 0 | 58,450 | 95,000 | 153,450 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Cost | (3,025,177) | 794,492 | 392,882 | 0 | 1,742,425 | 448,092 | (441,778) | 794,492 | 352,714 |
| TOTAL EXPENDITURES | 94,754,545 | 58,036,206 | 2,454,891 | 5,186,728 | 19,922,079 | 8,984,325 | 126,115,840 | 63,222,934 | 189,338,774 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 6,447,113 | (24,987,381) | 4,912,109 | (5,186,728) | 13,552,923 | 1,217,575 | 26,129,720 | (30,174,109) | (4,044,389) |

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|---|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|------------------|-----------------------|---------------------|------------|
| OTHER FINANCING SOURCES AND USES: | | | | | | | | | |
| Inter-fund Transfers In | | | | | | | | | |
| From Post Employment Benefit Reserve | 6,100,000 | | | | | | 6,100,000 | 0 | 6,100,000 |
| Total Transfers In | 6,100,000 | 0 | 0 | 0 | 0 | 0 | 6,100,000 | 0 | 6,100,000 |
| Inter-fund Transfers Out | | | | | | | | | |
| Transfer to Older Adults | | | | | | | 0 | 0 | 0 |
| Transfer to Child Development Fund | | | | | | | 0 | 0 | 0 |
| Transfer to Preschool Program | | | | | | | 0 | 0 | 0 |
| LCFF Transfer to Cafeteria Fund | (728,153) | | | | | | (728,153) | 0 | (728,153) |
| Transfer to Cafeteria Fund | | | | | | | 0 | 0 | 0 |
| Transfer to Self Insurance Fund | (215,132) | | | | | | (215,132) | 0 | (215,132) |
| Transfer to Reserve Fund (17) | | | | | | | 0 | 0 | 0 |
| Retiree Benefit Transfer to Reserve Fund (20) | | | | | | | 0 | 0 | 0 |
| Total Transfers Out | (943,285) | 0 | 0 | 0 | 0 | 0 | (943,285) | 0 | (943,285) |
| Contributions In and Other Financing Sources | | | | | | | | | |
| BSEP Contribution | 15,264,800 | | | | (15,264,800) | | 0 | 0 | 0 |
| BSEP Direct Support | 576,800 | | | | (576,800) | | 0 | 0 | 0 |
| BSEP Substitute Compensation | 275,800 | | | | (275,800) | | 0 | 0 | 0 |
| Retiree Benefit Transfer | | | | | | | 0 | 0 | 0 |
| Total Contributions In and Other Financing Sources | 16,117,400 | 0 | 0 | 0 | (16,117,400) | 0 | 0 | 0 | 0 |

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
Preliminary Budget BUDGET FY 2021-22

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|------------------|-----------------------|---------------------|-------------------|
| Contributions Out | | | | | | | | | |
| Special Education - Early Intervention | 0 | 0 | | | | | 0 | 0 | 0 |
| Special Education - State | (22,710,250) | 22,710,250 | | | | | (22,710,250) | 22,710,250 | 0 |
| Special Education Mental Health | (1,690,736) | 1,690,736 | | | | | (1,690,736) | 1,690,736 | 0 |
| Inter-fund Transfer | | | (5,186,728) | 5,186,728 | | | (5,186,728) | 5,186,728 | 0 |
| Total Contributions Out | (24,400,986) | 24,400,986 | (5,186,728) | 5,186,728 | 0 | 0 | (29,587,714) | 29,587,714 | 0 |
| Net Contributions | (8,283,586) | 24,400,986 | (5,186,728) | 5,186,728 | (16,117,400) | 0 | (29,587,714) | 29,587,714 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | (3,126,871) | 24,400,986 | (5,186,728) | 5,186,728 | (16,117,400) | 0 | (24,430,999) | 29,587,714 | 5,156,715 |
| NET INCREASE (DECREASE) IN FUND BALANCE | 3,320,242 | (586,395) | (274,619) | 0 | (2,564,477) | 1,217,575 | 1,698,721 | (586,395) | 1,112,326 |
| BEGINNING FUND BALANCE | 4,541,227 | 746,602 | 934,118 | 0 | 9,550,329 | 342,737 | 15,368,411 | 746,602 | 16,115,013 |
| ENDING FUND BALANCE | 7,861,469 | 160,207 | 659,499 | 0 | 6,985,852 | 1,560,312 | 17,067,132 | 160,207 | 17,227,339 |

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|---|--|--|--|---|--|---|--|--|---------------|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Unaudited Actuals 2019-20 As of 6/30/2020 | Second Interim 2020-21 As of 1/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| REVENUE LIMIT SOURCES/LCFF | | | | | | | | | |
| 8011 | State Aid - Base | \$27,788,258 | \$32,361,494 | \$33,137,842 | \$33,823,185 | \$33,823,185 | \$38,001,120 | \$4,177,935 | 12.35% |
| 8011 | State Aid - Supplemental | \$5,271,850 | \$5,529,057 | \$5,414,629 | \$4,991,564 | \$4,991,564 | \$4,960,366 | (\$31,198) | 0.00% |
| 8012 | EPA | \$11,583,060 | \$8,877,382 | \$5,658,233 | \$1,885,132 | \$1,885,132 | \$1,885,132 | \$0 | 0.00% |
| 8021 | Homeowners' Exemptions | \$217,221 | \$215,287 | \$215,767 | \$212,781 | \$212,781 | \$212,781 | \$0 | 0.00% |
| 8029 | Other Subventions/In-Lieu Tax | \$0 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8041 | Secured Roll Taxes | \$31,569,892 | \$33,615,360 | \$35,849,775 | \$38,053,323 | \$38,053,323 | \$38,053,323 | \$0 | 0.00% |
| 8042 | Unsecured Roll Taxes | \$1,506,418 | \$1,619,895 | \$1,787,126 | \$2,491,280 | \$2,491,280 | \$2,491,280 | \$0 | 0.00% |
| 8043 | Prior Years' Taxes | (\$148,756) | (\$359,035) | (\$161,744) | (\$161,744) | (\$161,744) | (\$161,744) | \$0 | 0.00% |
| 8044 | Supplemental Taxes | \$903,696 | \$860,341 | \$933,403 | \$933,403 | \$933,403 | \$883,040 | (\$50,363) | -5.40% |
| 8045 | Education Rev Aug Fund (ERAF) | \$8,231,605 | \$8,658,541 | \$9,886,998 | \$10,155,463 | \$10,155,463 | \$10,155,463 | \$0 | 0.00% |
| 8047 | Community Redevelopment Funds | \$362,611 | \$455,549 | \$440,146 | \$440,146 | \$440,146 | \$440,146 | \$0 | 0.00% |
| 8096 | Prop Tax Transfer to Charter | (\$2,082,988) | (\$1,640,238) | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Revenue Limit Sources/LCFF | \$85,202,868 | \$90,193,648 | \$93,142,177 | \$92,824,533 | \$92,824,533 | \$96,920,907 | \$4,096,374 | 4.41% |
| 8019 | State Aid - Prior Years | \$77,959 | \$0 | (\$169,638) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Net Revenue Limit Sources/LCFF | \$85,280,827 | \$90,193,648 | \$92,972,539 | \$92,824,533 | \$92,824,533 | \$96,920,907 | \$4,096,374 | 4.41% |
| FEDERAL REVENUE | | | | | | | | | |
| 8295 | Prior Year Federal Revenue | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| OTHER STATE REVENUES | | | | | | | | | |
| 8550 | Mandated Cost Reimbursements | \$1,714,933 | \$2,096,189 | \$393,822 | \$397,200 | \$397,200 | \$391,783 | (\$5,417) | -1.36% |
| 8560 | State Lottery Revenue | \$1,480,679 | \$1,625,042 | \$1,501,778 | \$1,459,634 | \$1,459,634 | \$1,404,079 | (\$55,555) | -3.81% |
| 8565 | State Lottery Revenue Prior Year | \$0 | \$23,681 | \$19,450 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8590 | All Other State Revenues | \$48,000 | \$27,821 | \$586,323 | \$0 | \$0 | \$27,000 | \$27,000 | 100.00% |
| 8599 | Prior Year State Revenues | \$2,662 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$3,246,275 | \$3,772,733 | \$2,501,373 | \$1,856,834 | \$1,856,834 | \$1,822,862 | (\$33,972) | -1.83% |
| OTHER LOCAL REVENUES | | | | | | | | | |
| 8625 | Comm Redevel Funds not Subj | \$51,801 | \$0 | \$152,036 | \$0 | \$0 | \$20,000 | \$20,000 | 100.00% |
| 8650 | Leases and Rentals | \$459,900 | \$377,974 | \$447,143 | \$50,000 | \$50,000 | \$444,400 | \$394,400 | 788.80% |
| 8660 | Interest | \$129,496 | \$242,653 | \$257,317 | \$240,000 | \$240,000 | \$260,000 | \$20,000 | 8.33% |
| 8675 | Transportation Fees from Indiv | \$370,760 | \$333,399 | \$208,646 | \$200,000 | \$200,000 | \$200,000 | \$0 | 0.00% |
| 8677 | Interagency Services B/W LEAs | \$110,126 | \$204,024 | \$94,071 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8699 | All Other Local Revenues | \$1,349,944 | \$1,358,877 | \$2,067,589 | \$1,890,262 | \$1,890,262 | \$1,533,489 | (\$356,773) | -18.87% |
| | Subtotal | \$2,472,027 | \$2,516,927 | \$3,226,802 | \$2,380,262 | \$2,380,262 | \$2,457,889 | \$77,627 | 3.26% |
| | TOTAL REVENUES | \$90,999,628 | \$96,483,307 | \$98,700,714 | \$97,061,629 | \$97,061,629 | \$101,201,658 | \$4,140,029 | 4.27% |
| CERTIFICATED SALARIES | | | | | | | | | |
| 1102 | Teachers' Salaries | \$37,006,983 | \$38,851,280 | \$38,635,539 | \$39,966,250 | \$39,967,688 | \$40,191,214 | \$223,526 | 0.56% |
| 1103 | Substitute Teachers' Illness | \$1,242,871 | \$1,212,017 | \$860,010 | \$662,382 | \$662,382 | \$1,192,441 | \$530,059 | 80.02% |
| 1116 | Tchr Hourly/Daily/Subs | \$792,898 | \$887,298 | \$497,094 | \$283,063 | \$283,063 | \$343,360 | \$60,297 | 21.30% |
| 1117 | Teacher Stipend | \$407,169 | \$300,370 | \$316,211 | \$233,098 | \$233,098 | \$241,298 | \$8,200 | 3.52% |
| 1150 | Cash In Lieu | \$21,898 | \$30,371 | \$16,914 | \$28,686 | \$28,686 | \$31,067 | \$2,381 | 8.30% |
| 1151 | Subs Cash In Lieu | \$43,580 | \$37,680 | \$36,983 | \$3,400 | \$3,400 | \$3,210 | (\$190) | -5.59% |

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**

COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Unaudited Actuals 2019-20 As of 6/30/2020 | Second Interim As of 1/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
|----------------------------|------------------------------------|--|--|---|---|---|--|--|---------------|
| 1202 | Certificated Support Salaries | \$1,791,391 | \$1,828,730 | \$1,470,634 | \$1,740,839 | \$1,740,839 | \$1,701,268 | (\$39,571) | -2.27% |
| 1203 | Certificated Pupil Support/Subs | \$3,387 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 1216 | Hrly /Subs /Daily | \$712 | \$554 | \$0 | \$1,600 | \$1,600 | \$1,526 | (\$74) | -4.63% |
| 1217 | Certificated Pupil Support Stipend | \$2,818 | \$0 | \$0 | \$21,080 | \$21,080 | \$20,566 | (\$514) | -2.44% |
| 1302 | Cert Supv & Adm Monthly Sal | \$4,674,830 | \$4,690,934 | \$4,408,814 | \$4,648,064 | \$4,648,064 | \$4,712,456 | \$64,392 | 1.39% |
| 1303 | Adm & Supv Sick Leave | \$2,729 | \$577 | \$0 | \$577 | \$577 | \$583 | \$6 | 1.04% |
| 1306 | Adm & Supv Extra Duty | \$2,061 | \$3,470 | \$1,989 | \$5,526 | \$11,439 | \$10,856 | (\$583) | -5.10% |
| 1316 | Adm & Supv Subs | \$16,823 | \$39,623 | \$81,694 | \$60,363 | \$67,513 | \$111,524 | \$44,011 | 65.19% |
| 1317 | Adm & Supv Stipend | \$12,965 | \$10,505 | \$3,220 | \$5,500 | \$5,500 | \$6,300 | \$800 | 14.55% |
| 1350 | Cash In Lieu | \$79,698 | \$91,384 | \$62,024 | \$64,901 | \$64,901 | \$64,901 | \$0 | 0.00% |
| 1902 | Other Certificated Salaries | \$303,076 | \$263,909 | \$172,882 | \$189,071 | \$189,071 | \$192,649 | \$3,578 | 1.89% |
| 1916 | Other Certificated Hourly | \$6,723 | \$6,036 | \$6,992 | \$3,884 | \$3,884 | \$6,553 | \$2,669 | 68.72% |
| 1917 | Other Certificated Stipend | \$0 | \$3,000 | \$600 | \$600 | \$600 | \$600 | \$0 | 0.00% |
| | Subtotal | \$46,412,611 | \$48,258,710 | \$46,571,600 | \$47,918,884 | \$47,933,385 | \$48,832,372 | \$898,987 | 1.88% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$176,796 | \$180,400 | \$160,389 | \$186,112 | \$186,112 | \$143,908 | (\$42,204) | -22.68% |
| 2103 | Instructional Aides Substitute | \$0 | \$0 | \$0 | \$450 | \$450 | \$454 | \$4 | 0.89% |
| 2112 | Instructional Aides Overtime | \$299 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2116 | Instr Aides Hrly/Daily/Subs | \$42,054 | \$36,713 | \$20,279 | \$34,015 | \$29,629 | \$1,903 | (\$27,726) | -93.58% |
| 2117 | Stipend/Student Workers | \$138,819 | \$154,893 | \$190,058 | \$184,753 | \$184,753 | \$184,753 | \$0 | 0.00% |
| 2146 | Tutors-Hrly | \$53,203 | \$70,744 | \$45,356 | \$20,000 | \$20,000 | \$25,486 | \$5,486 | 27.43% |
| 2150 | Cash In Lieu | \$26,096 | \$20,234 | \$19,634 | \$14,952 | \$14,952 | \$24,404 | \$9,452 | 63.22% |
| 2165 | Student Worker | \$1,478 | \$6,615 | \$5,682 | \$17,448 | \$17,448 | \$8,545 | (\$8,903) | -51.03% |
| 2182 | Instr Spec Monthly Sal | \$353,152 | \$349,490 | \$469,882 | \$469,014 | \$469,014 | \$269,746 | (\$199,268) | -42.49% |
| 2186 | Instr Spec Hourly | \$22,445 | \$23,373 | \$35,150 | \$17,000 | \$17,000 | \$0 | (\$17,000) | -100.00% |
| 2202 | Classified Support Salaries | \$5,095,164 | \$5,242,249 | \$5,280,082 | \$5,479,578 | \$5,479,578 | \$5,859,382 | \$379,804 | 6.93% |
| 2203 | Classified Support Substitutes | \$91,086 | \$50,070 | \$85,214 | \$32,795 | \$32,795 | \$52,518 | \$19,723 | 60.14% |
| 2212 | Class Support Overtime | \$48,193 | \$538,821 | \$445,468 | \$201,841 | \$201,841 | \$262,360 | \$60,519 | 29.98% |
| 2216 | Class Support Hrly/Daily/Subs | \$634,316 | \$538,431 | \$464,713 | \$183,826 | \$181,326 | \$424,086 | \$242,760 | 133.88% |
| 2250 | Cash In Lieu | \$117,592 | \$101,578 | \$111,104 | \$165,318 | \$165,318 | \$169,029 | \$3,711 | 2.24% |
| 2265 | Student Worker | \$8,340 | \$7,871 | \$390 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2302 | Classified Supervisor & Admin Sal | \$1,838,562 | \$1,898,338 | \$2,005,630 | \$2,119,170 | \$2,080,708 | \$2,452,453 | \$371,745 | 17.87% |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$22,411 | \$27,057 | \$16,152 | \$14,013 | \$25,613 | \$382 | (\$25,231) | -98.51% |
| 2317 | Classified Supv & Admin Stipend | \$600 | \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2350 | Cash In Lieu | \$26,345 | \$16,867 | \$14,753 | \$26,355 | \$26,355 | \$26,355 | \$0 | 0.00% |
| 2402 | Clerical Tech & Off Staff Sal | \$3,541,971 | \$3,703,854 | \$3,777,269 | \$3,902,607 | \$3,903,101 | \$4,447,902 | \$544,801 | 13.96% |
| 2403 | Clerical Tech & Off Sub | \$172,217 | \$133,507 | \$104,750 | \$89,101 | \$69,316 | \$157,432 | \$88,116 | 127.12% |
| 2412 | Clerical Tech & Off Overtime | \$82,412 | \$77,494 | \$79,334 | \$71,052 | \$85,904 | \$97,487 | \$11,583 | 13.48% |
| 2416 | Clerical Hrly/Daily/Subs | \$250,521 | \$274,493 | \$237,393 | \$168,372 | \$179,158 | \$183,923 | \$4,765 | 2.66% |
| 2450 | Cash In Lieu | \$89,737 | \$78,766 | \$85,940 | \$110,725 | \$110,725 | \$109,986 | (\$739) | -0.67% |
| 2902 | Other Classified Salaries | \$394,793 | \$583,091 | \$863,335 | \$951,671 | \$951,671 | \$125,564 | \$125,564 | 13.19% |
| 2903 | Other Classified Substitute | \$8,778 | \$8,677 | \$14,813 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2912 | Other Classified Monthly Salaries | \$956 | \$11,044 | \$4,765 | \$16,631 | \$16,631 | \$2,105 | (\$14,526) | -87.34% |
| 2916 | Other Class Subs/Daily/Hrly | \$220,061 | \$115,316 | \$37,650 | \$178 | \$178 | \$170 | (\$8) | -4.49% |
| 2950 | Cash In Lieu of Benefits | \$18,374 | \$33,070 | \$48,618 | \$52,049 | \$52,049 | \$42,249 | (\$9,800) | -18.83% |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | |
|---|-----------------------------------|--|--|---|--|---|--|--|---------------|--|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | | |
| | | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Unaudited Actuals 2019-20 As of 6/30/2020 | Second Interim 2020-21 As of 1/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance | |
| | Subtotal | \$13,976,769 | \$14,283,655 | \$14,623,801 | \$14,529,026 | \$14,501,625 | \$16,024,253 | \$1,522,628 | 10.50% | |
| EMPLOYEE BENEFITS | | | | | | | | | | |
| 3101 | STRS - Certificated | \$6,476,347 | \$7,536,021 | \$7,879,067 | \$7,756,772 | \$7,759,115 | \$8,227,441 | \$468,326 | 6.04% | |
| 3102 | STRS - Classified | \$9,838 | \$10,412 | \$8,805 | \$7,658 | \$7,658 | \$0 | (\$7,658) | -100.00% | |
| 3201 | PERS - Certificated | \$98,643 | \$128,303 | \$162,615 | \$128,245 | \$128,245 | \$52,606 | (\$75,639) | -58.98% | |
| 3202 | PERS - Classified | \$1,856,015 | \$2,139,268 | \$2,443,032 | \$2,892,534 | \$2,859,299 | \$3,256,623 | \$397,324 | 13.90% | |
| 3301 | Medicare - Instructional | \$626,005 | \$652,348 | \$590,803 | \$695,875 | \$696,087 | \$708,480 | \$12,393 | 1.78% | |
| 3302 | Medicare - Non Instructional | \$195,346 | \$199,857 | \$179,390 | \$222,531 | \$220,269 | \$232,244 | \$11,975 | 5.44% | |
| 3311 | OASDI - Certificated | \$44,166 | \$52,573 | \$52,697 | \$34,689 | \$34,689 | \$14,237 | (\$20,452) | -58.96% | |
| 3312 | OASDI - Classified | \$827,958 | \$846,457 | \$868,817 | \$945,295 | \$934,170 | \$979,029 | \$44,859 | 4.80% | |
| 3401 | Health & Welfare - Certificated | \$3,578,458 | \$3,531,209 | \$3,374,983 | \$3,330,331 | \$3,330,331 | \$4,318,911 | \$988,580 | 29.68% | |
| 3402 | Health & Welfare - Classified | \$1,947,091 | \$1,998,013 | \$1,974,643 | \$1,975,119 | \$1,974,119 | \$2,534,672 | \$560,553 | 28.40% | |
| 3501 | SUI - Certificated | \$26,939 | \$28,123 | \$9,627 | \$28,455 | \$28,464 | \$609,833 | \$581,369 | 2042.47% | |
| 3502 | SUI - Classified | \$8,112 | \$8,304 | \$3,905 | \$8,260 | \$8,251 | \$197,016 | \$188,765 | 2287.78% | |
| 3601 | Workers Comp - Certificated | \$952,210 | \$988,718 | \$956,582 | \$999,602 | \$999,897 | \$1,059,708 | \$59,811 | 5.98% | |
| 3602 | Workers Comp - Classified | \$287,177 | \$293,642 | \$300,946 | \$314,755 | \$312,382 | \$328,328 | \$15,946 | 5.10% | |
| 3701 | Retiree Benefits - Certificated | \$913,668 | \$958,734 | \$519,527 | \$419,064 | \$419,195 | \$421,482 | \$2,287 | 0.55% | |
| 3702 | Retiree Benefits - Classified | \$244,039 | \$246,908 | \$183,092 | \$119,561 | \$119,797 | \$128,780 | \$8,983 | 7.50% | |
| | Subtotal | \$18,092,010 | \$19,618,889 | \$19,508,552 | \$19,878,746 | \$19,831,968 | \$23,069,390 | \$3,237,422 | 16.32% | |
| BOOKS AND SUPPLIES | | | | | | | | | | |
| 4100 | Apprv Texts & Core Curr Materials | \$169,571 | \$127,078 | \$81,914 | \$3,716 | \$557 | \$3,716 | \$3,159 | 567.15% | |
| 4200 | Books - Other Reference Materials | (\$856) | \$7,664 | \$314 | \$1,245 | \$1,845 | \$1,245 | (\$600) | -32.52% | |
| 4300 | Materials and Supplies | \$622,005 | \$688,428 | \$335,496 | \$542,420 | \$19,974 | \$526,957 | \$506,983 | 2538.21% | |
| 4350 | Other Supplies | \$771,893 | \$773,024 | \$596,348 | \$653,769 | \$556,333 | \$700,448 | \$144,115 | 25.90% | |
| 4355 | Disaster Prep Supplies | \$0 | \$0 | \$0 | \$2,500 | \$375 | \$2,500 | \$2,125 | 566.67% | |
| 4380 | Unallocated Exp/Placeholder | \$0 | \$0 | \$0 | \$149,138 | \$130,013 | \$118,334 | (\$11,679) | -8.98% | |
| 4400 | Equipment \$500 to \$5,000 | \$111,178 | \$64,789 | \$115,261 | \$195,607 | \$167,023 | \$186,680 | \$19,657 | 11.77% | |
| 4600 | Fuel Gasoline | \$8,458 | \$16,495 | \$31,469 | \$10,000 | \$14,000 | \$25,000 | \$11,000 | 78.57% | |
| 4610 | Fuel Natural Gas | \$26,570 | \$10,189 | \$11,221 | \$17,308 | \$13,308 | \$42,308 | \$29,000 | 217.91% | |
| 4620 | Fuel Diesel | \$99,102 | \$105,304 | \$55,022 | \$64,200 | \$64,200 | \$35,000 | (\$29,200) | -45.48% | |
| | Subtotal | \$1,807,920 | \$1,792,971 | \$1,227,046 | \$1,639,903 | \$967,628 | \$1,642,188 | \$674,560 | 69.71% | |
| SERVICES, OTHER OPERATING EXPENSES | | | | | | | | | | |
| 5100 | Service Contracts above \$25,000 | \$14,166 | \$4,273 | \$22,750 | \$52,000 | \$52,000 | \$0 | (\$52,000) | -100.00% | |
| 5200 | Travel & Conferences | \$190,428 | \$149,775 | \$77,228 | \$81,060 | \$82,075 | \$64,368 | (\$17,707) | -21.57% | |
| 5300 | Dues and Memberships | \$38,234 | \$48,164 | \$32,956 | \$58,944 | \$49,017 | \$46,774 | (\$2,243) | -4.58% | |
| 5400 | Insurance | \$707,573 | \$794,882 | \$878,880 | \$1,004,068 | \$1,004,068 | \$1,027,000 | \$22,932 | 2.28% | |
| 5510 | Water/Sewage | \$523,213 | \$599,473 | \$796,554 | \$598,000 | \$700,250 | \$598,000 | (\$102,250) | -14.60% | |
| 5520 | Natural Gas | \$479,529 | \$395,449 | \$336,348 | \$280,000 | \$287,179 | \$280,000 | (\$7,179) | -2.50% | |
| 5530 | Storm Drains | \$61,450 | \$61,450 | \$0 | \$61,450 | \$61,450 | \$61,450 | \$0 | 0.00% | |
| 5540 | Garbage | \$414,132 | \$442,868 | \$343,263 | \$376,232 | \$372,928 | \$376,232 | \$3,304 | 0.89% | |
| 5550 | Electricity | \$1,623,196 | \$1,573,843 | \$1,608,161 | \$1,422,300 | \$1,323,902 | \$1,422,300 | \$98,398 | 7.43% | |
| 5570 | Alarm Service | \$29,579 | \$33,313 | \$34,367 | \$40,000 | \$38,946 | \$40,000 | \$1,054 | 2.71% | |
| 5600 | Rental, Leases & Repairs | \$413,866 | \$406,635 | \$406,108 | \$580,861 | \$521,396 | \$704,991 | \$183,595 | 35.21% | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|---|--|--|--|---|---|---|--|--|---------------|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Unaudited Actuals 2019-20 As of 6/30/2020 | Second Interim As of 1/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| 5620 | Maintenance Contracts | \$629,066 | \$758,435 | \$717,094 | \$708,245 | \$727,250 | \$708,245 | (\$19,005) | -2.61% |
| 5711 | Field Trips | (\$73,626) | (\$34,350) | (\$42,906) | (\$19,140) | (\$19,140) | (\$37,509) | (\$18,369) | 95.97% |
| 5712 | Central Printing - Xerox | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | \$0 | 0.00% |
| 5750 | Dir Costs for Interfund Svcs | \$0 | \$1,330 | (\$43,218) | (\$50,882) | (\$50,882) | (\$50,882) | \$0 | 0.00% |
| 5751 | Field Trips, Interfund | (\$10,677) | (\$5,717) | (\$689) | (\$7,817) | (\$5,817) | (\$500) | \$5,317 | -91.40% |
| 5752 | Central Printing - Xerox | (\$10,500) | (\$10,500) | (\$9,500) | (\$10,500) | (\$10,500) | (\$10,500) | \$0 | 0.00% |
| 5753 | Offsites Printing - Copiers | (\$9,400) | (\$9,400) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) | \$0 | 0.00% |
| 5759 | Work Order Changes | (\$32,074) | (\$33,668) | (\$29,992) | (\$44,500) | (\$44,500) | (\$69,500) | (\$25,000) | 56.18% |
| 5800 | Contract Services | \$2,943,311 | \$3,609,813 | \$3,149,930 | \$2,817,677 | \$2,554,453 | \$2,058,720 | (\$495,733) | -19.41% |
| 5814 | QSS Support/Training | \$84,780 | \$45,395 | \$93,284 | \$85,730 | \$85,980 | \$461,311 | \$375,331 | 436.53% |
| 5820 | Outside Printing | \$4,155 | \$0 | \$0 | \$6,578 | \$1,522 | \$6,578 | \$5,056 | 332.19% |
| 5829 | Legal Fees | \$551,473 | \$443,323 | \$402,910 | \$730,000 | \$531,443 | \$550,000 | \$18,557 | 3.49% |
| 5830 | Election Expense | \$0 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5831 | Audit Expense | \$66,000 | \$68,000 | \$68,000 | \$70,000 | \$75,400 | \$69,000 | (\$6,400) | -8.49% |
| 5839 | Bank Fees | \$32,073 | \$33,238 | \$72 | \$22,900 | \$37,740 | \$22,900 | (\$14,840) | -39.32% |
| 5840 | Special Ed Settlement | \$0 | \$63,167 | \$24,983 | \$11,500 | \$1,725 | \$11,500 | \$9,775 | 566.67% |
| 5880 | Unallocated Expense Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,317 | \$17,317 | 100.00% |
| 5910 | Postage/Mailing | \$72,787 | \$94,615 | \$64,588 | \$86,084 | \$73,217 | \$86,496 | \$13,279 | 18.14% |
| 5920 | Cell Phone | \$35,427 | \$42,839 | \$39,978 | \$55,800 | \$54,362 | \$58,250 | \$3,888 | 7.15% |
| 5930 | Telephone | \$114,760 | \$169,376 | \$224,231 | \$126,000 | \$126,000 | \$126,000 | \$0 | 0.00% |
| 5940 | Internet Service | \$111,105 | \$99,780 | \$103,780 | \$117,900 | \$117,900 | \$117,900 | \$0 | 0.00% |
| 5950 | Postage-Interfund | (\$4,773) | (\$5,531) | \$0 | (\$8,105) | (\$508) | (\$8,105) | (\$7,597) | 1495.47% |
| | Subtotal | \$8,995,956 | \$9,836,974 | \$10,292,842 | \$9,246,088 | \$8,742,559 | \$8,903,069 | \$160,510 | 1.84% |
| CAPITAL OUTLAY | | | | | | | | | |
| 6200 | Buildings & Improvements of Buildings | \$6,100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 6400 | Equipment | \$389,330 | \$39,156 | \$641,366 | \$58,450 | \$82,068 | \$58,450 | (\$23,618) | -28.78% |
| | Subtotal | \$395,430 | \$39,156 | \$641,366 | \$58,450 | \$82,068 | \$58,450 | (\$23,618) | -28.78% |
| DIRECT SUPPORT/INDIRECT COSTS | | | | | | | | | |
| 7340 | Interprogram Indirect Costs | (\$2,250,999) | (\$2,370,486) | (\$2,231,251) | (\$2,760,652) | (\$3,054,400) | (\$3,377,341) | (\$322,941) | 10.57% |
| 7350 | Interfund Direct Support Costs | (\$50,881) | (\$50,882) | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7390 | Interfund Indirect Costs | (\$648,763) | (\$609,966) | (\$576,084) | (\$516,719) | (\$519,355) | (\$591,121) | (\$71,766) | 13.82% |
| | Subtotal | (\$2,950,643) | (\$3,031,333) | (\$2,807,335) | (\$3,277,371) | (\$3,573,755) | (\$3,968,462) | (\$394,707) | 11.04% |
| | TOTAL EXPENDITURES | \$86,730,054 | \$90,799,021 | \$90,057,874 | \$89,993,726 | \$88,485,478 | \$94,561,260 | \$6,075,782 | 6.87% |
| OTHER FINANCING SOURCES AND USES | | | | | | | | | |
| InterFund Transfers Out | | | | | | | | | |
| 7619 | To: Fund 11 - SBX3 4/LCFF/Older Adults | \$70,000 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7619 | To: Fund 12 - Child Dev | \$36,767 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7619 | To: Fund 12 - Preschool Prog Subsidy | \$127,404 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7619 | To: Fund 13 - LCFF Transfer Cafeteria Fund | \$848,497 | \$632,542 | \$734,521 | \$1,305,376 | \$1,305,376 | \$728,153 | (\$577,223) | -44.22% |
| 7619 | To: Fund 13 - Cafeteria Fund | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7619 | To: Fund 17 - Special Reserve | \$120,814 | \$0 | \$181,748 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7619 | To: Fund 67 - Self Insurance | \$243,496 | \$297,730 | \$66,852 | \$215,132 | \$340,132 | \$215,132 | (\$125,000) | -36.75% |
| | Subtotal | \$1,596,978 | \$990,272 | \$983,121 | \$1,520,508 | \$1,845,508 | \$943,285 | (\$702,223) | -42.68% |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|---|--|--|--|---|--|---|--|--|-----------------|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Unaudited Actuals 2019-20 As of 6/30/2020 | Second Interim 2020-21 As of 1/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| | InterFund Transfers Out | | | | | | | | |
| 8919 | Fund 20 - Post Employment Benefits | \$0 | \$0 | \$3,200,000 | \$3,200,000 | \$3,200,000 | \$0 | (\$3,200,000) | -100.00% |
| | Contributions, Transfers In | | | | | | | | |
| 8981 | BSEP Contribution | \$13,598,036 | \$13,977,541 | \$14,229,779 | \$14,669,800 | \$14,669,800 | \$15,522,828 | \$853,028 | 5.81% |
| 8982 | BSEP Direct Support | \$373,335 | \$388,695 | \$567,882 | \$580,000 | \$580,000 | \$576,800 | (\$3,200) | -0.55% |
| 8983 | BSEP Substitute Compensation | \$242,498 | \$254,345 | \$255,077 | \$260,500 | \$260,500 | \$275,800 | \$15,300 | 5.87% |
| | Subtotal | \$14,153,869 | \$14,620,580 | \$15,052,738 | \$15,510,300 | \$15,510,300 | \$16,375,428 | \$865,128 | 5.58% |
| 8980 | Contributions - Unrestricted | | | | | | | | |
| | - 6500 - Special Education | (\$17,753,104) | (\$20,148,098) | (\$22,599,687) | (\$22,119,635) | (\$21,102,598) | (\$22,710,250) | (\$1,607,652) | 7.62% |
| | - 6546 - Spe Ed Mental Health | (\$729,303) | (\$769,570) | (\$1,459,293) | (\$3,122,904) | (\$4,139,941) | (\$1,690,736) | \$2,449,205 | -59.16% |
| | Subtotal | (\$18,482,407) | (\$20,917,667) | (\$24,058,979) | (\$25,242,539) | (\$25,242,539) | (\$24,400,986) | \$841,553 | -3.33% |
| | TOTAL OTHER FINANCING SOURCES/USES | (\$5,925,516) | (\$7,287,359) | (\$6,789,362) | (\$8,052,747) | (\$8,177,747) | (\$8,968,843) | (\$791,096) | 9.67% |
| | SURPLUS / (DEFICIT) | (\$1,655,942) | (\$1,603,072) | \$1,853,478 | (\$984,844) | \$398,404 | (\$2,328,445) | (\$2,726,849) | -684.44% |
| | BEGINNING FUND BALANCE | \$5,548,359 | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$4,142,823 | \$4,541,227 | \$398,404 | 9.62% |
| | ENDING FUND BALANCE | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$3,157,979 | \$4,541,227 | \$2,212,782 | (\$2,328,445) | -51.27% |
| | Designations of Ending Fund Balance | | | | | | | | |
| 9130 | Revolving Cash Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | 0.00% |
| 9770 | Designated: | | | | | | | | |
| | - Supplemental Grant LCAP (Res0500) | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$800,000 | \$800,000 | \$800,000 | \$0 | 0.00% |
| | - LCAP Reserves Carryover | \$325,410 | \$427,027 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | - Reserve for Economic Uncertainty | \$0 | \$238,389 | \$0 | (\$143,471) | \$364,956 | \$213,110 | (\$151,847) | 0.00% |
| | - Unrestricted Ending Fund Balance | \$2,467,007 | \$523,929 | \$3,042,823 | \$2,401,450 | \$3,276,271 | \$1,099,672 | (\$2,176,598) | 0.00% |
| | ENDING FUND BALANCE | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$3,157,979 | \$4,541,227 | \$2,212,782 | (\$2,328,445) | 0.00% |
| | Economic Uncertainties 3.0% | \$3,599,848 | \$3,900,375 | \$3,921,046 | \$3,777,575 | \$4,286,002 | \$4,134,156 | (\$151,847) | 0.00% |
| | Less Fund 17 Balance | \$3,599,848 | \$3,661,986 | \$3,921,046 | \$3,921,046 | \$3,921,046 | \$3,921,046 | \$0 | 0.00% |
| | Less Fund 01 Reserve | \$0 | \$238,389 | \$0 | (\$143,471) | \$364,956 | \$213,110 | (\$151,847) | 0.00% |
| | Amount (Short) of 3% Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | 0.00% |

GENERAL FUND

TRANSPORTATION

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|--|---------------------------------------|--|--|--|--|--|---|---|---------------|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 06/17/2021 | Adopted Budget 2021-22 As of 06/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| OTHER LOCAL REVENUES | | | | | | | | | |
| 8675 | Transportation Fees from Indiv | \$370,760 | \$400,000 | \$400,000 | \$200,000 | \$200,000 | \$200,000 | \$0 | 0.00% |
| 8699 | All Other Local Revenue | \$0 | \$0 | \$640,859 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$370,760 | \$400,000 | \$1,040,859 | \$200,000 | \$200,000 | \$200,000 | \$0 | 0.00% |
| OTHER FINANCING SOURCES AND USES | | | | | | | | | |
| CONTRIBUTIONS | | | | | | | | | |
| 8980 | Contributions - Unrestricted | \$2,218,944 | \$1,923,646 | \$1,915,068 | \$2,293,290 | \$2,295,290 | \$2,582,749 | \$287,459 | 12.52% |
| 8990 | Contributions - Restricted-Field Trip | \$0 | \$27,671 | \$27,671 | \$27,671 | \$27,671 | \$27,671 | \$0 | 0.00% |
| | Subtotal | \$2,218,944 | \$1,951,317 | \$1,942,739 | \$2,320,961 | \$2,322,961 | \$2,610,420 | \$287,459 | 12.37% |
| | TOTAL REVENUES | \$2,589,704 | \$2,351,317 | \$2,983,598 | \$2,520,961 | \$2,522,961 | \$2,810,420 | \$287,459 | 11.39% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 2202 | Classified Support Salaries | \$1,122,212 | \$1,187,995 | \$1,135,579 | \$1,277,587 | \$1,277,587 | \$1,310,376 | \$32,789 | 2.57% |
| 2212 | Class Support Overtime | \$172,448 | \$68,459 | \$70,170 | \$1,502 | \$1,502 | \$64,621 | \$63,119 | 4202.33% |
| 2216 | Class Support Hrly/Daily/Subs | \$210,477 | \$124,707 | \$110,753 | \$12,582 | \$12,582 | \$117,715 | \$105,133 | 835.58% |
| 2250 | Cash In Lieu | \$6,560 | \$7,487 | \$12,539 | \$18,418 | \$18,418 | \$22,868 | \$4,450 | 24.16% |
| 2302 | Classified Supervisor & Admin Sal | \$254,560 | \$276,192 | \$290,873 | \$319,966 | \$319,966 | \$322,586 | \$2,620 | 0.82% |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2402 | Clerical Tech & Off Staff Sal | \$83,599 | \$41,256 | \$42,287 | \$8,940 | \$8,940 | \$45,037 | \$36,097 | 403.77% |
| 2412 | Clerical Tech & Off Overtime | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2416 | Clerical Hrly/Daily/Subs | \$6,196 | \$13,709 | \$4,052 | \$0 | \$0 | \$12,941 | \$12,941 | 0.00% |
| | Subtotal | \$1,856,052 | \$1,719,805 | \$1,666,253 | \$1,638,995 | \$1,638,995 | \$1,896,144 | \$257,149 | 15.69% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 3102 | STRS - Classified | \$6,419 | \$0 | \$0 | \$7,658 | \$7,658 | \$0 | (\$7,658) | -100.00% |
| 3202 | PERS - Classified | \$236,118 | \$312,124 | \$304,351 | \$339,307 | \$339,307 | \$384,430 | \$45,123 | 13.30% |
| 3302 | Medicare - Non Instructional | \$26,104 | \$25,576 | \$24,330 | \$23,985 | \$23,985 | \$27,495 | \$3,510 | 14.63% |
| 3312 | OASDI - Classified | \$108,886 | \$109,356 | \$104,030 | \$102,887 | \$102,887 | \$117,560 | \$14,673 | 14.26% |
| 3402 | Health & Welfare - Classified | \$317,141 | \$353,439 | \$302,812 | \$317,147 | \$317,147 | \$343,389 | \$26,242 | 8.27% |
| 3502 | SUI - Classified | \$1,077 | \$1,022 | \$973 | \$1,075 | \$1,075 | \$23,324 | \$22,249 | 2069.67% |

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FUND 01 - RESOURCE 0230 - TRANSPORTATION

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|--|--------------------------------|--|--|--|--|--|---|---|---------------|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 06/17/2021 | Adopted Budget 2021-22 As of 06/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| 3602 | Workers Comp - Classified | \$38,049 | \$36,158 | \$34,397 | \$33,796 | \$33,796 | \$38,870 | \$5,074 | 15.01% |
| 3702 | Retiree Benefits - Classified | \$30,497 | \$34,625 | \$13,245 | \$14,753 | \$14,753 | \$15,102 | \$349 | 2.37% |
| | Subtotal | \$764,291 | \$872,300 | \$784,138 | \$840,608 | \$840,608 | \$950,170 | \$109,562 | 13.03% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| 4300 | Materials and Supplies | \$166,874 | \$210,000 | \$193,000 | \$235,000 | \$235,000 | \$210,000 | (\$25,000) | -10.64% |
| 4350 | Other Supplies | \$673 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 4400 | Equipment \$500 to \$5,000 | \$5,935 | \$10,000 | \$5,000 | \$10,000 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 4600 | Fuel Gasoline | \$8,458 | \$9,000 | \$34,000 | \$9,000 | \$13,000 | \$25,000 | \$12,000 | 92.31% |
| 4610 | Fuel Natural Gas | \$26,570 | \$42,308 | \$27,308 | \$17,308 | \$13,308 | \$42,308 | \$29,000 | 217.91% |
| 4620 | Fuel Diesel | \$99,102 | \$89,200 | \$77,200 | \$64,200 | \$64,200 | \$35,000 | (\$29,200) | -45.48% |
| | Subtotal | \$307,612 | \$361,508 | \$337,508 | \$336,508 | \$336,508 | \$323,308 | (\$13,200) | -3.92% |
| SERVICES, OTHER OPERATING SUPPLIES | | | | | | | | | |
| 5200 | Travel & Conferences | \$4,033 | \$5,000 | \$3,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | 0.00% |
| 5300 | Dues and Memberships | \$75 | \$500 | \$500 | \$500 | \$500 | \$500 | \$0 | 0.00% |
| 5600 | Rental, Leases & Repairs | \$156,167 | \$255,267 | \$201,267 | \$243,267 | \$228,267 | \$255,267 | \$27,000 | 11.83% |
| 5710 | Direct Costs for Transf of Svc | (\$770,000) | (\$770,000) | (\$573,546) | (\$573,546) | (\$573,546) | (\$573,546) | \$0 | 0.00% |
| 5711 | Field Trips | (\$100,114) | (\$90,392) | (\$93,335) | (\$48,644) | (\$48,644) | (\$70,013) | (\$21,369) | 43.93% |
| 5712 | Central Printing - Xerox | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 5751 | Field Trips, Interfund | (\$10,677) | (\$26,761) | (\$14,100) | (\$7,817) | (\$5,817) | (\$500) | \$5,317 | -91.40% |
| 5759 | Work Order Changes | (\$32,074) | (\$69,500) | (\$49,500) | (\$44,500) | (\$44,500) | (\$69,500) | (\$25,000) | 56.18% |
| 5800 | Contract Services | \$46,392 | \$36,105 | \$73,069 | \$73,105 | \$88,105 | \$36,105 | (\$52,000) | -59.02% |
| 5910 | Postage/Mailing | \$1,142 | \$2,054 | \$2,054 | \$2,054 | \$2,054 | \$2,054 | \$0 | 0.00% |
| 5920 | Cell Phone | \$2,525 | \$3,800 | \$3,800 | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.00% |
| | Subtotal | (\$701,531) | (\$652,927) | (\$445,791) | (\$345,781) | (\$343,781) | (\$409,833) | (\$66,052) | 19.21% |
| CAPITAL OUTLAY | | | | | | | | | |
| 6400 | Equipment | \$363,282 | \$50,631 | \$641,490 | \$50,631 | \$50,631 | \$50,631 | \$0 | 0.00% |
| | Subtotal | \$363,282 | \$50,631 | \$641,490 | \$50,631 | \$50,631 | \$50,631 | \$0 | 0.00% |
| OTHER FINANCING SOURCES AND USES | | | | | | | | | |

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| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|--|--|--|--|--|--|--|---|---|------------|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | | | |
| COMPARISON REPORT | | | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 06/17/2021 | Adopted Budget 2021-22 As of 06/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
| 7612 | InterFund Transfers Out | | | | | | | | |
| | To: Fund 20 - Post Employment Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | TOTAL EXPENDITURES | \$2,589,706 | \$2,351,317 | \$2,983,598 | \$2,520,961 | \$2,522,961 | \$2,810,420 | \$287,459 | 11.39% |
| | SURPLUS / (DEFICIT) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |

SPECIAL EDUCATION

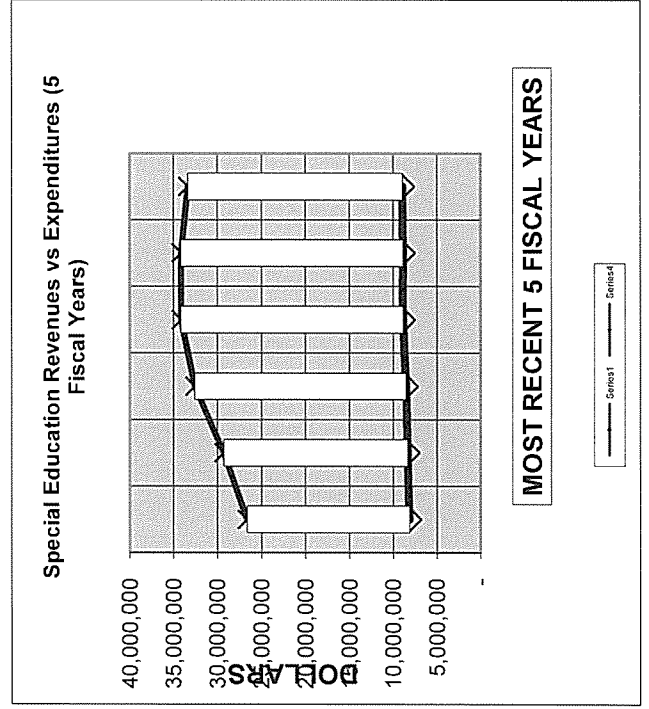
| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | | |
|----------------------------------|------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--|--|---------------|
| SPECIAL EDUCATION | | | | | | | | | | | |
| COMPARATIVE REPORT | | | | | | | | | | | |
| | | | Audited Actuals | Audited Actuals | Audited Actuals | Second Interim | Estimated Actuals | Adopted Budget | Adopted Budget 2021-22 vs Estimated Actuals | | % Variance |
| SACS | SACS | | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 1-31-21 | 2020-21 As of 6-17-21 | 2021-22 As of 6-23-2021 | | | |
| RESC | OBJ | Description | | | | | | | | | |
| | | REVENUE | | | | | | | | | |
| 3310 | 8181 | Special Ed - IDEA Basic Grant Entitlement | 1,600,032 | 1,781,717 | 1,830,091 | 1,816,540 | 1,816,540 | 1,811,852 | (4,688) | | -0.26% |
| 3310 | 8990 | Special Ed - IDEA Basic Grant Entitlement | 0 | 0 | 0 | (272,481) | (272,481) | (271,778) | 703 | | -0.26% |
| 3312 | 8990 | Special Ed - IDEA Early Intervening Services | 0 | 0 | 0 | 272,481 | 272,481 | 271,778 | (703) | | -0.26% |
| 3315 | 8182 | Special Ed - IDEA Preschool Entitlement | 42,520 | 35,650 | 44,087 | 30,966 | 30,966 | 30,887 | (79) | | -0.26% |
| 3315 | 8990 | Contrib. From Restricted Reven | 0 | 0 | 0 | (4,645) | (4,645) | (4,633) | 12 | | -0.26% |
| 3318 | 8990 | Special Ed-IDEA Preschool Early Intervening Servic | 0 | 0 | 0 | 4,645 | 4,645 | 4,633 | (12) | | -0.26% |
| 3320 | 8182 | Special Ed - IDEA Preschool Local Entitlement | 120,014 | 0 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 3327 | 8182 | Special Ed - Mental Health Fed | 106,909 | 108,731 | 109,530 | 110,551 | 110,551 | 109,637 | (914) | | -0.83% |
| 3385 | 8182 | Special Ed - IDEA Early Intervention | 0 | 6,461 | 12,793 | 35,537 | 35,537 | 41,004 | 5,467 | | 15.38% |
| 3410 | 8290 | Special Ed - TPP | 84,657 | 87,040 | 75,457 | 116,306 | 116,306 | 90,000 | (26,306) | | -22.62% |
| 5640 | 8290 | Special Ed - Medical Billing Option | 196,483 | 173,454 | 121,705 | 124,200 | 124,200 | 124,200 | 0 | | 0.00% |
| 6500 | 8097 | Special Ed - Property Taxes Transfers | 600,312 | 628,740 | 684,868 | 637,848 | 637,848 | 724,888 | 87,040 | | 13.65% |
| 6500 | 8699 | Special Ed - Local Revenue | 7,104 | 525 | 66,000 | 0 | 0 | 0 | 0 | | 0.00% |
| 6500 | 8791 | Special Ed - Apportionment | 4,437,720 | 4,781,575 | 4,886,743 | 5,297,107 | 5,297,107 | 5,323,495 | 26,388 | | 0.50% |
| 6512 | 8590 | Special Ed - Mental Health | 795,026 | 591,537 | 611,353 | 0 | 0 | 0 | 0 | | 0.00% |
| 6512 | 8599 | Prior Year State Revenue | 0 | 0 | (4,538) | 0 | 0 | 0 | 0 | | 0.00% |
| 6546 | 8590 | Mental Health-Related Services | 0 | 0 | 0 | 618,065 | 618,065 | 605,152 | (12,913) | | -2.09% |
| 6515 | 8590 | Special Ed - Infant Discretionary | 0 | 557 | 0 | 3,682 | 3,682 | 0 | (3,682) | | -100.00% |
| 6520 | 8590 | Special Ed - Workability I | 85,430 | 80,395 | 85,200 | 85,200 | 85,200 | 85,200 | 0 | | 0.00% |
| 6520 | 8599 | Special Ed - Workability I | 0 | 4,805 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 9171 | 8699 | Special Ed - Local Revenue | 78,388 | 68,566 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| | | Total Revenue | 8,154,595 | 8,349,752 | 8,523,289 | 8,876,002 | 8,876,002 | 8,946,315 | 70,313 | | 0.79% |
| | | EXPENDITURES | | | | | | | | | |
| 1102 | | Teachers' Monthly Salaries | 5,887,242 | 6,264,588 | 6,386,199 | 6,430,381 | 6,437,696 | 7,117,836 | 680,140 | | 10.56% |
| 1103 | | Substitute Teachers Illness | 88,732 | 100,251 | 88,183 | 36,857 | 36,857 | 36,857 | 0 | | 0.00% |
| 1106 | | Teacher Extra Duty/Curr Dv | 1,544 | 7,622 | 1,303 | 3,081 | 3,081 | 2,909 | (172) | | -5.58% |
| 1116 | | Teachers Hourly/Daily/ Subs Other | 84,290 | 152,706 | 245,700 | 90,671 | 90,671 | 112,690 | 22,019 | | 24.28% |
| 1117 | | Teachers Stipend | 1,000 | 0 | 15,086 | 0 | 0 | 0 | 0 | | 0.00% |
| 1202 | | Certificated Pupil Support Salaries | 1,022,416 | 1,111,933 | 1,242,085 | 1,550,088 | 1,570,888 | 1,574,120 | 3,232 | | 0.21% |
| 1203 | | Certificated Pupil Support - Subs | 1,115 | 36,933 | 91,307 | 1 | 1 | 1 | 0 | | 0.00% |
| 1216 | | Certificated Pupil Support - Hry/Daily/Subs | 99,099 | 40,766 | 1,977 | 11,058 | 11,058 | 10,439 | (619) | | -5.60% |
| 1302 | | Certificated Supervisor & Adm Salaries | 640,246 | 680,167 | 686,780 | 742,910 | 742,910 | 766,398 | 23,488 | | 3.16% |
| 1317 | | Adm & Supv - Stipend | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 1350 | | Cash in Lieu of Benefits | 11,007 | 23,057 | 17,211 | 10,314 | 10,314 | 17,184 | 6,870 | | 66.61% |
| 1902 | | Other Certificated Monthly Salaries | 58,098 | 58,948 | 46,812 | 59,270 | 59,270 | 58,326 | (944) | | -1.59% |
| | | SUBTOTAL - CERTIFICATED SALARIES | 7,894,789 | 8,476,972 | 8,822,643 | 8,934,631 | 8,962,746 | 9,696,760 | 734,014 | | 8.19% |
| 2102 | | Instructional Aides Monthly Salary | 3,144,729 | 3,499,398 | 3,730,744 | 4,102,061 | 4,102,061 | 4,290,979 | 188,918 | | 4.61% |
| 2103 | | Instructional Aides Substitute | 143,708 | 125,179 | 359,755 | 12,086 | 12,086 | 24,655 | 12,569 | | 104.00% |
| 2112 | | Instructional Aides overtime | 166 | 12,670 | 10,855 | 283 | 283 | 268 | (15) | | -5.30% |

| BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT | | | | | | | | | | | |
|---|------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--|---------------|--|
| SACS | SACS | | Audited Actuals | Audited Actuals | Audited Actuals | Second Interim | Estimated Actuals | Adopted Budget | Adopted Budget 2021-22 vs Estimated Actuals | % Variance | |
| RESC | OBJ | Description | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 1-31-21 | 2020-21 As of 6-17-21 | 2021-22 As of 6-23-2021 | 2021-22 As of 6-17-2021 | | |
| | | 2116 Instructional Aides Hrly/Daily/Sub/Others | 879,667 | 638,804 | 232,547 | 152,121 | 152,121 | 221,377 | 69,256 | 45.53% | |
| | | 2150 Cash In Lieu of Benefits | 167,737 | 147,710 | 139,594 | 180,420 | 180,420 | 203,089 | 22,669 | 12.56% | |
| | | 2202 Classified Support Monthly Salary | 524,783 | 655,275 | 787,168 | 736,873 | 776,073 | 878,591 | 102,518 | 13.21% | |
| | | 2212 Classified Support Overtime | 226 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| | | 2216 Classified Support Hrly/Daily | 20,433 | 12,243 | 14,998 | 6,183 | 6,183 | 14,856 | 8,673 | 140.27% | |
| | | 2250 Cash In Lieu | 2,914 | 9,089 | 27,698 | 30,908 | 31,208 | 30,983 | (225) | -0.72% | |
| | | 2402 Clerical Tech & Off Staff Salaries | 281,425 | 259,358 | 311,680 | 296,008 | 314,508 | 311,810 | (2,698) | -0.86% | |
| | | 2403 Clerical Tech & Office Staff Substitutes | 0 | 10,073 | 4,359 | 0 | 0 | 0 | 0 | 0.00% | |
| | | 2412 Clerical Tech & Office Staff overtime | 14,444 | 25,463 | 5,959 | 761 | 761 | 23,887 | (1,419) | -5.61% | |
| | | 2416 Clerical Tech & Off Staff - Hrly/Subs | 3,632 | 3,715 | 1,844 | 0 | 0 | 0 | 0 | -5.52% | |
| | | 2450 Cash In Lieu of Benefits | 33,033 | 19,157 | 31,419 | 32,000 | 32,000 | 32,000 | 0 | 0.00% | |
| | | 2917 Stipend / Student Workers | | | | | | | | 0.00% | |
| | | SUBTOTAL - CLASSIFIED SALARIES | 5,216,897 | 5,418,246 | 5,670,334 | 5,575,008 | 5,633,008 | 6,033,214 | 400,206 | 7.10% | |
| | | 3101 STRS - Certificated | 1,084,563 | 1,311,121 | 1,464,358 | 1,411,282 | 1,413,012 | 1,640,715 | 227,703 | 16.11% | |
| | | 3102 STRS - Certificated | 2,050 | 93 | 1,555 | 723 | 723 | 0 | (723) | -100.00% | |
| | | 3201 PERS - Certificated | 20,577 | 28,896 | 12,612 | 29,016 | 29,016 | 0 | (29,016) | -100.00% | |
| | | 3202 PERS - Certificated | 612,403 | 796,220 | 942,464 | 1,086,339 | 1,086,290 | 1,255,812 | 169,522 | 15.61% | |
| | | 3301 Medicare - Certificated | 110,027 | 115,527 | 116,465 | 130,846 | 130,649 | 140,633 | 9,984 | 7.64% | |
| | | 3302 Medicare - Certificated | 73,336 | 75,985 | 64,735 | 83,582 | 83,592 | 87,295 | 3,703 | 4.43% | |
| | | 3311 FICA - Certificated | 8,190 | 10,823 | 3,944 | 11,810 | 11,810 | 0 | (11,810) | -100.00% | |
| | | 3312 FICA - Certificated | 312,305 | 322,791 | 337,988 | 346,585 | 346,615 | 376,053 | 29,438 | 8.49% | |
| | | 3401 Health & Welfare - Certificated | 595,124 | 603,338 | 581,182 | 553,705 | 553,711 | 831,519 | 277,808 | 50.17% | |
| | | 3402 Health & Welfare - Certificated | 980,033 | 974,089 | 955,066 | 928,219 | 928,669 | 1,229,263 | 300,594 | 32.37% | |
| | | 3501 SUI - Certificated | 5,291 | 4,917 | 1,849 | 2,281 | 2,269 | 119,292 | 117,023 | 5157.47% | |
| | | 3502 SUI - Certificated | 3,031 | 3,135 | 1,300 | 1,692 | 1,692 | 74,046 | 72,354 | 4276.24% | |
| | | 3601 Workers Compensation - Certificated | 162,488 | 173,769 | 180,797 | 186,248 | 185,971 | 198,799 | 12,828 | 6.90% | |
| | | 3602 Workers Compensation - Certificated | 107,288 | 111,005 | 116,815 | 118,188 | 118,203 | 123,407 | 5,204 | 4.40% | |
| | | 3701 Retiree Benefit - Certificated | 182,442 | 169,382 | 95,806 | 42,363 | 42,242 | 85,675 | 43,433 | 102.82% | |
| | | 3702 Retiree Benefit - Certificated | 89,421 | 95,951 | 66,135 | 28,052 | 28,052 | 49,357 | 21,305 | 75.95% | |
| | | SUBTOTAL - BENEFITS | 4,348,589 | 4,797,042 | 4,943,071 | 4,960,931 | 4,962,516 | 6,211,866 | 1,249,350 | 25.18% | |
| | | TOTAL SALARIES AND BENEFITS | 17,460,255 | 18,692,260 | 19,436,048 | 19,470,570 | 19,558,270 | 21,941,840 | 2,383,570 | 12.19% | |
| | | 4300 Materials & Supplies | 63,721 | 33,784 | 90,314 | 83,710 | 66,602 | 85,950 | 19,348 | 29.05% | |
| | | 4350 Other Supplies | 42,138 | 50,013 | 17,355 | 55,836 | 69,936 | 55,836 | (14,100) | -20.16% | |
| | | 4380 Unallocated Expense | 0 | 0 | 0 | 302,906 | 133,725 | 354,476 | 220,751 | 165.08% | |
| | | 4400 Equipment \$500 to \$5,000 | 40,562 | 60,102 | 74,397 | 50,211 | 36,169 | 58,077 | 21,908 | 60.57% | |
| | | SUBTOTAL - MATERIAL AND SUPPLIES | 146,422 | 143,898 | 182,066 | 492,663 | 306,432 | 554,339 | 247,907 | 80.90% | |
| | | 5200 Travel & Conference | 12,304 | 15,935 | 17,418 | 22,984 | 20,184 | 22,051 | 1,867 | 9.25% | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | | |
|----------------------------------|-----------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--|----------------|--|
| SPECIAL EDUCATION | | | | | | | | | | | |
| COMPARATIVE REPORT | | | | | | | | | | | |
| SACS | SACS | | Audited Actuals | Audited Actuals | Audited Actuals | Second Interim | Estimated Actuals | Adopted Budget | Adopted Budget 2021-22 vs Estimated Actuals | % Variance | |
| RESC | OBJ | Description | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 1-31-21 | 2020-21 As of 6-17-21 | 2021-22 As of 6-23-2021 | As of 6-17-2021 | | |
| | 5220 | Travel & Training | 10,180 | 15,721 | 8,107 | 7,179 | 77,879 | 7,179 | (70,700) | -90.78% | |
| | 5300 | Dues & Memberships | 3,964 | 4,643 | 4,913 | 1,850 | 1,850 | 3,396 | 1,546 | 83.57% | |
| | 5600 | Rentals, Leases & Repairs | 1,068 | 967 | 1,756 | 2,777 | 2,777 | 2,777 | 0 | 0.00% | |
| | 5800/5100 | Professional/ Consulting Serv & Opr Exp. | 1,657,888 | 1,508,036 | 2,383,859 | 4,245,634 | 5,397,857 | 2,670,863 | (2,726,994) | -50.52% | |
| | 5620 | Maintenance Contracts | 4,399 | 0 | 0 | 100 | 100 | 100 | 0 | 0.00% | |
| | 5805/5105 | Non Public Agencies (Instruc. Per. Services) | 4,117,517 | 4,130,942 | 6,274,575 | 5,591,461 | 4,564,424 | 4,030,348 | (534,076) | -11.70% | |
| | 5815/5115 | Non Public Schools | 1,864,984 | 2,838,317 | 2,700,689 | 2,683,719 | 2,633,719 | 2,663,011 | 29,292 | 1.11% | |
| | 5829 | Legal Fees | 304,023 | 404,596 | 299,589 | 271,818 | 311,818 | 271,818 | (40,000) | -12.83% | |
| | 5840 | Special Education Settlement | 1,243,629 | 1,339,002 | 1,252,127 | 1,268,687 | 1,268,687 | 1,064,391 | (204,296) | -16.10% | |
| | 5910 | Postage /Mailings | 1,717 | 4,701 | 1,916 | 1,696 | 1,696 | 1,696 | 0 | 0.00% | |
| | 5920 | Cell Phone /Pages | 0 | 569 | 689 | 2,500 | 2,500 | 700 | (1,800) | -72.00% | |
| | | SUBTOTAL - OPERATING EXPENDITURES | 9,221,673 | 10,263,427 | 12,945,638 | 14,100,405 | 14,283,491 | 10,738,330 | (3,545,161) | -24.82% | |
| | 7130 | State Special Schools | 11,004 | 9,396 | 8,528 | 500 | 500 | 500 | 0 | 0.00% | |
| | 7142 | Other Tuition Pmts/County ofc | 0 | 0 | 0 | 50 | 50 | 50 | 0 | 0.00% | |
| | 7340 | Indirect Cost, including Transportation | 138,958 | 119,291 | 117,113 | 100,523 | 104,548 | 112,242 | 7,694 | 7.36% | |
| | | SUBTOTAL - DIRECT AND INDIRECT COST | 149,962 | 128,687 | 125,641 | 101,073 | 105,098 | 112,792 | 7,694 | 7.32% | |
| | | SUBTOTAL - OTHER EXPENDITURES | 9,518,057 | 10,536,013 | 13,253,345 | 14,694,141 | 14,695,021 | 11,405,461 | (3,289,560) | -22.39% | |
| | | Total Expenditures | 26,978,312 | 29,228,273 | 32,689,393 | 34,164,711 | 34,253,291 | 33,347,301 | (905,990) | -2.64% | |
| | | Change in Fund Balance | (341,311) | 39,147 | (107,124) | (46,170) | (134,750) | 0 | 134,750 | -100.00% | |
| | | Sub Total Expenditures and Change in Fund | 26,637,001 | 29,267,420 | 32,582,269 | 34,118,541 | 34,118,541 | 33,347,301 | (771,240) | -2.26% | |
| | 8980 | Contribution from the General Fund/TIIG | (18,482,407) | (20,917,668) | (24,058,980) | (25,242,539) | (25,242,539) | (24,400,986) | 841,553 | -3.33% | |
| | | Supplemental Information - Effective FY 2013-14 Revenue Limit transfer, now a contribution | 770,000 | 770,000 | 770,000 | 770,000 | 770,000 | 770,000 | | | |
| 0240 | 8980 | Expenses for Special Ed Transportation now unrestricted | (1,467,316) | (1,667,872) | (1,425,426) | (873,546) | (873,546) | (873,546) | | | |
| | | Comparative contribution | (19,179,722) | (21,815,540) | (24,714,406) | (25,346,085) | (25,346,085) | (24,504,532) | | | |

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

| FISCAL YEAR | 2017-18 | 2018-19 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|---------------------------------|------------------------------|
| Reporting Period | Audited Actuals As of 6/30/18 | Audited Actuals As of 6/30/19 | Audited Actuals As of 06/30/20 | Second Interim As of 01/31/2021 | Estimated Actuals As of 6/17/21 | Adopted Budget As of 6/23/21 |
| Total Revenues | 8,154,595 | 8,349,752 | 8,523,289 | 8,876,002 | 8,876,002 | 8,946,315 |
| Total Expenditures & Change in Fund Balance | 26,637,001 | 29,267,420 | 32,582,269 | 34,118,541 | 34,118,541 | 33,347,301 |
| General Fund and Fund Balance | (18,482,406) | (20,917,668) | (24,058,980) | (25,242,539) | (25,242,539) | (24,400,986) |



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 01/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
|------------------------------|------------------------------------|---|---|---|--|---|--|--|---------------|
| REVENUE | | | | | | | | | |
| 8621 | Parcel Taxes | \$6,000,282 | \$6,161,016 | \$6,345,726 | \$7,190,000 | \$7,190,000 | \$7,365,000 | \$175,000 | 2.43% |
| 8623 | Parcel Taxes Prior Year | \$0 | \$126,268 | \$26,556 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8660 | Interest | \$10,714 | \$5,024 | \$19,606 | \$2,000 | \$2,000 | \$2,000 | \$0 | 0.00% |
| 8699 | All Other Local Revenue | \$77,621 | (\$1,615) | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | TOTAL REVENUE | \$6,088,617 | \$6,290,693 | \$6,391,888 | \$7,192,000 | \$7,192,000 | \$7,367,000 | \$175,000 | 2.43% |
| EXPENDITURES | | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | | |
| 1116 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | 0.00% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 2202 | Classified Support Monthly Salary | \$2,068,768 | \$2,141,931 | \$2,065,113 | \$2,396,632 | \$2,396,632 | \$2,656,879 | \$260,247 | 10.86% |
| 2212 | Classified Support Overtime | \$94,897 | \$115,820 | \$83,278 | \$110,000 | \$110,000 | \$150,000 | \$40,000 | 36.36% |
| 2216 | Class Support Hrly/Daily Subs | \$113,753 | \$34,560 | \$11,200 | \$55,000 | \$55,000 | \$35,000 | (\$20,000) | (36.36%) |
| 2250 | Cash-in-Lieu of Benefits | \$50,035 | \$48,868 | \$42,937 | \$44,634 | \$44,634 | \$57,282 | \$12,648 | 28.34% |
| | Subtotal | \$2,327,453 | \$2,341,180 | \$2,202,528 | \$2,606,266 | \$2,606,266 | \$2,899,161 | \$292,895 | 11.24% |
| 2302 | Class Super & Admin Monthly Salary | \$358,306 | \$375,640 | \$430,364 | \$553,413 | \$483,211 | \$619,273 | \$136,062 | 28.16% |
| 2350 | Cash-in-Lieu of Benefits | \$7,264 | \$7,431 | \$7,376 | \$7,378 | \$7,378 | \$7,811 | \$433 | 5.87% |
| | Subtotal | \$365,570 | \$383,071 | \$437,740 | \$560,791 | \$490,589 | \$627,084 | \$136,495 | 27.82% |
| 2402 | Clerical Tech & Ofc Staff Salary | \$141,634 | \$146,937 | \$144,125 | \$149,317 | \$149,317 | \$155,114 | \$5,797 | 3.88% |
| 2403 | Clerical Tech & Ofc Staff Sub | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2412 | Clerical Tech & Ofc Staff Overtime | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 | \$0 | 0.00% |
| 2416 | Clerical Hrly Daily Subs Other | \$0 | \$406 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2450 | Cash-in-Lieu of Benefits | \$1,833 | \$1,220 | \$1,858 | \$0 | \$0 | \$1,953 | \$1,953 | 0.00% |
| | Subtotal | \$143,467 | \$148,563 | \$145,983 | \$153,317 | \$153,317 | \$161,067 | \$7,750 | 5.05% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 01/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | Variance % |
|-------------|---|---|---|---|--|---|--|--|---------------|
| | Total Salaries | \$2,836,490 | \$2,872,814 | \$2,786,251 | \$3,320,374 | \$3,250,172 | \$3,687,312 | \$437,140 | 13.45% |
| | EMPLOYEE BENEFITS | | | | | | | | |
| 3101 | STRS, Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3102 | STRS, Classified | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3202 | Public Empl. Ret. Sys. (PERS) Classif | \$406,388 | \$478,835 | \$519,245 | \$641,567 | \$627,035 | \$752,491 | \$125,456 | 20.01% |
| 3301 | Medicare/Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3302 | Medicare/Alt. Classif Position | \$39,708 | \$40,291 | \$38,153 | \$47,932 | \$46,914 | \$51,471 | \$4,557 | 9.71% |
| 3312 | OASDI/Alt. Classif Position | \$168,260 | \$172,278 | \$166,694 | \$204,950 | \$200,597 | \$219,807 | \$19,210 | 9.58% |
| 3402 | Health & Welfare Ben. Classif | \$377,776 | \$375,831 | \$365,015 | \$426,461 | \$417,678 | \$472,751 | \$55,073 | 13.19% |
| 3501 | State Unemployment Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3502 | State Unemployment Ins. Classif | \$1,660 | \$1,680 | \$837 | \$1,917 | \$1,876 | \$43,662 | \$41,786 | 2227.40% |
| 3601 | Workers' Compensation Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3602 | Workers' Compensation Ins. Classif. | \$58,652 | \$59,375 | \$57,432 | \$67,945 | \$66,506 | \$72,772 | \$6,266 | 9.42% |
| 3701 | Retiree Benefits, Certificated Position | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3702 | Retiree Benefits, Classif Position | \$59,737 | \$56,823 | \$36,016 | \$29,145 | \$28,513 | \$29,564 | \$1,051 | 3.69% |
| | Subtotal | \$1,112,181 | \$1,185,112 | \$1,183,392 | \$1,419,917 | \$1,389,119 | \$1,642,518 | \$253,399 | 18.24% |
| | BOOKS AND SUPPLIES | | | | | | | | |
| 4350 | Other Supplies | \$325,658 | \$383,906 | \$336,036 | \$330,000 | \$390,000 | \$390,000 | \$0 | 0.00% |
| 4380 | Unallocated Exp./Placeholder | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 4400 | Equipment \$500 to \$5,000 | \$11,166 | \$28,471 | \$79,300 | \$267,576 | \$271,576 | \$125,000 | (\$146,576) | (53.97%) |
| 4600 | Fuel - Gasoline | \$32,959 | \$34,597 | \$26,683 | \$25,000 | \$31,000 | \$30,000 | (\$1,000) | (3.23%) |
| 4610 | Fuel - Natural Gas | \$1,452 | \$1,236 | \$312 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 4620 | Fuel - Diesel | \$2,603 | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | (\$1,000) | (100.00%) |
| | Subtotal | \$373,838 | \$448,209 | \$442,331 | \$624,576 | \$694,576 | \$546,000 | (\$148,576) | (21.39%) |
| | SERV., OTHER OPER. SUPP. | | | | | | | | |
| 5200 | Travel and Conferences | \$10,211 | \$6,337 | \$6,199 | \$13,000 | \$13,000 | \$13,000 | \$0 | 0.00% |
| 5300 | Dues and Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 01/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | Variance % |
|-------------|--|---|---|---|--|---|--|--|-----------------|
| 5600 | Rentals, Leases, and Repairs | \$883,208 | \$1,256,051 | \$1,342,684 | \$1,148,000 | \$1,307,800 | \$960,117 | (\$347,683) | (26.59%) |
| 5610 | Rentals and Leases | \$14,223 | \$13,197 | \$28,449 | \$35,000 | \$35,000 | \$35,000 | \$0 | 0.00% |
| 5753 | Copier Lease - Inter Funds | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | 0.00% |
| 5759 | Work Order Charges | \$23,525 | \$33,668 | \$29,992 | \$40,500 | \$40,500 | \$65,500 | \$25,000 | 61.73% |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$129,990 | \$137,663 | \$225,348 | \$302,825 | \$304,025 | \$185,290 | (\$118,735) | (39.05%) |
| 5829 | Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5831 | Audit Expense | \$7,100 | \$8,800 | \$7,300 | \$8,000 | \$8,000 | \$8,000 | \$0 | 0.00% |
| 5910 | Postage/Mailing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5920 | Cell Phone | \$4,170 | \$6,643 | \$6,056 | \$8,000 | \$8,000 | \$8,000 | \$0 | 0.00% |
| | Subtotal | \$1,075,427 | \$1,465,360 | \$1,649,028 | \$1,558,325 | \$1,719,325 | \$1,277,907 | (\$441,418) | (25.67%) |
| | CAPITAL OUTLAY | | | | | | | | |
| 6100 | Sites & Improvement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 6400 | Equipment | \$109,712 | \$114,606 | \$66,310 | \$104,424 | \$174,424 | \$95,000 | (\$79,424) | (45.54%) |
| | Subtotal | \$109,712 | \$114,606 | \$66,310 | \$104,424 | \$174,424 | \$95,000 | (\$79,424) | (45.54%) |
| | DIRECT SUPPORT / INDIRECT COSTS | | | | | | | | |
| 7340 | Indirect Costs | \$321,717 | \$354,014 | \$321,839 | \$334,515 | \$334,515 | \$392,882 | \$58,367 | 17.45% |
| 7350 | Direct Support Chg - Interfund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$321,717 | \$354,014 | \$321,839 | \$334,515 | \$334,515 | \$392,882 | \$58,367 | 17.45% |
| | TOTAL EXPENDITURES | \$5,829,365 | \$6,440,115 | \$6,449,151 | \$7,362,131 | \$7,562,131 | \$7,641,619 | \$79,488 | 1.05% |
| | EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$259,252 | (\$149,422) | (\$57,263) | (\$170,131) | (\$370,131) | (\$274,619) | \$95,512 | (25.80%) |
| | BEGINNING FUND BALANCE | \$1,251,683 | \$1,510,935 | \$1,361,513 | \$1,304,250 | \$1,304,250 | \$934,119 | (\$370,131) | (28.38%) |
| | ENDING FUND BALANCE | \$1,510,935 | \$1,361,513 | \$1,304,250 | \$1,134,119 | \$934,119 | \$659,500 | (\$274,619) | (29.40%) |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 01/31/2021 | Estimated Actuals 2020-21 As of 6/17/2021 | Adopted Budget 2021-22 As of 6/23/2021 | Adopted Budget 2021-22 vs. Estimated Actuals 2020-21 | % Variance |
|-------------|---------------------------------------|---|---|---|--|---|--|--|-----------------|
| | Adjusted Ending Fund balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Economic Uncertainties 3.0% | \$174,881 | \$193,203 | \$193,475 | \$220,864 | \$226,864 | \$229,249 | \$2,385 | 1.05% |
| | RESTRICTED ENDING FUND BALANCE | \$1,336,054 | \$1,168,310 | \$1,110,775 | \$913,255 | \$707,255 | \$430,251 | (\$277,004) | (39.17%) |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

| Object Code | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | Variance |
|------------------------------|--|---|---|---|--|---|--|--|---------------|
| REVENUE | | | | | | | | | |
| 8621 | Parcel Taxes | \$30,160,413 | \$30,908,742 | \$32,142,123 | \$32,919,700 | \$32,919,700 | \$33,410,002 | \$490,302 | 1.49% |
| 8623 | Parcel Tax Prior Year | \$0 | \$296,316 | \$33,312 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8660 | Interest | \$116,616 | \$176,871 | \$278,479 | \$65,000 | \$65,000 | \$65,000 | \$0 | 0.00% |
| 8699 | All Other Local Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Total Revenue | \$30,277,029 | \$31,381,929 | \$32,453,914 | \$32,984,700 | \$32,984,700 | \$33,475,002 | \$490,302 | 1.49% |
| EXPENDITURES | | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | | |
| 1102 | Teachers' Monthly Salaries | \$3,093,264 | \$3,649,634 | \$4,395,867 | \$4,691,988 | \$4,709,785 | \$5,874,568 | \$1,164,783 | 24.73% |
| 1103 | Substitute Teacher Illness | \$7,525 | \$7,816 | \$4,368 | \$12,767 | \$12,767 | \$0 | (\$12,767) | (100.00%) |
| 1116 | Teacher Hourly/Daily/Subs Other | \$92,161 | \$59,273 | \$44,454 | \$139,813 | \$156,149 | \$130,110 | (\$26,039) | (16.68%) |
| 1117 | Teacher Stipend | \$49,390 | \$55,503 | \$44,660 | \$69,151 | \$69,151 | \$70,000 | \$849 | 1.23% |
| 1202 | Certificated Pupil Support Monthly Salary | \$1,197,544 | \$1,306,111 | \$1,521,161 | \$1,405,243 | \$1,405,243 | \$1,389,486 | (\$15,757) | (1.12%) |
| 1203 | Certificated Pupil Support-Substitutes | \$0 | \$0 | \$364 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 1216 | Hourly / Daily / Substitutes | \$979 | \$210 | \$270 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 1302 | Certificated Supervisor & Admin Monthly Salary | \$472,610 | \$432,955 | \$685,358 | \$593,927 | \$593,927 | \$603,306 | \$9,379 | 1.58% |
| 1350 | Cash-in-Lieu of Benefits | \$4,927 | \$12,165 | \$14,138 | \$0 | \$0 | \$7,811 | \$7,811 | 0.00% |
| 1902 | Other Certificated Salaries | \$261,798 | \$362,065 | \$214,746 | \$719,789 | \$719,789 | \$428,416 | (\$291,373) | (40.48%) |
| 1916 | Other Hourly Certificated Salaries | \$2,151 | \$11,283 | \$0 | \$19,900 | \$19,900 | \$0 | (\$19,900) | (100.00%) |
| 1917 | Certificated Stipend | \$30,981 | \$28,350 | \$19,813 | \$0 | \$0 | \$42,000 | \$42,000 | 0.00% |
| | Subtotal Certificated Salaries | \$5,213,330 | \$5,925,366 | \$6,945,199 | \$7,652,578 | \$7,686,711 | \$8,545,697 | \$859,986 | 11.17% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 2102 | Instructional Aides Monthly Salary | \$14,789 | \$14,722 | \$45,346 | \$32,364 | \$32,364 | \$29,487 | (\$2,877) | (8.89%) |
| 2116 | Instructional Aides Hourly/Daily/Sub Other | \$29,437 | \$40,477 | \$20,187 | \$760 | \$760 | \$6,000 | \$5,240 | 689.47% |
| 2117 | Classified Stipends | \$0 | \$0 | \$40,964 | \$100,022 | \$100,022 | \$45,000 | (\$55,022) | (55.01%) |
| 2146 | Tutors - Hourly | \$54,322 | \$65,279 | \$57,913 | \$90,086 | \$90,086 | \$34,816 | (\$55,270) | (61.35%) |
| 2150 | Cash-in-Lieu of Benefits | \$6,784 | \$5,861 | \$3,612 | \$5,607 | \$5,607 | \$32,290 | \$26,683 | 475.89% |
| 2165 | Student Worker | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,071 | \$15,071 | 0.00% |
| 2182 | Instructional Specialist Monthly Salary | \$89,558 | \$82,557 | \$64,276 | \$103,229 | \$103,229 | \$96,040 | (\$7,189) | (6.96%) |
| 2186 | Instructional Specialist Hourly | \$31,334 | \$11,952 | \$13,066 | \$13,733 | \$13,733 | \$15,175 | \$1,442 | 10.50% |
| 2202 | Classified Support Monthly Salary | \$1,047,754 | \$1,070,724 | \$1,125,723 | \$1,180,476 | \$1,180,476 | \$1,266,313 | \$85,837 | 7.27% |
| 2203 | Classified Support Subs | \$7,976 | \$15,075 | \$7,539 | \$16,207 | \$16,207 | \$0 | (\$16,207) | 0.00% |
| 2212 | Classified Support Overtime | \$268 | \$644 | \$0 | \$3,160 | \$3,160 | \$0 | (\$3,160) | 0.00% |
| 2216 | Classified Support Hourly/Daily Subs | \$18,032 | \$12,132 | \$22,828 | \$22,759 | \$22,759 | \$10,000 | (\$12,759) | (56.06%) |
| 2250 | Cash-in-Lieu of Benefits | \$33,613 | \$35,020 | \$38,855 | \$41,816 | \$41,816 | \$54,685 | \$12,869 | 30.78% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

| Object Code | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|-------------|---|---|---|---|--|---|--|--|---------------|
| 2302 | Classified Supervisor & Admin Monthly Salary | \$294,270 | \$307,550 | \$198,078 | \$222,387 | \$222,387 | \$234,777 | \$12,390 | 5.57% |
| 2402 | Clerical Tech & Office Staff Salary | \$137,910 | \$158,093 | \$182,812 | \$185,226 | \$185,226 | \$195,620 | \$10,394 | 5.61% |
| 2412 | Clerical Tech & Office Staff Overtime | \$247 | \$430 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2416 | Clerical Hourly/Daily Subs Other | \$10,086 | \$998 | \$0 | \$3,615 | \$3,615 | \$0 | (\$3,615) | (100.00%) |
| 2450 | Cash-in-Lieu of Benefits | \$2,736 | \$16,173 | \$14,753 | \$13,644 | \$13,644 | \$15,622 | \$1,978 | 14.50% |
| 2902 | Other Classified Monthly Salary | \$369,008 | \$386,607 | \$234,804 | \$260,402 | \$260,402 | \$272,908 | \$12,506 | 4.80% |
| 2912 | Other Classified Overtime | \$0 | \$61 | \$214 | \$904 | \$904 | \$0 | (\$904) | 0.00% |
| 2916 | Other Class Hourly/Daily Subs Other | \$25,537 | \$6,683 | \$12,769 | \$7,232 | \$7,232 | \$0 | (\$7,232) | (100.00%) |
| 2950 | Cash-in-Lieu of Benefits | \$17,162 | \$17,446 | \$16,188 | \$0 | \$0 | \$6,100 | \$6,100 | 0.00% |
| | Subtotal Classified Salaries | \$2,190,823 | \$2,248,564 | \$2,099,927 | \$2,303,629 | \$2,303,629 | \$2,329,904 | \$26,275 | 1.14% |
| | EMPLOYEE BENEFITS | | | | | | | | |
| 3101 | CA State Teachers Retirement System (STRS)-Certificated | \$685,297 | \$905,151 | \$1,142,389 | \$1,209,255 | \$1,207,742 | \$1,412,315 | \$204,573 | 16.94% |
| 3102 | CA State Teachers Retirement System (STRS)-Classified | \$272 | (\$35) | \$159 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3201 | Public Employees Retirement System (PERS)-Certificated | \$44,486 | \$35,455 | \$58,754 | \$41,968 | \$48,933 | \$70,464 | \$21,531 | 44.00% |
| 3202 | Public Employees Retirement System (PERS)-Classified | \$293,047 | \$352,314 | \$352,955 | \$429,137 | \$429,137 | \$482,937 | \$33,800 | 7.88% |
| 3301 | Medicare - Certificated | \$70,222 | \$80,276 | \$93,550 | \$110,972 | \$111,467 | \$126,329 | \$14,862 | 13.33% |
| 3302 | Medicare - Classified | \$30,243 | \$31,078 | \$26,809 | \$35,047 | \$35,047 | \$31,224 | (\$3,823) | (10.91%) |
| 3311 | FICA-Certificated | \$15,965 | \$11,572 | \$17,634 | \$12,133 | \$14,226 | \$19,116 | \$4,890 | 34.37% |
| 3312 | FICA-Classified | \$129,130 | \$132,890 | \$124,626 | \$142,802 | \$142,802 | \$133,510 | (\$9,292) | (6.51%) |
| 3401 | Health & Welfare - Certificated | \$428,070 | \$428,172 | \$511,173 | \$671,847 | \$669,837 | \$831,312 | \$161,475 | 24.11% |
| 3402 | Health & Welfare - Classified | \$311,410 | \$296,964 | \$270,043 | \$294,445 | \$294,445 | \$312,311 | \$17,866 | 6.07% |
| 3501 | State Unemployment Insurance-Certificated | \$3,022 | \$3,280 | \$1,413 | \$4,444 | \$4,538 | \$107,104 | \$102,566 | 2260.16% |
| 3502 | State Unemployment Insurance-Classified | \$1,271 | \$1,304 | \$511 | \$1,338 | \$1,338 | \$26,515 | \$25,177 | 1881.69% |
| 3601 | Workers' Compensation Insurance-Certificated | \$106,830 | \$121,244 | \$142,393 | \$156,881 | \$157,613 | \$178,637 | \$21,024 | 13.34% |
| 3602 | Workers' Compensation Insurance-Classified | \$44,930 | \$46,095 | \$43,118 | \$47,064 | \$47,064 | \$44,124 | (\$2,940) | (6.25%) |
| 3701 | Retiree Benefits - Certificated | \$104,010 | \$119,170 | \$76,210 | \$69,625 | \$69,959 | \$77,920 | \$7,961 | 11.38% |
| 3702 | Retiree Benefits - Classified | \$44,046 | \$43,630 | \$24,364 | \$20,345 | \$20,345 | \$18,202 | (\$2,143) | (10.53%) |
| | Subtotal Employee Benefits | \$2,312,251 | \$2,608,561 | \$2,886,101 | \$3,247,303 | \$3,254,493 | \$3,852,020 | \$597,527 | 18.36% |
| | BOOKS & SUPPLIES | | | | | | | | |
| 4200 | Books & Other Reference Materials | \$73,156 | \$89,383 | \$71,076 | \$157,447 | \$161,697 | \$138,368 | (\$23,329) | (14.43%) |
| 4300 | Materials and Supplies | \$307,280 | \$465,826 | \$327,077 | \$402,170 | \$416,739 | \$257,629 | (\$159,110) | (38.18%) |
| 4350 | Other Supplies | \$6,192 | \$7,611 | \$8,939 | \$18,000 | \$17,050 | \$24,000 | \$6,950 | 40.76% |
| 4380 | Unallocated | \$0 | \$0 | \$0 | \$1,064,808 | \$1,064,808 | \$1,009,303 | (\$55,505) | 0.00% |
| 4390 | Carryover Funds | \$0 | \$0 | \$0 | \$579,344 | \$525,993 | \$0 | (\$525,993) | 0.00% |
| 4400 | Equipment \$500 to \$5,000 | \$53,713 | \$112,662 | \$224,148 | \$432,935 | \$405,344 | \$364,082 | (\$41,262) | (10.18%) |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

| Object Code | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|-------------|--|---|---|---|--|---|--|--|---------------|
| | Subtotal Books & Supplies | \$440,341 | \$675,482 | \$631,240 | \$2,654,704 | \$2,591,631 | \$1,793,382 | (\$798,249) | (30.80%) |
| | SVC., OTHER OPERATING SUPPLIES | | | | | | | | |
| 5200 | Travel and Conferences | \$35,591 | \$44,415 | \$39,461 | \$65,500 | \$61,250 | \$49,400 | (\$11,850) | (19.35%) |
| 5300 | Dues and Memberships | \$794 | \$780 | \$1,592 | \$1,400 | \$1,400 | \$900 | (\$500) | (35.71%) |
| 5600 | Rentals, Leases, and Repairs | \$11,637 | \$27,239 | \$30,833 | \$40,000 | \$66,000 | \$40,000 | (\$26,000) | (39.39%) |
| 5751 | Field Trips - Interfund | \$9,072 | \$4,491 | \$689 | \$7,317 | \$5,317 | \$0 | (\$5,317) | 0.00% |
| 5752 | Central Printing - Xerox | \$1,000 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5800 | Professional/Consulting Services | \$978,842 | \$1,065,067 | \$1,127,187 | \$1,780,423 | \$1,763,423 | \$1,537,326 | (\$246,097) | (13.80%) |
| 5820 | Outside Printing | \$6,999 | \$7,088 | \$6,649 | \$9,000 | \$8,500 | \$9,000 | \$500 | 0.00% |
| 5831 | Audit Expense | \$7,100 | \$8,800 | \$5,300 | \$11,000 | \$17,000 | \$11,500 | (\$5,500) | (32.35%) |
| 5910 | Postage/Mailings | \$8,197 | \$8,755 | \$8,762 | \$9,000 | \$9,500 | \$9,000 | (\$500) | 0.00% |
| 5920 | Cell Phone | \$5,849 | \$5,756 | \$5,913 | \$6,500 | \$6,500 | \$1,500 | (\$5,000) | (76.92%) |
| 5950 | Postage - Interfund | \$690 | \$790 | \$787 | \$2,025 | \$2,025 | \$25 | (\$2,000) | 0.00% |
| | Subtotal Other Operating Supplies | \$1,065,771 | \$1,174,179 | \$1,227,173 | \$1,932,165 | \$1,960,915 | \$1,658,651 | (\$302,264) | (15.41%) |
| | CAPITAL OUTLAY | | | | | | | | |
| 6200 | Buildings & Improvement of Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 6400 | Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | DIRECT SUPPORT/INDIRECT COST | | | | | | | | |
| 7340 | Indirect costs | \$1,446,189 | \$1,548,255 | \$1,471,857 | \$1,527,095 | \$1,527,095 | \$1,742,425 | \$215,330 | 0.00% |
| 7390 | Indirect Costs - Interfund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Dir Support /Ind. Costs | \$1,446,189 | \$1,548,255 | \$1,471,857 | \$1,527,095 | \$1,527,095 | \$1,742,425 | \$215,330 | 0.00% |
| | TOTAL EXPENDITURES | \$12,668,705 | \$14,180,408 | \$15,261,498 | \$19,317,474 | \$19,324,474 | \$19,922,079 | \$597,605 | 3.09% |
| | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$17,608,324 | \$17,201,521 | \$17,192,416 | \$13,667,226 | \$13,660,226 | \$13,552,923 | (\$107,303) | (0.79%) |
| | OTHER FINANCING SOURCES AND USES | | | | | | | | |
| | Interfund Transfers Out | | | | | | | | |
| 8980 | Contribution from Unrestricted | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8981 | BSEP Contribution | (\$13,538,036) | (\$13,977,541) | (\$14,229,779) | (\$14,669,800) | (\$14,669,800) | (\$15,522,828) | (\$853,028) | 5.81% |
| 8982 | BSEP Direct Support | (\$373,335) | (\$388,695) | (\$567,882) | (\$580,000) | (\$580,000) | (\$576,800) | \$3,200 | (0.55%) |
| 8983 | BSEP Substitute Compensation | (\$242,498) | (\$254,345) | (\$255,077) | (\$260,500) | (\$260,500) | (\$275,800) | (\$15,300) | 5.87% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

| Object Code | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|-------------|--|---|---|---|--|---|--|--|---------------|
| | Total Interfund Transfers Out | (\$14,153,869) | (\$14,620,580) | (\$15,052,738) | (\$15,510,300) | (\$15,510,300) | (\$16,375,428) | (\$865,128) | 5.58% |
| | TOTAL OTHER FINANCING SOURCES AND USES | (\$14,153,869) | (\$14,620,580) | (\$15,052,738) | (\$15,510,300) | (\$15,510,300) | (\$16,375,428) | (\$865,128) | 5.58% |
| | NET INCREASE(DECREASE) IN FUND BALANCE | \$3,454,455 | \$2,580,941 | \$2,139,678 | (\$1,843,074) | (\$1,850,074) | (\$2,822,505) | (\$972,431) | 52.56% |
| | BEGINNING FUND BALANCE | \$3,225,332 | \$6,679,788 | \$9,260,729 | \$11,400,407 | \$11,400,407 | \$9,550,330 | (\$1,850,077) | (16.23%) |
| | ENDING FUND BALANCE | \$6,679,787 | \$9,260,729 | \$11,400,407 | \$9,557,333 | \$9,550,330 | \$6,727,825 | (\$2,822,505) | (29.55%) |
| | Restricted to BSEP | \$5,875,110 | \$8,396,699 | \$10,490,980 | \$8,512,500 | \$8,505,287 | \$5,638,900 | (\$2,866,387) | (33.70%) |
| | Economic Uncertainties 3.0% | \$804,677 | \$864,030 | \$909,427 | \$1,044,833 | \$1,045,043 | \$1,088,925 | \$43,882 | 4.20% |
| | UNALLOCATED ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | First Interim Budget 2020-21 As of 10/31/20 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|------------------------------|---|--------------------------------------|---|--|---|--------------------------------------|--|-----------------|
| REVENUE | | | | | | | | |
| 8621 | Parcel Taxes | \$9,956,135 | \$9,956,135 | \$9,956,135 | \$9,956,135 | \$10,181,900 | \$225,765 | 2.27% |
| 8623 | Parcel Tax Prior Year | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 | 0.00% |
| 8660 | Interest | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Total Revenue | \$9,956,135 | \$9,956,135 | \$9,956,135 | \$9,956,135 | \$10,201,900 | \$245,765 | 2.47% |
| EXPENDITURES | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | |
| 1102 | Teachers' Monthly Salaries | \$28,255 | \$42,380 | \$42,380 | \$42,380 | \$3,392,596 | \$3,350,216 | 7905.18% |
| 1104 | Hourly Adult Ed Teaching | \$0 | \$0 | \$0 | \$0 | \$61,615 | \$61,615 | 0.00% |
| 1106 | Hourly Extra Duty/Curriculum Development/ Adult | \$0 | \$0 | \$0 | \$0 | \$5,989 | \$5,989 | 0.00% |
| 1108 | Non-Duty Days | \$0 | \$0 | \$0 | \$0 | \$4,204 | \$4,204 | 0.00% |
| 1116 | Teacher Hourly/Daily/Subs Other | \$0 | \$0 | \$0 | \$0 | \$39,079 | \$39,079 | 0.00% |
| 1117 | Teacher Stipend | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$42,629 | \$17,629 | 70.52% |
| 1151 | Substitutes Cash-in-Lieu | \$0 | \$0 | \$0 | \$0 | \$190 | \$190 | 0.00% |
| 1202 | Cert Pupil Support Monthly Salary | \$0 | \$0 | \$0 | \$0 | \$299,555 | \$299,555 | 0.00% |
| 1216 | Hourly / Daily / Subs | \$0 | \$0 | \$0 | \$0 | \$3,411 | \$3,411 | 0.00% |
| 1302 | Certificated Supervisor & Admin Monthly Salary | \$0 | \$0 | \$0 | \$0 | \$421,793 | \$421,793 | 0.00% |
| 1306 | Supervisor & Admin Extra Duty | \$0 | \$0 | \$0 | \$0 | \$649 | \$649 | 0.00% |
| 1316 | Supervisor & Admin Subs | \$0 | \$0 | \$0 | \$0 | \$8,084 | \$8,084 | 0.00% |
| 1317 | Supervisor & Admin Stipend | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 1902 | Other Certificated Salaries | \$4,871,400 | \$4,871,400 | \$4,871,400 | \$4,871,400 | \$160,107 | (\$4,711,293) | (96.71%) |
| 1916 | Other Hourly Certificated Salaries | \$0 | \$0 | \$0 | \$0 | \$388 | \$388 | 0.00% |
| 1917 | Certificated Stipend | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Certificated Salaries | \$4,924,655 | \$4,938,780 | \$4,938,780 | \$4,938,780 | \$4,440,289 | (\$498,491) | (10.09%) |
| CLASSIFIED SALARIES | | | | | | | | |
| 2102 | Instructional Aides Monthly Salary | \$0 | \$0 | \$0 | \$0 | \$425,852 | \$425,852 | 0.00% |
| 2103 | Instructional Aides Substitute | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2112 | Instructional Aides Overtime | \$0 | \$0 | \$0 | \$0 | \$15 | \$15 | 0.00% |
| 2116 | Instructional Aides Hourly/Daily/Sub Other | \$0 | \$0 | \$0 | \$0 | \$24,685 | \$24,685 | 0.00% |
| 2117 | Classified Stipends | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2146 | Tutors - Hourly | \$0 | \$0 | \$0 | \$0 | \$1,626 | \$1,626 | 0.00% |
| 2165 | Student Workers | \$0 | \$0 | \$0 | \$0 | \$137 | \$137 | 0.00% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | First Interim Budget 2020-21 As of 10/31/20 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|-------------|---|--------------------------------------|---|--|---|--------------------------------------|--|----------------|
| 2176 | Adult School Instructor | \$0 | \$0 | \$0 | \$0 | \$255 | \$255 | 0.00% |
| 2182 | Instructional Specialist Monthly Salary | \$0 | \$0 | \$0 | \$0 | \$54,420 | \$54,420 | 0.00% |
| 2186 | Instructional Specialist Hourly | \$0 | \$0 | \$0 | \$0 | \$229 | \$229 | 0.00% |
| 2202 | Classified Support Monthly Salary | \$0 | \$0 | \$0 | \$0 | \$701,985 | \$701,985 | 0.00% |
| 2203 | Classified Support Subs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2212 | Classified Support Overtime | \$0 | \$0 | \$0 | \$0 | \$15,799 | \$15,799 | 0.00% |
| 2216 | Classified Support Hourly/Daily Subs | \$0 | \$0 | \$0 | \$0 | \$31,947 | \$31,947 | 0.00% |
| 2302 | Classified Supervisor & Admin Monthly Salary | \$7,060 | \$89,278 | \$89,278 | \$89,278 | \$347,331 | \$258,053 | 289.04% |
| 2316 | Classified Supervisor & Admin - Hourly/Daily | \$0 | \$0 | \$0 | \$0 | \$78 | \$78 | 0.00% |
| 2402 | Clerical Tech & Office Staff Salary | \$10,882 | \$10,882 | \$10,882 | \$10,882 | \$390,443 | \$379,561 | 3487.97% |
| 2403 | Clerical Tech & Office Sub | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2412 | Clerical Tech & Office Sub | \$0 | \$0 | \$0 | \$0 | \$8,063 | \$8,063 | 0.00% |
| 2416 | Clerical Hourly Daily Subs Other | \$0 | \$0 | \$0 | \$0 | \$11,037 | \$11,037 | 0.00% |
| 2450 | Cash-in-Lieu of Benefits | \$1,302 | \$1,302 | \$1,302 | \$1,302 | \$0 | (\$1,302) | (100.00%) |
| 2902 | Other Classified Monthly Salary | \$2,210,277 | \$2,128,059 | \$2,128,059 | \$2,128,059 | \$97,990 | (\$2,030,069) | (95.40%) |
| 2912 | Other Classified Overtime | \$0 | \$0 | \$0 | \$0 | \$125 | \$125 | 0.00% |
| 2916 | Other Classified Hourly/Daily Subs Other | \$0 | \$0 | \$0 | \$0 | \$290 | \$290 | 0.00% |
| 2950 | Cash-in-Lieu of Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Classified Salaries | \$2,229,521 | \$2,229,521 | \$2,229,521 | \$2,229,521 | \$2,112,307 | (\$117,214) | (5.26%) |
| | EMPLOYEE BENEFITS | | | | | | | |
| 3101 | CA State Teachers Retirement System (STRS)-Certificated | \$807,180 | \$809,461 | \$809,461 | \$809,461 | \$735,017 | (\$74,444) | (9.20%) |
| 3102 | CA State Teachers Retirement System (STRS)-Classified | \$391 | \$391 | \$391 | \$391 | \$390 | (\$1) | (0.26%) |
| 3201 | Public Employees Retirement System (PERS)-Certificated | \$11,362 | \$11,362 | \$11,362 | \$11,362 | \$8,953 | (\$2,409) | (21.20%) |
| 3202 | Public Employees Retirement System (PERS)-Classified | \$400,402 | \$400,402 | \$400,402 | \$400,402 | \$461,318 | \$60,916 | 15.21% |
| 3301 | Medicare - Certificated | \$73,104 | \$73,309 | \$73,309 | \$73,309 | \$63,330 | (\$9,979) | (13.61%) |
| 3302 | Medicare - Classified | \$30,489 | \$30,489 | \$30,489 | \$30,489 | \$30,460 | (\$29) | (0.10%) |
| 3311 | FICA-Certificated | \$4,099 | \$4,099 | \$4,099 | \$4,099 | \$2,417 | (\$1,682) | (41.03%) |
| 3312 | FICA-Classified | \$129,707 | \$129,707 | \$129,707 | \$129,707 | \$129,898 | \$191 | 0.15% |
| 3401 | Health & Welfare - Certificated | \$24,630 | \$24,648 | \$24,648 | \$24,648 | \$17,411 | (\$7,237) | (29.36%) |
| 3402 | Health & Welfare - Classified | \$12,782 | \$12,782 | \$12,782 | \$12,782 | \$13,739 | \$957 | 7.49% |
| 3501 | State Unemployment Insurance-Certificated | \$3,046 | \$3,054 | \$3,054 | \$3,054 | \$52,788 | \$49,734 | 1628.49% |
| 3502 | State Unemployment Insurance-Classified | \$1,231 | \$1,231 | \$1,231 | \$1,231 | \$25,621 | \$24,390 | 1981.32% |
| 3601 | Workers' Compensation Insurance-Certificated | \$103,829 | \$104,119 | \$104,119 | \$104,119 | \$89,649 | (\$14,470) | (13.90%) |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | First Interim Budget 2020-21 As of 10/31/20 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|-------------|--|--------------------------------------|---|--|---|--------------------------------------|--|-----------------|
| 3602 | Workers' Compensation Insurance-Classified | \$43,028 | \$43,028 | \$43,028 | \$43,028 | \$43,137 | \$109 | 0.25% |
| 3701 | Retiree Benefits - Certificated | \$43,542 | \$43,669 | \$43,669 | \$43,669 | \$38,119 | (\$5,550) | (12.71%) |
| 3702 | Retiree Benefits - Classified | \$18,655 | \$18,655 | \$18,655 | \$18,655 | \$17,995 | (\$660) | (3.54%) |
| | Subtotal Employee Benefits | \$1,707,477 | \$1,710,406 | \$1,710,406 | \$1,710,406 | \$1,730,242 | \$19,836 | 1.16% |
| | BOOKS & SUPPLIES | | | | | | | |
| 4350 | Other Supplies | \$0 | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | 0.00% |
| 4380 | Unallocated | \$25,246 | \$25,246 | \$25,246 | \$25,246 | \$11,388 | (\$13,858) | (54.89%) |
| 4390 | Carryover Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 4400 | Equipment \$500 to \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Books & Supplies | \$25,246 | \$25,246 | \$25,246 | \$25,246 | \$12,388 | (\$12,858) | (50.93%) |
| | SVC, OTHER OPERATING SUPPLIES | | | | | | | |
| 5200 | Travel and Conferences | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5300 | Dues and Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5800 | Professional/Consulting Services | \$295,001 | \$277,947 | \$277,947 | \$277,947 | \$233,007 | (\$44,940) | (16.17%) |
| 5831 | Audit Expense | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$0 | 0.00% |
| | Subtotal Other Operating Supplies | \$303,001 | \$285,947 | \$285,947 | \$285,947 | \$241,007 | (\$44,940) | (15.72%) |
| | CAPITAL OUTLAY | | | | | | | |
| 6200 | Buildings & Improvement of Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 6400 | Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | DIRECT SUPPORT/INDIRECT COST | | | | | | | |
| 7310 | Direct Support Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 7340 | Indirect costs | \$423,498 | \$423,498 | \$423,498 | \$423,498 | \$448,092 | \$24,594 | 5.81% |
| | Subtotal Dir Support /Ind. Costs | \$423,498 | \$423,498 | \$423,498 | \$423,498 | \$448,092 | \$24,594 | 5.81% |
| | TOTAL EXPENDITURES | \$9,613,398 | \$9,613,398 | \$9,613,398 | \$9,613,398 | \$8,984,325 | (\$629,073) | (6.54%) |
| | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$342,737 | \$342,737 | \$342,737 | \$342,737 | \$1,217,575 | \$874,838 | 255.25% |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | First Interim Budget 2020-21 As of 10/31/20 | Second Interim Budget 2020-21 As of 01/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
|----------------|---------------------------------|--|---|--|---|--|---|---------------|
| | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$342,737 | \$342,737 | 0.00% |
| | ENDING FUND BALANCE | \$342,737 | \$342,737 | \$342,737 | \$342,737 | \$1,560,312 | \$1,217,575 | 355.25% |
| | Restricted to BERRA | \$54,335 | \$54,335 | \$54,335 | \$54,335 | \$1,290,782 | \$1,236,447 | 2275.60% |
| | Economic Uncertainties 3.0% | \$288,402 | \$288,402 | \$288,402 | \$288,402 | \$269,530 | (\$18,872) | (6.54%) |
| | UNALLOCATED ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Second Interim Budget 2020-2021 As of 01/31/21 | Estimated Actuals 2020-2021 As of 6/17/21 | Adopted Budget 2021-2022 As of 06/23/21 | Adopted Budget vs. Estimated Actuals 2021-2022 | % Variance |
|-------------|-----------------------------------|--|--|--|---|---|---|---|--------------|
| | REVENUE | | | | | | | | |
| 8290 | All other Federal Revenue | \$819,931 | \$859,242 | \$711,105 | \$582,208 | \$598,272 | \$598,272 | \$0 | 0.00% |
| 8590 | All other State Revenue | \$3,134,437 | \$3,399,542 | \$3,574,039 | \$3,295,968 | \$3,429,198 | \$3,475,792 | \$46,594 | 1.36% |
| 8660 | Interest | \$1,324 | \$878 | \$2,110 | \$3,000 | \$3,000 | \$3,000 | \$0 | 0.00% |
| 8671 | Adult Education Fees | \$206,009 | \$188,894 | \$176,525 | \$119,000 | \$119,000 | \$109,000 | (\$10,000) | -8.40% |
| 8699 | All other Local Revenue | \$2,190 | \$55,103 | \$602 | \$300 | \$300 | \$300 | \$0 | 0.00% |
| | TOTAL REVENUE | \$4,163,891 | \$4,503,659 | \$4,464,381 | \$4,000,476 | \$4,149,770 | \$4,186,364 | \$36,594 | 0.88% |
| | CERTIFICATED SALARIES | | | | | | | | |
| 1104 | Hourly Adult Ed Teaching | \$1,379,980 | \$1,345,458 | \$1,296,849 | \$1,265,095 | \$1,277,459 | \$1,047,699 | (\$229,760) | -17.99% |
| 1106 | Hrly Extra Duty/Curr Dev/Adult | \$139,886 | \$138,184 | \$131,828 | \$66,764 | \$67,719 | \$98,991 | \$31,272 | 46.18% |
| 1116 | Teacher Hourly/Daily | \$242,976 | \$212,708 | \$203,060 | \$82,959 | \$82,959 | \$45,655 | (\$37,304) | -44.97% |
| 1150 | Cash in Lieu of Benefits | \$142,681 | \$141,527 | \$124,157 | \$55,829 | \$55,829 | \$117,836 | \$62,007 | 111.07% |
| 1216 | Hourly/Daily | \$51,798 | \$47,745 | \$46,923 | \$32,157 | \$32,157 | \$21,741 | (\$10,416) | -32.39% |
| 1250 | Cash in Lieu of Benefits | \$9,089 | \$9,069 | \$5,573 | \$9,101 | \$9,101 | \$10,250 | \$1,149 | 12.62% |
| 1302 | Cert.Supvr/Admin Monthly Sal | \$254,628 | \$259,123 | \$263,429 | \$270,959 | \$270,959 | \$538,227 | \$267,268 | 98.64% |
| 1306 | Adm & Supvr Extra Duty | \$2,201 | \$8,716 | \$200 | \$100 | \$100 | \$0 | (\$100) | -100.00% |
| 1316 | Adm & Supvr Subs | \$65,874 | \$58,186 | \$53,746 | \$25,708 | \$25,708 | \$23,982 | (\$1,726) | -6.71% |
| | Subtotal | \$2,289,112 | \$2,220,715 | \$2,125,766 | \$1,808,672 | \$1,821,991 | \$1,904,381 | \$82,390 | 4.52% |
| | CLASSIFIED SALARIES | | | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$44,194 | \$44,504 | \$70,169 | \$118,787 | \$118,787 | \$120,078 | \$1,291 | 1.09% |
| 2165 | Tutors-Hourly | \$78,552 | \$93,728 | \$90,908 | \$91,110 | \$91,110 | \$19,866 | (\$71,244) | -78.20% |
| 2176 | Adult School Instructor | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,555 | \$4,555 | 0.00% |
| 2202 | Class Support Monthly Salary | \$177,873 | \$184,488 | \$190,935 | \$198,507 | \$198,507 | \$203,880 | \$5,373 | 2.71% |
| 2203 | Class Support Substitutes | \$130 | \$2,214 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2212 | Classified Support-Overtime | \$174 | \$1,728 | \$1,186 | \$0 | \$0 | \$2,972 | \$2,972 | 0.00% |
| 2216 | Class Support-Limited Term | \$7,405 | \$6,132 | \$4,216 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2250 | Cash in Lieu of Benefits | \$6,639 | \$3,715 | \$5,533 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 2402 | Clerical Tech/Office Staff Salary | \$298,741 | \$331,581 | \$338,803 | \$356,529 | \$356,529 | \$349,089 | (\$7,440) | -2.09% |
| 2412 | Clerical Tech & Office Staff OT | \$11,932 | \$22,427 | \$12,564 | \$0 | \$0 | \$12,131 | \$12,131 | 0.00% |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Second Interim Budget 2020-2021 As of 01/31/21 | Estimated Actuals 2020-2021 As of 6/17/21 | Adopted Budget 2021-2022 As of 06/23/21 | Adopted Budget vs. Estimated Actuals 2021-2022 | % Variance |
|-------------|--------------------------------|--|--|--|---|---|---|---|---------------|
| 2416 | Clerical Limited Term | \$7,988 | \$356 | \$447 | \$0 | \$0 | \$1,334 | \$1,334 | 0.00% |
| 2450 | Cash in Lieu of Benefits | \$14,616 | \$14,840 | \$14,753 | \$0 | \$0 | \$15,993 | \$15,993 | 0.00% |
| | Subtotal | \$648,244 | \$705,712 | \$729,515 | \$764,933 | \$764,933 | \$729,898 | (\$35,035) | -4.58% |
| | EMPLOYEE BENEFITS | | | | | | | | |
| 3101 | State Teachers Retire.Sys.Cert | \$249,669 | \$358,058 | \$322,459 | \$283,196 | \$418,576 | \$406,448 | (\$12,128) | -2.90% |
| 3201 | Public Emp Ret Sys Cert | \$5,895 | \$10,321 | \$8,250 | \$24,488 | \$24,488 | \$0 | (\$24,488) | -100.00% |
| 3202 | Public Empl.Retire Sys. Class | \$77,256 | \$129,638 | \$111,864 | \$139,481 | \$139,481 | \$154,196 | \$14,715 | 10.55% |
| 3301 | Medicare-Certificated | \$31,845 | \$30,963 | \$22,105 | \$26,656 | \$26,849 | \$23,855 | (\$2,994) | -11.15% |
| 3302 | Medicare-Classified | \$8,903 | \$9,761 | \$9,166 | \$11,090 | \$11,090 | \$10,586 | (\$504) | -4.54% |
| 3311 | FICA-Certificated | \$11,048 | \$10,534 | \$6,528 | \$17,723 | \$17,723 | \$400 | (\$17,323) | -97.74% |
| 3312 | FICA-Classified | \$38,067 | \$41,738 | \$42,541 | \$47,427 | \$47,427 | \$45,258 | (\$2,169) | -4.57% |
| 3401 | Health & Welfare Cert. Pos | \$124,136 | \$122,605 | \$97,040 | \$87,187 | \$87,187 | \$43,661 | (\$43,526) | -49.92% |
| 3402 | Health & Welfare Class. Pos | \$106,479 | \$110,100 | \$110,780 | \$118,219 | \$118,219 | \$126,125 | \$7,906 | 6.69% |
| 3501 | State Unemployment Cert | \$1,328 | \$1,287 | \$528 | \$1,052 | \$1,061 | \$17,353 | \$16,292 | 1535.53% |
| 3502 | State Unemployment Ins. Class | \$376 | \$410 | \$174 | \$444 | \$444 | \$8,925 | \$8,481 | 1910.14% |
| 3601 | Workers Comp Cert | \$46,925 | \$45,525 | \$43,708 | \$37,581 | \$37,854 | \$33,628 | (\$4,226) | -11.16% |
| 3602 | Workers Comp Class | \$13,289 | \$14,491 | \$14,955 | \$15,681 | \$15,681 | \$14,964 | (\$717) | -4.57% |
| 3701 | Retiree Benefits-Cert | \$18,314 | \$16,375 | \$19,399 | \$16,523 | \$16,643 | \$5,280 | (\$11,363) | -68.27% |
| 3702 | Retiree Benefits-Class. | \$11,559 | \$12,247 | \$8,433 | \$6,064 | \$6,064 | \$6,303 | \$239 | 3.94% |
| | Subtotal | \$745,089 | \$914,055 | \$817,931 | \$832,812 | \$968,787 | \$896,982 | (\$71,805) | -7.41% |
| | BOOKS AND SUPPLIES | | | | | | | | |
| 4150 | Textbooks for Resale | \$104 | (\$606) | (\$204) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 4200 | Books & Other Ref. Materials | \$17,524 | \$3,947 | \$11,459 | \$11,500 | \$5,864 | \$2,000 | (\$3,864) | -65.89% |
| 4300 | Materials and Supplies | (\$2,238) | (\$2,478) | (\$400) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 4350 | Other Supplies | \$75,570 | \$58,444 | \$67,669 | \$69,555 | \$69,555 | \$26,883 | (\$42,672) | -61.35% |
| 4380 | Unallocated Exp/placeholder | \$0 | \$0 | \$0 | \$41,000 | \$0 | \$0 | \$0 | 0.00% |
| 4400 | Equipment \$500-\$5000 | \$46,744 | \$47,498 | \$13,842 | \$1,500 | \$80,500 | \$230,000 | \$149,500 | 185.71% |
| | Subtotal | \$137,704 | \$106,805 | \$92,366 | \$123,555 | \$155,919 | \$258,883 | \$102,964 | 66.04% |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Second Interim Budget 2020-2021 As of 01/31/21 | Estimated Actuals 2020-2021 As of 6/17/21 | Adopted Budget 2021-2022 As of 06/23/21 | Adopted Budget vs. Estimated Actuals 2021-2022 | % Variance |
|-------------|--|--|--|--|---|---|---|---|----------------|
| | SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| 5200 | Travel and Conference | \$18,929 | \$21,431 | \$7,051 | \$6,300 | \$6,300 | \$2,000 | (\$4,300) | -68.25% |
| 5300 | Dues And Memberships | \$2,140 | \$1,270 | \$1,320 | \$1,300 | \$1,300 | \$1,300 | \$0 | 0.00% |
| 5510 | Water/Sewage | \$15,032 | \$18,957 | \$15,769 | \$22,880 | \$22,880 | \$19,000 | (\$3,880) | -16.96% |
| 5520 | Natural Gas | \$19,514 | \$26,215 | \$13,048 | \$10,500 | \$10,500 | \$20,571 | \$10,071 | 95.91% |
| 5540 | Garbage | \$15,000 | \$8,200 | \$15,510 | \$15,300 | \$15,300 | \$15,433 | \$133 | 0.87% |
| 5550 | Electricity | \$53,857 | \$43,837 | \$39,912 | \$51,000 | \$51,000 | \$44,000 | (\$7,000) | -13.73% |
| 5570 | Alarm Service | \$1,364 | \$1,488 | \$1,488 | \$1,100 | \$1,100 | \$1,300 | \$200 | 18.18% |
| 5600 | Rentals,Leases and Repairs | \$5,508 | \$5,729 | \$3,826 | \$5,800 | \$5,800 | \$2,000 | (\$3,800) | -65.52% |
| 5610 | Rentals and Leases | \$2,450 | \$2,050 | \$1,860 | \$3,900 | \$3,900 | \$0 | (\$3,900) | -100.00% |
| 5620 | Maintenance Contracts | \$23,585 | \$28,349 | \$22,474 | \$36,000 | \$36,000 | \$23,000 | (\$13,000) | -36.11% |
| 5751 | Field Trips - Interfund | \$0 | \$224 | \$0 | \$500 | \$500 | \$500 | \$0 | 0.00% |
| 5752 | Central Printing-Xerox | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$0 | 0.00% |
| 5800 | Prof/Consulting & Oper Exp | \$82,106 | \$81,960 | \$75,323 | \$79,755 | \$102,755 | \$35,900 | (\$66,855) | -65.06% |
| 5820 | Outside Printing | \$19,899 | \$18,819 | \$27,614 | \$46,000 | \$46,000 | \$45,000 | (\$1,000) | -2.17% |
| 5839 | Bank Fees | \$6,613 | \$10,864 | \$15,265 | \$9,000 | \$9,000 | \$5,000 | (\$4,000) | -44.44% |
| 5910 | Postage/Mailings | \$10,700 | \$9,842 | \$8,806 | \$11,500 | \$11,500 | \$10,000 | (\$1,500) | -13.04% |
| 5920 | Cellphone | \$728 | \$691 | \$805 | \$750 | \$750 | \$0 | (\$750) | -100.00% |
| 5930 | Telephone | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 5950 | Postage-Interfund | \$295 | \$190 | \$196 | \$170 | \$170 | \$100 | (\$70) | -41.18% |
| | Subtotal | \$283,721 | \$286,116 | \$256,267 | \$307,755 | \$330,755 | \$231,104 | (\$99,651) | -30.13% |
| | | | | | | | | | |
| | | | | | | | | | |
| | CAPITAL OUTLAY OVER \$5,000 | | | | | | | | |
| 6400 | Equipment | \$0 | \$7,295 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | Subtotal | \$0 | \$7,295 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | | | | | | | | |
| | DIRECT SUPPORT/INDIRECT COSTS | | | | | | | | |
| 7390 | Indirect costs-interfund | \$188,225 | \$158,376 | \$158,906 | \$148,478 | \$151,114 | \$165,116 | \$14,002 | 9.27% |
| | Subtotal | \$188,225 | \$158,376 | \$158,906 | \$148,478 | \$151,114 | \$165,116 | \$14,002 | 9.27% |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Second Interim Budget 2020-2021 As of 01/31/21 | Estimated Actuals 2020-2021 As of 6/17/21 | Adopted Budget 2021-2022 As of 06/23/21 | Adopted Budget vs. Estimated Actuals 2021-2022 (\$7,135) | % Variance |
|-------------|--|--|--|--|---|---|---|--|------------|
| | TOTAL EXPENDITURES | \$4,292,095 | \$4,399,075 | \$4,180,749 | \$3,986,205 | \$4,193,499 | \$4,186,364 | | -0.17% |
| | EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | (\$128,204) | \$104,584 | \$283,631 | \$14,271 | (\$43,729) | \$0 | \$43,729 | -100.00% |
| | OTHER FINANCING SOURCES/USES | | | | | | | | |
| 8919 | Other Auth. Interfund Trans-in | \$70,000 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | NET INCREASE/DECREASE IN FUND BALANCE | (\$58,204) | \$164,584 | \$283,631 | \$14,271 | (\$43,729) | \$0 | \$43,729 | -100.00% |
| | BEGINNING FUND BALANCE | \$1,017,802 | \$959,598 | \$1,124,182 | \$1,407,813 | \$1,407,813 | \$1,364,084 | (\$43,729) | -3.11% |
| | ENDING FUND BALANCE | \$959,598 | \$1,124,182 | \$1,407,813 | \$1,422,084 | \$1,364,084 | \$1,364,084 | (\$0) | (\$0) |

CHILD DEVELOPMENT

| BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report | | | | | | | | | |
|---|-------------|--|--|--|--|--|---|---|-----------------|
| DESCRIPTION | SACS OBJ | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Second Interim Budget 2020-2021 As of 1/31/2021 | Estimated Actuals 2020-2021 As of 6/17/2021 | Adopted Budget 2021-2022 As of 6/23/2021 | Adopted Budget 2021-2022 vs Estimated Actuals 2020-2021 | % Variance |
| REVENUE: | | | | | | | | | |
| Child Nutrition Programs | 8220 | \$216,653 | \$221,036 | \$141,033 | \$98,675 | \$98,675 | \$190,000 | \$91,325 | 92.55% |
| Other Federal Programs | 8290 | \$571,638 | \$530,623 | \$730,426 | \$670,853 | \$670,853 | \$830,510 | \$159,657 | 23.80% |
| Prior Year Revenue | 8295 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Audit Adjustment - Prior Year | 8299 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Federal Revenues | | \$788,291 | \$751,659 | \$871,459 | \$769,528 | \$769,528 | \$1,020,510 | \$250,982 | 32.62% |
| Child Nutrition Programs | 8520 | \$10,659 | \$10,978 | \$6,366 | \$4,360 | \$4,360 | \$10,000 | \$5,640 | 129.36% |
| Children's Centers Apportionment | 8530 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Prior Year Revenue | 8535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Prior Year State Revenue | 8599 | \$0 | \$345 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| All Other State Revenue | 8590 | \$3,995,933 | \$4,210,056 | \$4,272,930 | \$3,623,561 | \$3,757,369 | \$4,303,872 | \$546,503 | 14.54% |
| Total State Revenues | | \$4,006,592 | \$4,221,379 | \$4,279,296 | \$3,627,921 | \$3,761,729 | \$4,313,872 | \$552,143 | 14.68% |
| Interest | 8660 | \$2,156 | \$2,091 | \$3,189 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Children's Centers Fees | 8673 | \$279,460 | \$465,093 | \$420,229 | \$254,000 | \$254,000 | \$0 | (\$254,000) | (100.00%) |
| Other Local Revenue | 8699 | \$421,549 | \$384,708 | \$354,668 | \$761,786 | \$1,099,730 | \$793,624 | (\$306,106) | (27.83%) |
| Total Local Revenues | | \$703,165 | \$851,892 | \$778,086 | \$1,015,786 | \$1,353,730 | \$793,624 | (\$560,106) | (41.38%) |
| Subtotal Revenue | | \$5,498,048 | \$5,824,930 | \$5,928,841 | \$5,413,235 | \$5,884,987 | \$6,128,006 | \$243,019 | 4.13% |
| TOTAL REVENUE | | \$5,498,048 | \$5,824,930 | \$5,928,841 | \$5,413,235 | \$5,884,987 | \$6,128,006 | \$243,019 | 4.13% |
| EXPENDITURES: | | | | | | | | | |
| Teachers' Salaries & Subs | 1102 | \$1,245,514 | \$1,209,801 | \$1,192,359 | \$1,233,100 | \$1,233,100 | \$1,344,550 | \$111,450 | 9.04% |
| Substitute Teachers Illness | 1103 | \$66,022 | \$59,684 | \$65,264 | \$53,388 | \$53,388 | \$32,150 | (\$21,238) | (39.78%) |
| Non-Duty Days | 1108 | \$74,731 | \$78,777 | \$112,946 | \$50,000 | \$50,000 | \$70,796 | \$20,796 | 41.59% |
| Teachers Hourly/daily/subs | 1116 | \$185,908 | \$175,017 | \$213,206 | \$96,492 | \$96,492 | \$46,000 | (\$50,492) | (52.33%) |
| Teacher Stipend | 1117 | \$27,907 | \$25,212 | \$7,200 | \$48,400 | \$48,400 | \$44,400 | (\$4,000) | (8.26%) |
| Cash In-Lieu | 1150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supervisors' Salaries | 1302 | \$364,366 | \$340,401 | \$331,451 | \$342,116 | \$342,116 | \$344,797 | \$2,681 | 0.78% |
| Admn & Sprvr Sick Leave | 1303 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Admn & Sprvr Subs | 1316 | \$0 | \$12,710 | \$10,260 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Cash In-Lieu | 1350 | \$11,189 | \$12,304 | \$11,064 | \$11,000 | \$11,000 | \$0 | (\$11,000) | (100.00%) |
| Total Certificated | | \$1,975,637 | \$1,913,906 | \$1,943,750 | \$1,834,496 | \$1,834,496 | \$1,882,693 | \$48,197 | 2.63% |
| Instructional Aides' Salaries | 2102 | \$850,390 | \$815,318 | \$889,242 | \$1,011,703 | \$1,011,703 | \$1,083,271 | \$71,568 | 7.07% |
| Instructional Aides' Substitute | 2103 | \$136,843 | \$183,452 | \$120,456 | \$4,000 | \$4,000 | \$37,088 | \$33,088 | 827.20% |
| Instructional Aides' Overtime | 2112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Class Support Hrly/Daily subs | 2116 | \$146,931 | \$134,040 | \$146,962 | \$49,456 | \$49,456 | \$12,000 | (\$37,456) | (75.74%) |
| Stipend | 2117 | \$21,102 | \$20,202 | \$28,800 | \$50,000 | \$50,000 | \$0 | (\$50,000) | (100.00%) |
| Cash In-Lieu | 2150 | \$37,592 | \$20,185 | \$26,107 | \$33,143 | \$33,143 | \$31,000 | (\$2,143) | (6.47%) |
| Instructional Special Monthly Salaries | 2182 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Classified Support Monthly Sal | 2202 | \$101,956 | \$66,262 | \$69,869 | \$75,201 | \$75,201 | \$70,245 | (\$4,956) | (6.59%) |

| BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report | | | | | | | | | |
|---|-----------|--|--|--|--|--|---|---|-----------------|
| DESCRIPTION | SACS | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Second Interim Budget 2020-2021 As of 1/31/2021 | Estimated Actuals 2020-2021 As of 6/17/2021 | Adopted Budget 2021-2022 As of 6/23/2021 | Adopted Budget 2021-2022 vs Estimated Actuals 2020-2021 | % Variance |
| Classified Support Overtime | 2212 | \$16,075 | \$16,730 | \$27,325 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Class Support Hrv/Daily subs | 2216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Cash In-Lieu of Benefits | 2250 | \$0 | \$0 | \$1,845 | \$3,500 | \$3,500 | \$0 | (\$3,500) | (100.00%) |
| Class Spvrs & Admn Monthly Sal | 2302 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Clerical/ Office Salaries | 2300/2402 | \$203,354 | \$182,136 | \$194,349 | \$240,895 | \$240,895 | \$215,219 | (\$25,676) | (10.66%) |
| Clerical Tech/Office Sub | 2403 | \$6,973 | \$7,807 | \$3,177 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Clerical Tech/ Office Overtime | 2412 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Other Classified Salaries /subs | 2416 | \$2,909 | \$9,518 | \$5,098 | \$1,000 | \$1,000 | \$0 | (\$1,000) | (100.00%) |
| Cash In-Lieu | 2450 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Classified | | \$1,524,125 | \$1,455,650 | \$1,513,230 | \$1,468,898 | \$1,468,898 | \$1,448,823 | (\$20,075) | (1.37%) |
| STRS Instructional | 3101 | \$345,241 | \$468,523 | \$411,515 | \$227,840 | \$358,366 | \$431,935 | \$73,569 | 20.53% |
| STRS Non-instructional | 3102 | \$9,136 | \$11,704 | \$12,015 | \$6,209 | \$9,491 | \$9,676 | \$185 | 1.95% |
| PERS Instructional | 3201 | \$45,483 | \$87,662 | \$77,130 | \$72,277 | \$72,277 | \$47,253 | (\$25,024) | (34.62%) |
| PERS Non-instructional | 3202 | \$191,529 | \$292,660 | \$254,695 | \$271,335 | \$271,335 | \$309,853 | \$38,518 | 14.20% |
| OASDI Instructional | 3311 | \$17,660 | \$21,898 | \$23,676 | \$23,676 | \$23,676 | \$12,789 | (\$10,887) | (45.98%) |
| OASDI Non-instructional | 3312 | \$86,532 | \$83,688 | \$88,143 | \$83,416 | \$83,416 | \$85,163 | \$1,747 | 2.09% |
| Medicare Instructional | 3301 | \$27,210 | \$27,080 | \$20,830 | \$29,668 | \$29,668 | \$26,750 | (\$2,918) | (9.84%) |
| Medicare Non-instructional | 3302 | \$20,840 | \$20,176 | \$17,013 | \$21,554 | \$21,554 | \$20,906 | (\$648) | (3.01%) |
| H & W -Cert Pos | 3401 | \$178,549 | \$185,959 | \$172,367 | \$175,289 | \$175,289 | \$188,453 | \$13,164 | 7.51% |
| H & W -Classif | 3402 | \$298,647 | \$263,849 | \$256,518 | \$277,314 | \$277,314 | \$357,578 | \$80,264 | 28.94% |
| Dental Recapture - Certificated | 3403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Dental Recapture - Classified | 3404 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SUI - Certif | 3501 | \$1,151 | \$1,137 | \$534 | \$971 | \$971 | \$23,301 | \$22,330 | 2299.69% |
| SUI -Classif | 3502 | \$884 | \$852 | \$435 | \$544 | \$544 | \$17,565 | \$17,021 | 3128.86% |
| Workers Comp -Certif | 3601 | \$40,670 | \$40,162 | \$39,847 | \$39,865 | \$39,865 | \$37,814 | (\$2,051) | (5.14%) |
| Workers Comp- Classif | 3602 | \$31,254 | \$30,111 | \$31,024 | \$28,473 | \$28,473 | \$29,552 | \$1,079 | 3.79% |
| Retiree Benefits, Certif | 3701 | \$37,092 | \$34,225 | \$22,755 | \$17,331 | \$17,331 | \$15,016 | (\$2,315) | (13.36%) |
| Retiree Benefits, Classif | 3702 | \$26,342 | \$22,673 | \$16,736 | \$12,576 | \$12,576 | \$12,290 | (\$286) | (2.27%) |
| PERS Reduction, Certificated | 3801 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| PERS Reduction, Classified | 3802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Benefits | | \$1,358,220 | \$1,592,359 | \$1,445,044 | \$1,288,338 | \$1,422,146 | \$1,625,894 | \$203,748 | 14.33% |
| Instructional Materials & Supplies | 4300 | \$24,225 | \$7,205 | \$17,851 | \$77,973 | \$79,649 | \$5,000 | (\$74,649) | (93.72%) |
| Other Supplies | 4350 | \$21,605 | \$35,344 | \$28,752 | \$87,000 | \$235,237 | \$9,008 | (\$226,229) | (96.17%) |
| Unallocated exp. / placeholder | 4380 | \$0 | \$0 | \$0 | \$103,322 | \$55,558 | \$0 | (\$55,558) | (100.00%) |
| Carry over funds | 4390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Equipment \$500 to \$5,000 | 4400 | \$0 | \$0 | \$14,323 | \$50,000 | \$109,800 | \$0 | (\$109,800) | (100.00%) |
| Food Supplies | 4710 | \$9,187 | \$16,419 | \$9,864 | \$0 | \$12,000 | \$0 | (\$12,000) | (100.00%) |
| Total Books &Supplies | | \$55,017 | \$58,968 | \$70,790 | \$318,295 | \$492,244 | \$14,008 | (\$478,236) | (97.15%) |
| Consultants | 5100 | \$0 | \$0 | \$0 | \$0 | \$93,972 | \$0 | (\$93,972) | (100.00%) |
| Travel & Conferences | 5200 | \$0 | \$120 | \$393 | \$0 | \$0 | \$7,605 | \$7,605 | 0.00% |
| Travel / Training | 5220/5230 | \$0 | \$103 | \$692 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Dues & Memberships | 5300 | \$3,388 | \$0 | \$3,388 | \$0 | \$4,840 | \$0 | (\$4,840) | (100.00%) |
| Rentals, Leases & Repairs | 5600 | \$0 | \$0 | \$0 | \$500 | \$500 | \$0 | (\$500) | (100.00%) |
| Maintenance Contracts | 5620 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Interfund Service - Field Trips | 5751 | \$1,606 | \$1,002 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |

| BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report | | | | | | | | | |
|---|-------------|--|--|--|--|--|---|---|---------------|
| DESCRIPTION | SACS OBJ | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Second Interim Budget 2020-2021 As of 1/31/2021 | Estimated Actuals 2020-2021 As of 6/17/2021 | Adopted Budget 2021-2022 As of 6/23/2021 | Adopted Budget 2021-2022 vs Estimated Actuals 2020-2021 | % Variance |
| Central Printing - Xerox | 5752 | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% |
| Offsite Printing - Copies | 5753 | \$6,400 | \$6,400 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Project Billing Interfund | 5754 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Interfund Tsf - Food Service | 5755 | \$407,762 | \$447,824 | \$263,504 | \$185,957 | \$185,957 | \$500,000 | \$314,043 | 168.98% |
| Professional Consultant Svcs. | 5800 | \$44,429 | \$52,575 | \$51,844 | \$66,182 | \$141,182 | \$41,585 | (\$99,597) | (70.55%) |
| Bank Fees | 5839 | \$0 | \$3,352 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Postage/Mailings | 5910 | \$47 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Cell Phone | 5920 | \$665 | \$1,283 | \$0 | \$9,328 | \$9,328 | \$0 | (\$9,328) | (100.00%) |
| Postage - Interfund | 5950 | \$342 | \$178 | \$95 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Other Services | | \$464,639 | \$512,837 | \$326,307 | \$262,967 | \$436,779 | \$550,190 | \$113,411 | 25.97% |
| Sites & Improvement of sites | 6100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Buildings & Improvement of Bldgs. | 6200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Equipment | 6400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$350,000 | \$350,000 | 0.00% |
| Total Capital Outlay | | \$0 | \$0 | \$0 | \$0 | \$0 | \$350,000 | \$350,000 | 0.00% |
| OTHER Outgo | | | | | | | | | |
| Direct Support/Indirect Cost | 7300-7390 | \$291,400 | \$289,120 | \$261,365 | \$240,241 | \$230,424 | \$256,398 | \$25,974 | 11.27% |
| TOTAL EXPENDITURES | | \$5,669,038 | \$5,822,840 | \$5,560,486 | \$5,413,235 | \$5,884,987 | \$6,128,006 | \$243,019 | 4.13% |
| OTHER FINANCING SOURCES / USES: | | | | | | | | | |
| Other Auth. Interfund Transactions | 8919 | \$164,171 | \$0 | \$459,450 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contributions From Unrestricted Res | 8890 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Other Auth. Interfund Trans. Out | 7619 | \$0 | \$0 | (\$459,450) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Other Financing Sources / Uses | | \$164,171 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Excess/ (deficiency) of Revenue over Expenditures | | (\$6,819) | \$2,090 | \$368,355 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| BEGINNING BALANCE | | \$36,907 | \$30,088 | \$32,178 | \$400,533 | \$400,533 | \$400,533 | \$0 | 0.00% |
| Audit Adjustments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| ENDING BALANCE | | \$30,088 | \$32,178 | \$400,533 | \$400,533 | \$400,533 | \$400,533 | \$0 | 0.00% |

NUTRITION

SERVICES

(CAFETERIA
FUND)

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|----------------------------------|-------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|---|--------------------------------------|--|---------------|
| Fund 13 - Cafeteria Fund | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | |
| Object Code | DESCRIPTION | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
| 8220 | Federal Reimbursement | \$1,646,652 | \$1,848,853 | \$1,247,631 | \$1,054,893 | \$1,054,893 | \$1,750,000 | \$695,107 | 65.89% |
| 8520 | State Reimbursement | \$141,240 | \$123,069 | \$94,978 | \$184,328 | \$184,328 | \$144,853 | (\$39,475) | -21.42% |
| 8525 | State Reimbursement Prior Yr. | \$25,819 | \$86,458 | \$480 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8590 | All Other state Revenue | \$0 | \$0 | \$110 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8634 | Student Meals & A La Carte | \$503,874 | \$531,302 | \$419,927 | \$299,390 | \$299,390 | \$500,000 | \$200,610 | 67.01% |
| 8660 | Interest | \$211 | (\$648) | (\$3,484) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 8699 | Other Local Income | \$19,952 | \$33,800 | \$28,310 | \$36,315 | \$36,315 | \$15,000 | (\$21,315) | -58.69% |
| 5755 | Child Development | \$582,940 | \$638,256 | \$406,729 | \$235,957 | \$235,957 | \$649,456 | \$413,499 | 175.24% |
| | SUBTOTAL - REVENUE | \$2,920,689 | \$3,261,090 | \$2,194,681 | \$1,810,883 | \$1,810,883 | \$3,059,309 | \$1,248,426 | 68.94% |
| 8919 | Interfund Transfer | \$998,497 | \$632,542 | \$734,521 | \$1,305,376 | \$1,305,376 | \$728,153 | (\$577,223) | -44.22% |
| | TOTAL REVENUE | \$3,919,186 | \$3,893,632 | \$2,929,202 | \$3,116,259 | \$3,116,259 | \$3,787,462 | \$671,203 | 21.54% |
| | EXPENDITURES: | | | | | | | | |
| 2202 | Food Workers Salary | \$915,287 | \$920,916 | \$629,366 | \$929,249 | \$929,249 | \$1,091,709 | \$162,460 | 17.48% |
| 2212 | Food Workers Overtime | \$1,093 | \$729 | \$586 | \$550 | \$550 | \$1,000 | \$450 | 81.82% |
| 2216 | Food Workers Hourly | \$105,366 | \$92,233 | \$59,279 | \$23,678 | \$23,678 | \$50,000 | \$26,322 | 111.17% |
| 2250 | Cash in lieu (TSA) | \$105,698 | \$83,439 | \$66,324 | \$103,605 | \$103,605 | \$103,200 | (\$405) | -0.39% |
| 2302 | Cash in lieu (TSA) | \$484,397 | \$312,953 | \$282,076 | \$451,808 | \$451,808 | \$445,665 | (\$6,143) | -1.36% |
| 2316 | Cash in lieu (TSA) | \$21 | \$458 | \$0 | \$500 | \$500 | \$1,000 | \$500 | 100.00% |
| 2350 | Cash in lieu (TSA) | \$20,463 | \$22,739 | \$20,284 | \$24,476 | \$24,476 | \$24,000 | (\$476) | -1.94% |
| 2402 | Clerical Salary | \$132,553 | \$140,764 | \$106,210 | \$150,509 | \$150,509 | \$146,348 | (\$4,161) | -2.76% |
| 2450 | Cash in Lieu of Benefits | \$3,632 | \$3,716 | \$1,844 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | SUBTOTAL - SALARIES | \$1,748,510 | \$1,577,947 | \$1,165,969 | \$1,684,375 | \$1,684,375 | \$1,862,922 | \$178,547 | 10.60% |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | |
|----------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|--------------------------------------|--|---------------|--|
| Fund 13 - Cafeteria Fund | | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | | |
| Object Code | DESCRIPTION | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance | |
| 3102 | CA State Teachers Retirement System (STRS) | \$0 | \$0 | \$265 | \$0 | \$0 | \$0 | \$0 | 0.00% | |
| 3202 | Public Employees Retirement System (PERS) | \$217,412 | \$325,486 | \$198,981 | \$312,462 | \$312,462 | \$385,747 | \$73,285 | 23.45% | |
| 3302 | Medicare | \$24,650 | \$22,351 | \$13,244 | \$25,190 | \$25,190 | \$26,844 | \$1,654 | 6.57% | |
| 3312 | FICA | \$105,338 | \$95,571 | \$71,060 | \$104,692 | \$104,692 | \$113,868 | \$9,176 | 8.76% | |
| 3402 | Health & Welfare | \$274,328 | \$258,563 | \$149,271 | \$222,221 | \$222,221 | \$378,198 | \$155,977 | 70.19% | |
| 3502 | State Unemployment Insurance | \$1,016 | \$915 | \$403 | \$935 | \$935 | \$22,774 | \$21,839 | 2335.72% | |
| 3602 | Workers' Compensation | \$35,908 | \$32,348 | \$23,929 | \$35,740 | \$35,740 | \$37,947 | \$2,207 | 6.18% | |
| 3702 | Retirement Benefits | \$32,716 | \$30,204 | \$15,378 | \$10,703 | \$10,703 | \$15,163 | \$4,460 | 41.67% | |
| | SUBTOTAL - BENEFITS | \$691,367 | \$765,438 | \$472,531 | \$711,944 | \$711,944 | \$980,541 | \$268,597 | 37.73% | |
| 4350 | Supplies | \$7,521 | \$6,831 | \$8,555 | \$7,500 | \$7,500 | \$7,500 | \$0 | 0.00% | |
| 4400 | Equipment | \$0 | \$0 | \$11,569 | \$2,000 | \$2,000 | \$3,000 | \$1,000 | 50.00% | |
| 4600 | Fuel Gasoline | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% | |
| 4710 | Food Items | \$1,183,263 | \$1,133,035 | \$885,275 | \$513,631 | \$513,631 | \$500,000 | (\$13,631) | -2.65% | |
| 4790 | Non- food Items | \$36,419 | \$28,451 | \$30,680 | \$38,000 | \$38,000 | \$50,000 | \$12,000 | 31.58% | |
| | SUBTOTAL - MATERIALS & SUPPLIES | \$1,227,203 | \$1,168,317 | \$936,079 | \$562,131 | \$562,131 | \$561,500 | (\$631) | -0.11% | |
| 5200 | Travel / Conference | \$430 | \$2,420 | \$574 | \$400 | \$400 | \$2,000 | \$1,600 | 400.00% | |
| 5600 | Rental, Lease & Repairs | \$59,784 | \$60,403 | \$72,441 | \$50,000 | \$50,000 | \$60,000 | \$10,000 | 20.00% | |
| 5750 | Direct Cost Transfer - Interfund Services | \$0 | (\$1,330) | \$43,218 | \$50,882 | \$50,882 | \$50,882 | \$0 | 0.00% | |
| 5752 | Central Printing | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0.00% | |
| 5759 | Transportation Department Charges | \$8,549 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 | \$0 | 0.00% | |
| 5800 | Professional/Consulting Services | \$18,604 | \$14,311 | \$12,850 | \$42,000 | \$42,000 | \$65,000 | \$23,000 | 54.76% | |
| 5820 | Outside Printing | \$10,220 | \$10,220 | \$0 | \$13,300 | \$13,300 | \$20,000 | \$6,700 | 50.38% | |
| 5839 | Bank Fees | \$19,356 | \$6,010 | \$9,553 | \$400 | \$400 | \$1,000 | \$600 | 150.00% | |
| 5885 | Unallocated Expenses | \$25,955 | \$30,063 | \$45,954 | \$0 | \$0 | \$0 | \$0 | 0.00% | |
| 5910 | Postage/Mailing | \$0 | \$0 | \$0 | \$100 | \$100 | \$100 | \$0 | 0.00% | |
| 5920 | Cell Phone | \$3,372 | \$2,786 | \$3,713 | \$4,000 | \$4,000 | \$5,000 | \$1,000 | 25.00% | |
| 5950 | Postage - Interfund | \$2,626 | \$3,820 | \$2,173 | \$3,910 | \$3,910 | \$3,910 | \$0 | 0.00% | |
| | TOTAL CONTRACTS | \$149,896 | \$129,703 | \$191,476 | \$169,992 | \$169,992 | \$212,892 | \$42,900 | 25.24% | |
| 7350 | Direct Support Cost | \$50,882 | \$50,882 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% | |
| 7390 | Indirect Support Cost | \$169,137 | \$162,470 | \$155,813 | \$137,817 | \$137,817 | \$169,607 | \$31,790 | 23.07% | |
| | TOTAL EXPENDITURES | \$4,036,995 | \$3,854,757 | \$2,921,868 | \$3,266,259 | \$3,266,259 | \$3,787,462 | \$521,203 | 15.96% | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|----------------------------------|---|---------------------------------------|---------------------------------------|---------------------------------------|---|---|--------------------------------------|--|------------|
| Fund 13 - Cafeteria Fund | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | |
| Object Code | DESCRIPTION | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Second Interim Budget 2020-21 As of 1/31/21 | Estimated Actuals 2020-21 As of 6/17/21 | Adopted Budget 2021-22 As of 6/23/21 | Adopted Budget 2021/22 vs. Estimated Actuals 2020/21 | % Variance |
| | Excess/ (deficiency) of Revenue over Expenditures | (\$117,809) | \$38,875 | \$7,334 | (\$150,000) | (\$150,000) | \$0 | | |
| | BEGINNING BALANCE | \$221,600 | \$103,791 | \$142,667 | \$150,000 | \$150,000 | \$0 | | |
| | ENDING BALANCE | \$103,791 | \$142,666 | \$150,001 | \$0 | \$0 | \$0 | | |

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTION

Including One-Times

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

Excluding One-Times

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the Governor's 2021-22 May Revise Budget.

The Alameda County Office of Education is requiring districts to provide two multi-year scenarios, one with and one without one-time funds.

FISCAL YEAR 2022-23

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 2.48% Cost Of Living Adjustment (COLA) is projected for 2022-23, however LCFF revenue is projected to decrease by \$1.6 million and Supplemental Revenue is projected to decrease by \$.3 million. The decrease in revenue is based on a reduction of 660 ADA including the number English language learners, pupils eligible for free-and-reduced price meals and foster youth. For 2021-22, the District is using prior year ADA as a basis for calculating LCFF revenue, however in 2022-23, the District will use actual 2021-22 ADA to calculate revenue. The District will closely monitor and track enrollment and ADA due to the significant impact on LCFF revenue.

FEDERAL

In 2019-20, 2020-21 and 2021-22, the District received or will receive a significant level of Federal funding to mitigate the effects of the COVID pandemic on schools. In 2022-23, the loss of these one-time funds is reflected in a reduction of \$6.7 million dollars of Federal Revenue. No COLA is applied to Federal funds.

STATE

In 2019-20, 2020-21 and 2021-22, the District received or will receive a significant level of State funding to mitigate the effects of the COVID pandemic on schools. In 2022-23, the loss of these one-time funds is reflected in a reduction of \$4.5 million dollars in restricted funds. There is no change in unrestricted funding. State revenue includes Lottery funds calculated on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery for FY 2022-23 are \$150.00 per ADA for Unrestricted Lottery funds and \$49.00 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Restricted Certificated salaries are projected to decrease by \$4.0 million and Classified salaries are projected to decrease by \$1.5 million as a result of the elimination of one-time expenditures funded by COVID revenues. The reduction includes the prior year 1% salary increase and the 3.5% one-time bonus.

Benefit costs are projected to increase due to an increase in STRS rates of 2.18% and an increase in PERS rates of 3.19%. The State Unemployment Insurance rate is expected to decrease or return to its pre-pandemic rate.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 2.4% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

One-time expenses of \$.4 million from 2021-22 have been eliminated from 2022-23, including expenses for the implementation of Infinite Campus, the conversion from QSS to ESCAPE financial software and funds for renaming various schools.

PROJECTED ENDING FUND BALANCE

Multi-year projections identify the need for up to \$4.5 million in budget adjustments (either reductions in General Fund expenditures and or increases in General Fund revenues to ensure the district meets its state-required 3% reserve. The reductions are in response to the LCFF revenue cliff as well as increased costs for STRS and PERS. The Alameda County Office of Education requires the Adopted budget include a board-approved resolution that identifies the budget balancing solutions and a timeline for proposed solutions.

Deficit spending totals \$1.6 million. The **Unrestricted General Fund 01** ending fund balance is expected to be \$.7 million.

FISCAL YEAR 2023-24

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 3.11% COLA is projected for 2023-24. LCFF revenue is projected to increase by \$2.6 million due the COLA. Supplemental Revenue is projected to remain flat.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Benefit costs are projected to increase due to 1% increase in the PERS rate. There is no projected increase in the STRS rates in 2023-24.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.23% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures.

PROJECTED ENDING FUND BALANCE

Multi-year projections identify the need for up to \$.3 million in budget adjustments (either reductions in General Fund expenditures and or increases in General Fund revenues to ensure the district meets its state-required 3% reserve. The reductions are in response to increased costs for STRS and PERS.

Deficit spending totals \$.1 million. The **Unrestricted General Fund 01** ending fund balance is expected to be \$.6 million.

MULTI-YEAR WITHOUT THE ONE-TIME REVENUE AND EXPENDITURES

The Multi-year projection for 2022-23 reflects a significant decrease in Indirect Cost in the unrestricted General Fund. This reduction is expected due to the elimination of \$11.0 million of COVID related expenditures and \$4.5 million in budget adjustments.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2021-22 Adopted Budget

| Fund 01 Only - Not including Parcel Tax Funds | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| REVENUES | | | | | | | | | |
| Base LCFF Funding | 91,960,541 | | 92,685,429 | 90,651,291 | | 91,376,179 | 93,272,232 | | 93,997,120 |
| Supplemental LCFF Funding | 4,960,366 | - | 4,960,366 | 4,677,171 | - | 4,677,171 | 4,700,981 | - | 4,700,981 |
| Total LCFF Funding | 96,920,907 | - | 97,645,795 | 95,328,462 | - | 96,053,350 | 97,973,213 | - | 98,698,101 |
| LCFF/Special Ed Property Tax Transfers | | 724,888 | 724,888 | | 724,888 | - | | 724,888 | - |
| LCFF funding after Transfers | 96,920,907 | 724,888 | 98,370,683 | 95,328,462 | 724,888 | 96,053,350 | 97,973,213 | 724,888 | 98,698,101 |
| Federal Revenues | 0 | 10,402,350 | 10,402,350 | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 |
| Other State Revenues | 1,822,862 | 14,340,149 | 16,163,011 | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 |
| Local Revenues | 2,457,889 | 8,807,715 | 11,265,604 | 2,457,889 | 8,807,715 | 11,265,604 | 2,457,889 | 8,807,715 | 11,265,604 |
| TOTAL REVENUES | 101,201,658 | 34,275,102 | 136,201,648 | 99,609,213 | 23,084,514 | 122,693,727 | 102,253,964 | 23,084,514 | 125,338,478 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 48,832,372 | 14,803,485 | 63,635,857 | 49,416,696 | 10,937,956 | 60,354,652 | 50,006,863 | 11,047,335 | 61,054,198 |
| Classified Salaries | 16,024,253 | 10,307,759 | 26,332,012 | 16,450,498 | 9,109,157 | 25,559,656 | 16,888,081 | 9,351,461 | 26,239,542 |
| Benefits | 23,069,390 | 15,388,650 | 38,458,040 | 23,950,902 | 12,814,283 | 36,765,186 | 24,373,498 | 13,132,597 | 37,506,095 |
| Books and Supplies | 1,642,188 | 2,177,762 | 3,819,950 | 1,642,188 | 3,263,292 | 4,905,480 | 1,642,188 | 2,995,098 | 4,637,286 |
| Services and Other Operating Exp. | 8,903,069 | 15,203,940 | 24,107,009 | 8,622,069 | 11,617,625 | 20,239,694 | 8,622,069 | 10,662,831 | 19,284,900 |
| Capital Outlay | 58,450 | 0 | 58,450 | 58,450 | 136,845 | 195,295 | 58,450 | 125,598 | 184,048 |
| Transfer of Indirect Costs | (3,968,462) | 794,492 | (3,173,970) | (3,446,010) | 252,942 | (3,193,068) | (3,433,636) | 220,579 | (3,213,057) |
| Budget Adjustments | | | | (4,500,000) | 0 | (4,500,000) | (4,800,000) | 0 | (4,800,000) |
| TOTAL EXPENDITURES | 94,561,260 | 58,676,088 | 153,237,348 | 92,194,793 | 48,132,101 | 140,326,894 | 93,357,513 | 47,535,500 | 140,893,013 |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | 6,640,398 | (24,400,986) | (17,035,700) | 7,414,420 | (25,047,587) | (17,633,167) | 8,896,451 | (24,450,986) | (15,554,535) |
| OTHER SOURCES & (USES) - See Attached | | | | | | | | | |
| Interfund Transfers Out | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) |
| Other Uses In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib./Restricted Programs | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 |
| TOTAL OTHER SOURCES & USES | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 |
| CHANGE TO FUND BALANCE | (2,328,445) | - | (1,603,557) | (1,554,423) | (646,601) | (2,201,024) | (72,392) | (50,000) | (122,392) |

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2021-22 Adopted Budget

| Fund 01 Only - Not including Parcel Tax Funds | | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--|--------------|------------|-----------|--------------|------------|-----------|--------------|------------|-----------|
| | | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| Beginning Fund Balance | | 4,541,227 | 746,601 | 5,287,828 | 2,212,782 | 746,601 | 2,959,383 | 658,359 | 100,000 | 758,359 |
| Ending Fund Balance | | 2,212,782 | 746,601 | 3,684,271 | 658,359 | 100,000 | 758,359 | 585,967 | 50,000 | 635,967 |
| Components of Ending Fund Balance | | | | | | | | | | |
| Revolving Cash | | 100,000 | | 100,000 | 100,000 | | 100,000 | 100,000 | | 100,000 |
| Commitment for Common Core | | - | | - | - | | - | - | | - |
| Commitment for BSEP Program Support | | - | | - | - | | - | - | | - |
| Assignments | | | | | | | | | | |
| EIA Replacement Carryover | | - | | - | - | | - | - | | - |
| CTE Position | | - | | - | - | | - | - | | - |
| Supplemental Grant LCAP | | 800,000 | | 800,000 | 690,000 | | 690,000 | 580,000 | | 580,000 |
| Designations for Board Priorities | | - | | - | - | | - | - | | - |
| Economic Uncertainties - 3% | | 213,110 | | 213,110 | (185,967) | | (185,967) | (180,781) | | (180,781) |
| Legally restricted | | - | 746,601 | 746,601 | - | 100,000 | 100,000 | - | 50,000 | 50,000 |
| Unappropriated Fund Balance | | 1,099,672 | | 1,099,672 | 54,325 | | 54,325 | 86,748 | | 86,748 |
| Ending Fund Balance | | 2,212,782 | 746,601 | 2,959,383 | 658,359 | 100,000 | 758,359 | 585,967 | 50,000 | 635,967 |

Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Fund 01 Only - Not including Parcel Tax Funds | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|---|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| INTERFUND TRANSFERS | | | | | | | | | |
| To Fund 67 - Self Insurance | (215,132) | | (215,132) | (215,132) | | (215,132) | (215,132) | | (215,132) |
| To Fund 13 - Cafeteria Fund | (728,153) | | (728,153) | (728,153) | | (728,153) | (728,153) | | (728,153) |
| TOTAL INTERFUND TRANSFERS OUT | (943,285) | | (943,285) | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) |
| CONTRIBUTIONS: | | | | | | | | | |
| Contributions In | 16,375,428 | | 16,375,428 | 16,375,428 | | 16,375,428 | 16,375,428 | | 16,375,428 |
| BSEP Contribution | | | | | | | | | |
| Contributions Out | (24,400,986) | 24,400,986 | - | (24,400,986) | 24,400,986 | - | (24,400,986) | 24,400,986 | - |
| Special Ed | | | | | | | | | |
| NET CONTRIBUTIONS | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 |
| TOTAL OTHER SOURCES & USES | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 |

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2021-22 Adopted Budget

| Consolidated Funds 01-08 | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| REVENUES | | | | | | | | | |
| Base LCFF Funding | 91,960,541 | 724,888 | 92,685,429 | 90,651,291 | 637,848 | 91,289,139 | 93,272,232 | 637,848 | 93,910,080 |
| Supplemental LCFF Funding | 4,960,366 | - | 4,960,366 | 4,677,171 | - | 4,677,171 | 4,700,981 | - | 4,700,981 |
| Total LCFF Funding | 96,920,907 | 724,888 | 97,645,795 | 95,328,462 | 637,848 | 95,966,310 | 97,973,213 | 637,848 | 98,611,061 |
| Federal Revenues | 0 | 10,402,350 | 10,402,350 | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 |
| Other State Revenues | 1,822,862 | 14,340,149 | 16,163,011 | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 |
| Local Revenues | 53,501,791 | 8,807,715 | 62,309,506 | 55,094,374 | 8,807,715 | 63,902,089 | 57,038,255 | 8,807,715 | 65,845,970 |
| TOTAL REVENUES | 152,245,560 | 34,275,102 | 186,520,662 | 152,245,698 | 22,997,474 | 175,243,172 | 156,834,330 | 22,997,474 | 179,831,804 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 61,818,358 | 14,803,485 | 76,621,843 | 62,532,542 | 10,937,956 | 73,470,497 | 63,253,867 | 11,047,335 | 74,301,202 |
| Classified Salaries | 21,613,113 | 12,848,422 | 34,461,535 | 22,188,022 | 11,717,402 | 33,905,424 | 22,778,223 | 12,029,085 | 34,807,308 |
| Benefits | 29,173,722 | 16,509,098 | 45,682,820 | 30,736,060 | 14,047,738 | 44,783,799 | 31,303,048 | 14,425,638 | 45,728,686 |
| Books and Supplies | 3,522,958 | 2,648,762 | 6,171,720 | 3,286,044 | 3,746,396 | 7,032,440 | 3,288,381 | 3,465,275 | 6,753,656 |
| Services and Other Operating Exp. | 11,121,017 | 16,163,557 | 27,284,574 | 10,886,518 | 12,114,084 | 23,000,603 | 10,969,049 | 11,262,456 | 22,231,505 |
| Capital Outlay | 58,450 | 95,000 | 153,450 | 58,450 | 136,845 | 195,295 | 58,450 | 125,598 | 184,048 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Indirect Costs | (1,385,063) | 794,492 | (590,571) | (844,063) | 252,942 | (591,121) | (811,700) | 220,579 | (591,121) |
| Budget Adjustments | | | | (4,500,000) | | (4,500,000) | (4,800,000) | | (4,800,000) |
| TOTAL EXPENDITURES | 125,922,555 | 63,862,816 | 189,785,371 | 124,343,573 | 52,953,364 | 177,296,937 | 126,039,317 | 52,575,967 | 178,615,285 |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | 26,323,005 | (29,587,714) | (3,264,709) | 27,902,125 | (29,955,890) | (2,053,765) | 30,795,013 | (29,578,493) | 1,216,519 |
| OTHER SOURCES & (USES): | | | | | | | | | |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfers Out | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib./Restricted Programs | (29,587,714) | 29,587,714 | 0 | (29,222,249) | 29,222,249 | 0 | (29,441,453) | 29,441,453 | 0 |
| TOTAL OTHER SOURCES & USES | (30,530,999) | 29,587,714 | (943,285) | (30,165,534) | 29,222,249 | (943,285) | (30,384,738) | 29,441,453 | (943,285) |
| CHANGE TO FUND BALANCE | (4,207,994) | 0 | (4,207,994) | (2,263,409) | (733,641) | (2,997,050) | 410,275 | (137,040) | 273,234 |

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2021-22 Adopted Budget

| Consolidated Funds 01-08 | | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--|--------------|------------|------------|--------------|------------|------------|--------------|------------|-----------|
| | | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| Beginning Fund Balance | | 15,368,426 | 746,601 | 16,115,027 | 11,160,432 | 746,601 | 11,907,033 | 8,897,023 | 100,000 | 8,997,023 |
| Ending Fund Balance | | 11,160,432 | 746,601 | 11,907,033 | 8,897,023 | 12,960 | 8,909,983 | 9,307,298 | (37,040) | 9,270,258 |
| Components of Ending Fund Balance | | | | | | | | | | |
| Revolving Cash | | 100,000 | | 100,000 | 100,000 | | 100,000 | 100,000 | | 100,000 |
| Reserve for Parcel Tax Fund Balance | | 7,359,946 | | 7,359,946 | 6,138,824 | | 6,138,824 | 6,105,921 | | 6,105,921 |
| Supplemental Grant LCAP | | 800,000 | | 800,000 | 690,000 | | 690,000 | 580,000 | | 580,000 |
| Economic Uncertainties - 3% | | 1,800,814 | | 1,800,814 | 1,428,945 | | 1,428,945 | 1,456,933 | | 1,456,933 |
| Legally restricted | | | 746,601 | 746,601 | | 12,960 | 12,960 | | (37,040) | (37,040) |
| Unappropriated Fund Balance | | 1,099,672 | - | 1,099,672 | 539,254 | - | 539,254 | 1,064,445 | - | 1,064,445 |
| Ending Fund Balance | | 11,160,432 | 746,601 | 11,907,033 | 8,897,023 | 12,960 | 8,909,983 | 9,307,298 | (37,040) | 9,270,258 |

**MULTI-YEAR
PROJECTIONS
Without One-
Times**

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES 2021-22

Berkeley Unified School District

FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Fund 01 Only - Not including Parcel Tax Funds | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| REVENUES | | | | | | | | | |
| Base LCFF Funding | 91,960,541 | | 92,685,429 | 90,651,291 | | 91,376,179 | 93,272,232 | | 93,997,120 |
| Supplemental LCFF Funding | 4,960,366 | - | 4,960,366 | 4,677,171 | - | 4,677,171 | 4,700,981 | - | 4,700,981 |
| Total LCFF Funding | 96,920,907 | - | 97,645,795 | 95,328,462 | - | 96,053,350 | 97,973,213 | - | 98,698,101 |
| LCFF/Special Ed Property Tax Transfers | - | 724,888 | 724,888 | - | 724,888 | - | - | 724,888 | - |
| One Time Prior Year State Aid | | | - | | | | | | |
| LCFF funding after Transfers | 96,920,907 | 724,888 | 98,370,683 | 95,328,462 | 724,888 | 96,053,350 | 97,973,213 | 724,888 | 98,698,101 |
| Federal Revenues | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 |
| Other State Revenues | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 |
| Local Revenues | 2,457,889 | 8,807,715 | 11,265,604 | 2,457,889 | 8,807,715 | 11,265,604 | 2,457,889 | 8,807,715 | 11,265,604 |
| TOTAL REVENUES | 101,201,658 | 23,084,514 | 125,011,060 | 99,609,213 | 23,084,514 | 122,693,727 | 102,253,964 | 23,084,514 | 125,338,478 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 48,832,372 | 10,829,659 | 59,662,031 | 49,416,696 | 10,937,956 | 60,354,652 | 50,006,863 | 11,047,336 | 61,054,198 |
| Classified Salaries | 16,024,253 | 8,873,132 | 24,897,385 | 16,450,498 | 9,109,157 | 25,559,655 | 16,888,081 | 9,351,461 | 26,239,542 |
| Benefits | 23,069,390 | 12,814,283 | 35,883,673 | 23,950,902 | 12,814,283 | 36,765,185 | 24,373,498 | 13,132,597 | 37,506,095 |
| Books and Supplies | 1,642,188 | 3,137,781 | 4,779,969 | 1,642,188 | 3,263,292 | 4,905,480 | 1,642,188 | 2,995,098 | 4,637,286 |
| Services and Other Operating Exp. | 8,903,069 | 11,461,509 | 20,364,578 | 8,622,069 | 11,617,625 | 20,239,694 | 8,622,069 | 10,662,831 | 19,284,900 |
| Capital Outlay | 58,450 | 131,392 | 189,842 | 58,450 | 136,648 | 195,098 | 58,450 | 125,598 | 184,048 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Indirect Costs | (3,431,010) | 237,942 | (3,193,068) | (3,466,010) | 252,942 | (3,213,068) | (3,433,636) | 220,579 | (3,213,057) |
| Budget Adjustments | | | | | | | | | |
| TOTAL EXPENDITURES | 95,098,712 | 47,485,698 | 142,584,410 | 92,174,793 | 48,131,903 | 140,306,696 | 93,357,513 | 47,535,499 | 140,893,012 |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | 6,102,946 | (24,401,184) | (17,573,350) | 7,434,420 | (25,047,389) | (17,612,969) | 8,896,451 | (24,450,985) | (15,554,534) |
| OTHER SOURCES & (USES) - See Attached | | | | | | | | | |
| Interfund Transfers Out | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) |
| Contrib./Restricted Programs | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 | (8,025,558) | 24,400,986 | 16,375,428 |
| TOTAL OTHER SOURCES & USES | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 | (8,968,843) | 24,400,986 | 15,432,143 |
| CHANGE TO FUND BALANCE | (2,865,897) | (198) | (2,141,207) | (1,534,423) | (646,403) | (2,180,826) | (72,392) | (49,999) | (122,391) |

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES 2021-22
Berkeley Unified School District
FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Fund 01 Only - Not including Parcel Tax | | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--|--------------|------------|-----------|--------------|------------|-----------|--------------|------------|-----------|
| Funds | | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| Beginning Fund Balance | | 4,541,227 | 746,601 | 5,287,828 | 1,675,330 | 746,403 | 2,421,733 | 140,907 | 100,000 | 240,906 |
| Ending Fund Balance | | 1,675,330 | 746,403 | 3,146,621 | 140,907 | 100,000 | 240,906 | 68,515 | 50,000 | 118,515 |
| Components of Ending Fund Balance | | | | | | | | | | |
| Revolving Cash | | 100,000 | | 100,000 | 100,000 | | 100,000 | 100,000 | | 100,000 |
| Supplemental Grant LCAP | | 800,000 | | 800,000 | 690,000 | | 690,000 | 580,000 | | 580,000 |
| Economic Uncertainties - 3% | | (106,478) | | (106,478) | (186,573) | | (186,573) | (180,781) | | (180,781) |
| Legally restricted | | - | 746,403 | 746,403 | - | 100,000 | 100,000 | - | 50,000 | 50,000 |
| Unappropriated Fund Balance | | 881,808 | | 881,808 | (462,521) | | (462,521) | (430,704) | | (430,704) |
| Ending Fund Balance | | 1,675,330 | 746,403 | 2,421,733 | 140,907 | 100,000 | 240,906 | 68,515 | 50,000 | 118,515 |

Summary of Other Sources and Uses
Fund 01 Only - Not including Parcel Tax Funds

FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Fund 01 Only - Not including Parcel Tax Funds | 2021-22 | | 2022-23 | | 2023-24 | |
|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|
| | UNRESTRICTED | RESTRICTED Combined | UNRESTRICTED | RESTRICTED Combined | UNRESTRICTED | RESTRICTED Combined |
| INTERFUND TRANSFERS | | | | | | |
| To Fund 67 - Self Insurance | (215,132) | (215,132) | (215,132) | (215,132) | (215,132) | (215,132) |
| To Fund 13 - Cafeteria Fund | (728,153) | (728,153) | (728,153) | (728,153) | (728,153) | (728,153) |
| TOTAL INTERFUND TRANSFERS OUT | (943,285) | (943,285) | (943,285) | 0 (943,285) | (943,285) | 0 (943,285) |
| CONTRIBUTIONS: | | | | | | |
| Contributions In | 16,375,428 | 16,375,428 | 16,375,428 | 16,375,428 | 16,375,428 | 16,375,428 |
| BSEP Contribution | | | | | | |
| Contributions Out | (24,400,986) | 24,400,986 | (24,400,986) | 24,400,986 | (24,400,986) | 24,400,986 |
| Special Ed | | | | | | |
| NET CONTRIBUTIONS | (8,025,558) | 24,400,986 16,375,428 | (8,025,558) | 24,400,986 16,375,428 | (8,025,558) | 24,400,986 16,375,428 |
| TOTAL OTHER SOURCES & USES | (8,968,843) | 24,400,986 15,432,143 | (8,968,843) | 24,400,986 15,432,143 | (8,968,843) | 24,400,986 15,432,143 |

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES 2021-22
Berkeley Unified School District
FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Consolidated Funds 01-08 | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| REVENUES | | | | | | | | | |
| Base LCFF Funding | 91,960,541 | 724,888 | 92,685,429 | 90,651,291 | 637,848 | 91,289,139 | 93,272,232 | 637,848 | 93,910,080 |
| Supplemental LCFF Funding | 4,960,366 | - | 4,960,366 | 4,677,171 | - | 4,677,171 | 4,700,981 | - | 4,700,981 |
| Total LCFF Funding | 96,920,907 | 724,888 | 97,645,795 | 95,328,462 | 637,848 | 95,966,310 | 97,973,213 | 637,848 | 98,611,061 |
| Federal Revenues | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 | 0 | 3,712,385 | 3,712,385 |
| Other State Revenues | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 | 1,822,862 | 9,839,526 | 11,662,388 |
| Local Revenues | 53,501,791 | 8,807,715 | 62,309,506 | 55,094,374 | 8,807,715 | 63,902,089 | 57,038,255 | 8,807,715 | 65,845,970 |
| TOTAL REVENUES | 152,245,560 | 23,084,514 | 175,330,074 | 152,245,698 | 22,997,474 | 175,243,172 | 156,834,330 | 22,997,474 | 179,831,804 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 61,818,358 | 10,829,659 | 72,648,017 | 62,532,542 | 10,937,956 | 73,470,498 | 63,253,867 | 11,047,336 | 74,301,203 |
| Classified Salaries | 21,613,113 | 11,413,795 | 33,026,908 | 22,188,022 | 11,717,402 | 33,905,423 | 22,778,223 | 12,029,085 | 34,807,308 |
| Benefits | 29,173,722 | 13,934,731 | 43,108,453 | 30,736,060 | 14,047,738 | 44,783,798 | 31,303,048 | 14,425,638 | 45,728,686 |
| Books and Supplies | 3,522,958 | 3,608,781 | 7,131,739 | 3,286,044 | 3,746,397 | 7,032,441 | 3,288,381 | 3,465,275 | 6,753,656 |
| Services and Other Operating Exp. | 11,121,017 | 12,421,126 | 23,542,143 | 10,886,518 | 12,114,084 | 23,000,602 | 10,969,049 | 11,262,456 | 22,231,505 |
| Capital Outlay | 58,450 | 226,392 | 284,842 | 58,450 | 136,648 | 195,098 | 58,450 | 125,598 | 184,048 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Indirect Costs | (847,611) | 237,942 | (609,669) | (864,063) | 252,942 | (611,121) | (811,700) | 220,579 | (591,121) |
| Budget Adjustments | | | | (4,500,000) | | (4,500,000) | (4,800,000) | | (4,800,000) |
| TOTAL EXPENDITURES | 126,460,007 | 52,672,426 | 179,132,433 | 124,323,573 | 52,953,166 | 177,276,739 | 126,039,317 | 52,575,966 | 178,615,283 |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | 25,785,553 | (29,587,912) | (3,802,359) | 27,922,125 | (29,955,692) | (2,033,567) | 30,795,013 | (29,578,492) | 1,216,520 |
| OTHER SOURCES & (USES): | | | | | | | | | |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfers Out | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) | (943,285) | 0 | (943,285) |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib./Restricted Programs | (29,587,714) | 29,587,714 | 0 | (29,222,249) | 29,222,249 | 0 | (29,441,453) | 29,441,453 | 0 |
| TOTAL OTHER SOURCES & USES | (30,530,999) | 29,587,714 | (943,285) | (30,165,534) | 29,222,249 | (943,285) | (30,384,738) | 29,441,453 | (943,285) |
| CHANGE TO FUND BALANCE | (4,745,446) | (198) | (4,745,644) | (2,243,409) | (733,443) | (2,976,852) | 410,275 | (137,039) | 273,235 |

MULTI-YEAR PROJECTIONS WITHOUT ONE-TIMES 2021-22
Berkeley Unified School District
FY 2021-22 Adopted Budget - Without One-Times in 2021-22

| Consolidated Funds 01-08 | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--|--------------|------------|------------|--------------|------------|------------|--------------|------------|-----------|
| | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined | UNRESTRICTED | RESTRICTED | Combined |
| Beginning Fund Balance | 15,368,426 | 746,601 | 16,115,027 | 10,622,980 | 746,403 | 11,369,383 | 8,379,571 | 99,999 | 8,479,571 |
| Ending Fund Balance | 10,622,980 | 746,403 | 11,369,383 | 8,379,571 | 12,959 | 8,392,531 | 8,789,846 | (37,040) | 8,752,806 |
| Components of Ending Fund Balance | | | | | | | | | |
| Revolving Cash | 100,000 | | 100,000 | 100,000 | | 100,000 | 100,000 | | 100,000 |
| Reserve for Parcel Tax Fund Balance | 7,359,946 | | 7,359,946 | 6,138,824 | | 6,138,824 | 6,105,921 | | 6,105,921 |
| Supplemental Grant LCAP | 800,000 | | 800,000 | 690,000 | | 690,000 | 580,000 | | 580,000 |
| Economic Uncertainties - 3% | 1,481,226 | | 1,481,226 | 1,428,339 | | 1,428,339 | 1,456,933 | | 1,456,933 |
| Legally restricted | | 746,403 | 746,403 | | 12,959 | 12,959 | | (37,040) | (37,040) |
| Unappropriated Fund Balance | 881,808 | - | 881,808 | 22,408 | - | 22,408 | 546,993 | - | 546,993 |
| Ending Fund Balance | 10,622,980 | 746,403 | 11,369,383 | 8,379,571 | 12,959 | 8,392,531 | 8,789,846 | (37,040) | 8,752,806 |

SACS

SOFTWARE

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 | G | G |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | G | G |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | G | G |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | | |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | G | G |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 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 | | |
| 76 | Warrant/Pass-Through Fund | G | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| 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 |

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 2020 Bonar Street / Online

Place: 2020 Bonar Street / Online

Date: June 13, 2021

Date: June 16, 2021

Time: 08:00 PM

Adoption Date: June 23, 2021

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Pauline Follansbee

Telephone: 510-644-8593

Title: Assistant Superintendent Business Services

E-mail: paulinefollansbee@berkeley.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | | X |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|--|--|----|-----|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|--|---|--------------|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | X | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Jun 23, 2021 | |
| S10 | LCAP Expenditures | 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? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|------------------------------|---|---|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|--|---------------------------------|---|----|-----|
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

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: | \$ 9,653,000.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 1,866,330.00 |
| Estimated accrued but unfunded liabilities: | \$ 7,786,670.00 |

- (☐) 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: Jun 23, 2021

For additional information on this certification, please contact:

Name: Pauline Follanbee

Title: Asst. Superintendent for Business Services

Telephone: (510) 644-8593

E-mail: paulinefollansbee@berkeley.net

| 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) | |
| | | | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,824,533.00 | 637,848.00 | 93,462,381.00 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 11,731,252.00 | 11,731,252.00 | 0.00 | 10,402,350.00 | 10,402,350.00 | -11.3% |
| 3) Other State Revenue | | 8300-8599 | 1,856,834.00 | 21,305,545.00 | 23,162,379.00 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -30.2% |
| 4) Other Local Revenue | | 8600-8799 | 52,513,097.00 | 8,764,175.42 | 61,277,272.42 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | 1.7% |
| 5) TOTAL REVENUES | | | 147,194,464.00 | 42,438,820.42 | 189,633,284.42 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | -1.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 60,558,876.00 | 11,614,272.20 | 72,173,148.20 | 61,818,358.00 | 14,803,485.00 | 76,621,843.00 | 6.2% |
| 2) Classified Salaries | | 2000-2999 | 19,964,645.00 | 11,147,145.45 | 31,111,790.45 | 21,613,112.57 | 12,848,422.00 | 34,461,534.57 | 10.8% |
| 3) Employee Benefits | | 3000-3999 | 25,213,218.00 | 13,821,357.34 | 39,034,575.34 | 29,173,722.43 | 16,509,098.00 | 45,682,820.43 | 17.0% |
| 4) Books and Supplies | | 4000-4999 | 3,680,720.00 | 6,658,161.29 | 10,338,881.29 | 3,522,958.00 | 2,648,762.00 | 6,171,720.00 | -40.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,434,246.00 | 29,391,704.68 | 40,825,950.68 | 11,121,017.00 | 16,163,557.00 | 27,284,574.00 | -33.2% |
| 6) Capital Outlay | | 6000-6999 | 82,068.00 | 183,924.00 | 265,992.00 | 58,450.00 | 95,000.00 | 153,450.00 | -42.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 550.00 | 550.00 | 0.00 | 550.00 | 550.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,288,647.00) | 769,292.00 | (519,355.00) | (1,385,063.00) | 793,942.00 | (591,121.00) | 13.8% |
| 9) TOTAL EXPENDITURES | | | 119,645,126.00 | 73,586,406.96 | 193,231,532.96 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | -1.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 27,549,338.00 | (31,147,586.54) | (3,598,248.54) | 26,323,005.00 | (29,587,714.00) | (3,264,709.00) | -9.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,200,000.00 | 0.00 | 3,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,645,508.00 | 0.00 | 1,645,508.00 | 943,285.00 | 0.00 | 943,285.00 | -42.7% |
| 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 | (30,582,894.00) | 30,582,894.00 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (29,028,402.00) | 30,582,894.00 | 1,554,492.00 | (30,530,999.00) | 29,587,714.00 | (943,285.00) | -160.7% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,479,064.00) | (564,692.54) | (2,043,756.54) | (4,207,994.00) | 0.00 | (4,207,994.00) | 105.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,366,778.17 | 712,812.83 | 16,079,591.00 | 11,158,784.17 | 712,812.83 | 11,871,597.00 | -26.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 187,465.20 | 0.00 | 187,465.20 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 712,814.32 | 712,814.32 | 0.00 | 712,814.32 | 712,814.32 | 0.0% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 9,359,625.00 | 0.00 | 9,359,625.00 | 8,801,331.71 | 0.00 | 8,801,331.71 | -6.0% |
| Supplemental LCAP | 0000 | | | | | 690,000.00 | | 690,000.00 | |
| Parcel Tax Funds | 0000 | | | | | 1,428,493.23 | | 1,428,493.23 | |
| Parcel Tax Funds | 1100 | | | | | 5,254,345.26 | | 5,254,345.26 | |
| Parcel Tax Funds | 1400 | | | | | 1,428,493.22 | | 1,428,493.22 | |
| Supplemental LCAP | 0000 | | 800,000.00 | | 800,000.00 | | | | |
| Parcel Tax Funds | 0000 | | 7,418,204.48 | | 7,418,204.48 | | | | |
| Parcel Tax Funds | 1100 | | 1,141,420.52 | | 1,141,420.52 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,925,265.23 | 0.00 | 1,925,265.23 | 1,800,813.68 | 0.00 | 1,800,813.68 | -6.5% |
| Unassigned/Unappropriated Amount | | 9790 | 3,794,422.74 | (1.49) | 3,794,421.25 | 456,638.78 | (1.49) | 456,637.29 | -88.0% |

| Description | | | 2020-21 Estimated Actuals | | | 2021-22 Budget | | % Diff Column C & F | | |
|---|--|------|---------------------------|-----------------|---------------------|-------------------|---------------------------------|---------------------------|---------------------|-------------------|
| | | | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | | Unrestricted (D) | Restricted (E) |
| G. ASSETS | | | | | | | | | | |
| 1) Cash | | | | | | | | | | |
| a) in County Treasury | | 9110 | | | 43,513,736.89 | (32,017,147.17) | | 11,496,589.72 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | | | 0.00 | 0.00 | | 0.00 | | |
| b) in Banks | | 9120 | | | (186,500.40) | 210,151.75 | | 23,651.35 | | |
| c) in Revolving Cash Account | | 9130 | | | 100,000.00 | 0.00 | | 100,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | | | 135,000.00 | 0.00 | | 135,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Investments | | 9150 | | | 0.00 | 0.00 | | 0.00 | | |
| 3) Accounts Receivable | | 9200 | | | 2,194,225.28 | 1,167,339.73 | | 3,361,565.01 | | |
| 4) Due from Grantor Government | | 9290 | | | 0.00 | 0.00 | | 0.00 | | |
| 5) Due from Other Funds | | 9310 | | | 0.00 | 0.00 | | 0.00 | | |
| 6) Stores | | 9320 | | | 0.00 | 0.00 | | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | | | 187,465.20 | 0.00 | | 187,465.20 | | |
| 8) Other Current Assets | | 9340 | | | 0.00 | 0.00 | | 0.00 | | |
| 9) TOTAL ASSETS | | | | | 45,943,926.97 | (30,639,655.69) | | 15,304,271.28 | | |
| 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 | | | 39,052.69 | 60,760.20 | | 99,812.89 | | |
| 2) Due to Grantor Governments | | 9590 | | | 0.00 | 0.00 | | 0.00 | | |
| 3) Due to Other Funds | | 9610 | | | 243,496.00 | 0.00 | | 243,496.00 | | |
| 4) Current Loans | | 9640 | | | 0.00 | 0.00 | | 0.00 | | |
| 5) Unearned Revenue | | 9650 | | | 0.00 | 415.32 | | 415.32 | | |
| 6) TOTAL LIABILITIES | | | | | 282,548.69 | 61,175.52 | | 343,724.21 | | |
| 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 | | | | | | | | | | |

| Description (G9 + H2) - (I6 + J2) | 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) | |
| | | | 45,661,378.28 | (30,700,831.21) | 14,960,547.07 | | | | |

| 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 SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 38,814,749.00 | 0.00 | 38,814,749.00 | 42,961,486.00 | 0.00 | 42,961,486.00 | 10.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,885,132.00 | 0.00 | 1,885,132.00 | 1,885,132.00 | 0.00 | 1,885,132.00 | 0.0% |
| 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 | 212,781.00 | 0.00 | 212,781.00 | 212,781.00 | 0.00 | 212,781.00 | 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 | 38,053,323.00 | 0.00 | 38,053,323.00 | 38,053,323.00 | 0.00 | 38,053,323.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,491,280.00 | 0.00 | 2,491,280.00 | 2,491,280.00 | 0.00 | 2,491,280.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (161,744.00) | 0.00 | (161,744.00) | (161,744.00) | 0.00 | (161,744.00) | 0.0% |
| Supplemental Taxes | | 8044 | 933,403.00 | 0.00 | 933,403.00 | 883,040.00 | 0.00 | 883,040.00 | -5.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 10,155,463.00 | 0.00 | 10,155,463.00 | 10,155,463.00 | 0.00 | 10,155,463.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 440,146.00 | 0.00 | 440,146.00 | 440,146.00 | 0.00 | 440,146.00 | 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 | | | 92,824,533.00 | 0.00 | 92,824,533.00 | 96,920,907.00 | 0.00 | 96,920,907.00 | 4.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 637,848.00 | 637,848.00 | 0.00 | 724,888.00 | 724,888.00 | 13.6% |

| 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 | | | 92,824,533.00 | 637,848.00 | 93,462,381.00 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.5% |
| 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 | 1,816,540.00 | 1,816,540.00 | 0.00 | 1,811,852.00 | 1,811,852.00 | -0.3% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 177,054.00 | 177,054.00 | 0.00 | 181,528.00 | 181,528.00 | 2.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 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 | | 1,271,369.00 | 1,271,369.00 | | 1,035,316.00 | 1,035,316.00 | -18.6% |
| 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 | | 310,683.00 | 310,683.00 | | 225,000.00 | 225,000.00 | -27.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 568.00 | 568.00 | | 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) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 280,730.00 | 280,730.00 | | 141,625.00 | 141,625.00 | -49.6% |
| 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 | | 140,178.00 | 140,178.00 | | 56,937.00 | 56,937.00 | -59.4% |
| Other NCLB / Every Student Succeeds Act | | 8290 | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 41,865.00 | 41,865.00 | | 45,927.00 | 45,927.00 | 9.7% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 7,692,265.00 | 7,692,265.00 | 0.00 | 6,904,165.00 | 6,904,165.00 | -10.2% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 11,731,252.00 | 11,731,252.00 | 0.00 | 10,402,350.00 | 10,402,350.00 | -11.3% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/IP Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 397,200.00 | 0.00 | 397,200.00 | 391,783.00 | 0.00 | 391,783.00 | -1.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,459,634.00 | 468,247.00 | 1,927,881.00 | 1,404,079.00 | 458,666.00 | 1,862,745.00 | -3.4% |
| 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 | | 1,927,812.00 | 1,927,812.00 | | 1,927,812.00 | 1,927,812.00 | 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) | |
| 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 | | 317,579.00 | 317,579.00 | | 466,182.00 | 466,182.00 | 46.8% |
| 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 | 0.00 | 18,591,907.00 | 18,591,907.00 | 27,000.00 | 11,487,489.00 | 11,514,489.00 | -38.1% |
| TOTAL, OTHER STATE REVENUE | | | 1,856,834.00 | 21,305,545.00 | 23,162,379.00 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -30.2% |

| 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) | |
| 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 | 50,065,835.00 | 0.00 | 50,065,835.00 | 50,956,902.00 | 0.00 | 50,956,902.00 | 1.8% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | New |
| 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 | 50,000.00 | 0.00 | 50,000.00 | 444,400.00 | 0.00 | 444,400.00 | 788.8% |
| Interest | | 8660 | 307,000.00 | 0.00 | 307,000.00 | 347,000.00 | 0.00 | 347,000.00 | 13.0% |
| 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 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1,890,262.00 | 3,467,068.42 | 5,357,330.42 | 1,533,489.00 | 3,484,220.00 | 5,017,709.00 | -6.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | 5,297,107.00 | 5,297,107.00 | | 5,323,495.00 | 5,323,495.00 | 0.5% |
| 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/IP 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 | | | 52,513,097.00 | 8,764,175.42 | 61,277,272.42 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | 1.7% |
| TOTAL, REVENUES | | | 147,194,464.00 | 42,438,820.42 | 189,633,284.42 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | -1.6% |

| 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) | |
| | | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 46,193,549.00 | 8,874,854.85 | 55,068,403.85 | 51,623,570.00 | 9,834,411.00 | 61,457,981.00 | 11.6% |
| Certificated Pupil Support Salaries | | 1200 | 3,168,762.00 | 1,702,584.00 | 4,871,346.00 | 3,415,812.00 | 1,723,596.00 | 5,139,408.00 | 5.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,391,921.00 | 890,586.35 | 6,282,507.35 | 5,948,263.00 | 1,004,900.00 | 6,953,163.00 | 10.7% |
| Other Certificated Salaries | | 1900 | 5,804,644.00 | 146,247.00 | 5,950,891.00 | 830,713.00 | 2,240,578.00 | 3,071,291.00 | -48.4% |
| TOTAL, CERTIFICATED SALARIES | | | 60,558,876.00 | 11,614,272.20 | 72,173,148.20 | 61,818,358.00 | 14,803,485.00 | 76,621,843.00 | 6.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,285,159.00 | 6,771,794.06 | 8,056,953.06 | 1,440,296.57 | 6,831,750.00 | 8,272,046.57 | 2.7% |
| Classified Support Salaries | | 2200 | 8,169,646.00 | 2,637,885.39 | 10,807,531.39 | 9,816,003.00 | 2,932,017.00 | 12,748,020.00 | 18.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,529,841.00 | 983,911.00 | 3,513,752.00 | 3,240,126.00 | 1,283,650.00 | 4,523,776.00 | 28.7% |
| Clerical, Technical and Office Salaries | | 2400 | 4,562,873.00 | 648,957.00 | 5,211,830.00 | 5,617,515.00 | 708,783.00 | 6,326,298.00 | 21.4% |
| Other Classified Salaries | | 2900 | 3,417,126.00 | 104,598.00 | 3,521,724.00 | 1,499,172.00 | 1,092,222.00 | 2,591,394.00 | -26.4% |
| TOTAL, CLASSIFIED SALARIES | | | 19,984,645.00 | 11,147,145.45 | 31,111,790.45 | 21,613,112.57 | 12,848,422.00 | 34,461,534.57 | 10.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 9,784,367.00 | 7,882,475.00 | 17,666,842.00 | 10,375,163.00 | 8,550,082.00 | 18,925,245.00 | 7.1% |
| PERS | | 3201-3202 | 4,044,994.00 | 2,054,769.00 | 6,099,763.00 | 4,530,996.00 | 2,636,420.00 | 7,167,416.00 | 17.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,496,368.00 | 1,029,524.00 | 3,525,892.00 | 2,555,061.87 | 1,182,580.00 | 3,737,641.87 | 6.0% |
| Health and Welfare Benefits | | 3401-3402 | 6,457,457.00 | 2,220,136.34 | 8,677,593.34 | 8,202,616.00 | 3,022,223.00 | 11,224,839.00 | 29.4% |
| Unemployment Insurance | | 3501-3502 | 47,407.00 | 16,536.00 | 63,943.00 | 1,032,510.67 | 323,024.00 | 1,355,534.67 | 2019.9% |
| Workers' Compensation | | 3601-3602 | 1,683,043.00 | 475,646.00 | 2,158,689.00 | 1,766,306.79 | 563,115.00 | 2,329,421.79 | 7.9% |
| OPEB, Allocated | | 3701-3702 | 699,582.00 | 142,271.00 | 841,853.00 | 711,068.10 | 231,654.00 | 942,722.10 | 12.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 25,213,218.00 | 13,821,357.34 | 39,034,575.34 | 29,173,722.43 | 16,509,098.00 | 45,682,820.43 | 17.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 557.00 | 100,000.00 | 100,557.00 | 3,716.00 | 0.00 | 3,716.00 | -96.3% |
| Books and Other Reference Materials | | 4200 | 163,542.00 | 3,862.00 | 167,404.00 | 139,613.00 | 6,831.00 | 146,444.00 | -12.5% |
| Materials and Supplies | | 4300 | 2,898,539.03 | 4,761,825.65 | 7,660,364.68 | 2,803,867.00 | 2,274,253.00 | 5,078,120.00 | -33.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|----------------|------------------|---------------------------|---------------|---------------------|
| | | | Total Fund col. A + B (C) | | Restricted (E) | Unrestricted (D) | Total Fund col. D + E (F) | | |
| | | | Unrestricted (A) | Restricted (B) | | | | | |
| Noncapitalized Equipment | | 4400 | 618,081.97 | 1,792,473.64 | 2,410,555.61 | 575,762.00 | 367,678.00 | 943,440.00 | -60.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,680,720.00 | 6,658,161.29 | 10,338,881.29 | 3,522,958.00 | 2,648,762.00 | 6,171,720.00 | -40.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 52,000.00 | 7,842,555.38 | 7,894,555.38 | 0.00 | 5,256,315.00 | 5,256,315.00 | -33.4% |
| Travel and Conferences | | 5200 | 146,325.00 | 619,345.00 | 765,670.00 | 116,768.00 | 83,623.00 | 200,391.00 | -73.8% |
| Dues and Memberships | | 5300 | 50,417.00 | 5,123.00 | 55,540.00 | 47,674.00 | 6,669.00 | 54,343.00 | -2.2% |
| Insurance | | 5400 - 5450 | 1,004,068.00 | 0.00 | 1,004,068.00 | 1,027,000.00 | 0.00 | 1,027,000.00 | 2.3% |
| Operations and Housekeeping Services | | 5500 | 2,784,655.00 | 0.00 | 2,784,655.00 | 2,777,982.00 | 0.00 | 2,777,982.00 | -0.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,563,646.00 | 1,098,677.00 | 2,662,323.00 | 1,603,236.00 | 848,994.00 | 2,452,230.00 | -7.9% |
| Transfers of Direct Costs | | 5710 | (22,437.00) | 22,437.00 | 0.00 | (40,806.00) | 40,806.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (109,382.00) | 93,500.00 | (15,882.00) | (134,382.00) | 217,956.00 | 83,574.00 | -626.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,573,958.00 | 19,697,313.30 | 25,271,271.30 | 5,330,479.00 | 9,700,448.00 | 15,030,927.00 | -40.5% |
| Communications | | 5900 | 390,996.00 | 12,754.00 | 403,750.00 | 393,066.00 | 8,746.00 | 401,812.00 | -0.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,434,246.00 | 29,391,704.68 | 40,825,950.68 | 11,121,017.00 | 16,163,557.00 | 27,284,574.00 | -33.2% |

| 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) | |
| | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 82,068.00 | 183,924.00 | 265,992.00 | 58,450.00 | 95,000.00 | 153,450.00 | -42.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 82,068.00 | 183,924.00 | 265,992.00 | 58,450.00 | 95,000.00 | 153,450.00 | -42.3% |
| 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 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 500.00 | 500.00 | | 0.00 | 500.00 | 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 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 50.00 | 50.00 | | 0.00 | 50.00 | 0.0% |
| Payments to JPAs | | 7143 | 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 | 0.0% |
| To County Offices | | 7212 | 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 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 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 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 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 | 0.0% |

| 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 | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 550.00 | 550.00 | 0.00 | 550.00 | 550.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (769,292.00) | 769,292.00 | 0.00 | (793,942.00) | 793,942.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (519,355.00) | 0.00 | (519,355.00) | (591,121.00) | 0.00 | (591,121.00) | 13.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,288,647.00) | 769,292.00 | (519,355.00) | (1,385,063.00) | 793,942.00 | (591,121.00) | 13.8% |
| TOTAL, EXPENDITURES | | | 119,645,126.00 | 73,586,406.96 | 193,231,532.96 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | -1.8% |

| 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) | |
| 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 | 3,200,000.00 | 0.00 | 3,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,200,000.00 | 0.00 | 3,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 1,645,508.00 | 0.00 | 1,645,508.00 | 943,285.00 | 0.00 | 943,285.00 | -42.7% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,645,508.00 | 0.00 | 1,645,508.00 | 943,285.00 | 0.00 | 943,285.00 | -42.7% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| 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 | (30,582,894.00) | 30,582,894.00 | 0.00 | (29,587,714.00) | 29,587,714.00 | 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 | | | (30,582,894.00) | 30,582,894.00 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (29,028,402.00) | 30,582,894.00 | 1,554,492.00 | (30,530,999.00) | 29,587,714.00 | (943,285.00) | -160.7% |

| Description | Function 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) | |
| | | | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,824,533.00 | 637,848.00 | 93,462,381.00 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 11,731,252.00 | 11,731,252.00 | 0.00 | 10,402,350.00 | 10,402,350.00 | -11.3% |
| 3) Other State Revenue | | 8300-8599 | 1,856,834.00 | 21,305,545.00 | 23,162,379.00 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -30.2% |
| 4) Other Local Revenue | | 8600-8799 | 52,513,097.00 | 8,764,175.42 | 61,277,272.42 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | 1.7% |
| 5) TOTAL REVENUES | | | 147,194,464.00 | 42,438,820.42 | 189,633,284.42 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | -1.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 67,410,531.00 | 58,678,710.62 | 126,089,241.62 | 70,800,330.00 | 45,619,857.00 | 116,420,187.00 | -7.7% |
| 2) Instruction - Related Services | 2000-2999 | | 20,533,979.00 | 4,692,435.89 | 25,226,414.89 | 18,289,774.00 | 8,133,245.00 | 26,423,019.00 | 4.7% |
| 3) Pupil Services | 3000-3999 | | 9,168,509.00 | 3,649,115.45 | 12,817,624.45 | 10,902,243.00 | 3,965,145.00 | 14,867,388.00 | 16.0% |
| 4) Ancillary Services | 4000-4999 | | 356,111.00 | 117.00 | 356,228.00 | 408,341.00 | 110.00 | 408,451.00 | 14.7% |
| 5) Community Services | 5000-5999 | | 70,975.00 | 0.00 | 70,975.00 | 78,802.00 | 0.00 | 78,802.00 | 11.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 18,383.00 | 0.00 | 18,383.00 | New |
| 7) General Administration | 7000-7999 | | 10,188,860.00 | 1,220,297.00 | 11,409,157.00 | 11,882,223.00 | 862,011.00 | 12,744,234.00 | 11.7% |
| 8) Plant Services | 8000-8999 | | 11,916,161.00 | 5,345,181.00 | 17,261,342.00 | 13,542,459.00 | 5,281,898.00 | 18,824,357.00 | 9.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 550.00 | 550.00 | 0.00 | 550.00 | 550.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 119,645,126.00 | 73,586,406.96 | 193,231,532.96 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | -1.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 27,549,338.00 | (31,147,586.54) | (3,598,248.54) | 26,323,005.00 | (29,587,714.00) | (3,264,709.00) | -9.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,200,000.00 | 0.00 | 3,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,645,508.00 | 0.00 | 1,645,508.00 | 943,285.00 | 0.00 | 943,285.00 | -42.7% |
| 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 | (30,582,894.00) | 30,582,894.00 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (29,028,402.00) | 30,582,894.00 | 1,554,492.00 | (30,530,999.00) | 29,587,714.00 | (943,285.00) | -160.7% |

| Description | Function 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,479,064.00) | (564,692.54) | (2,043,756.54) | (4,207,994.00) | 0.00 | (4,207,994.00) | 105.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 15,366,778.17 | 712,812.83 | 16,079,591.00 | -11.3% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,366,778.17 | 712,812.83 | 16,079,591.00 | 11,158,784.17 | 712,812.83 | 11,871,597.00 | -26.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 187,465.20 | 0.00 | 187,465.20 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Items | | | 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 | 712,814.32 | 712,814.32 | 0.00 | 712,814.32 | 712,814.32 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | | 9,359,625.00 | 0.00 | 9,359,625.00 | 8,801,331.71 | 0.00 | 8,801,331.71 | -6.0% |
| Supplemental LCAP | 0000 | 9780 | | | | 690,000.00 | | 690,000.00 | |
| Parcel Tax Funds | 0000 | 9780 | | | | 1,428,493.23 | | 1,428,493.23 | |
| Parcel Tax Funds | 1100 | 9780 | | | | 5,254,345.26 | | 5,254,345.26 | |
| Parcel Tax Funds | 1400 | 9780 | | | | 1,428,493.22 | | 1,428,493.22 | |
| Supplemental LCAP | 0000 | 9780 | 800,000.00 | | 800,000.00 | | | | |
| Parcel Tax Funds | 0000 | 9780 | 7,418,204.48 | | 7,418,204.48 | | | | |
| Parcel Tax Funds | 1100 | 9780 | 1,141,420.52 | | 1,141,420.52 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,925,265.23 | 0.00 | 1,925,265.23 | 1,800,813.68 | 0.00 | 1,800,813.68 | -6.5% |
| Unassigned/Unappropriated Amount | | 9790 | 3,794,422.74 | (1.49) | 3,794,421.25 | 456,638.78 | (1.49) | 456,637.29 | -88.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|---|------------------------------|-------------------|
| 5640 | Medi-Cal Billing Option | 43,461.83 | 43,461.83 |
| 6230 | California Clean Energy Jobs Act | 98,399.17 | 98,399.17 |
| 6300 | Lottery: Instructional Materials | 92.12 | 92.12 |
| 7311 | Classified School Employee Professional Development Block Grant | 79,142.00 | 79,142.00 |
| 7370 | Supplementary Programs: Specialized Secondary | 0.01 | 0.01 |
| 7510 | Low-Performing Students Block Grant | 0.11 | 0.11 |
| 9010 | Other Restricted Local | 491,719.08 | 491,719.08 |
| Total, Restricted Balance | | 712,814.32 | 712,814.32 |

| 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 | 598,272.00 | 598,272.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,429,198.00 | 3,475,792.00 | 1.4% |
| 4) Other Local Revenue | | 8600-8799 | 122,300.00 | 112,300.00 | -8.2% |
| 5) TOTAL, REVENUES | | | 4,149,770.00 | 4,186,364.00 | 0.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,821,991.00 | 1,904,381.00 | 4.5% |
| 2) Classified Salaries | | 2000-2999 | 764,933.00 | 729,898.00 | -4.6% |
| 3) Employee Benefits | | 3000-3999 | 968,787.00 | 896,982.00 | -7.4% |
| 4) Books and Supplies | | 4000-4999 | 155,919.00 | 258,883.00 | 66.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 330,755.00 | 231,104.00 | -30.1% |
| 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 | 151,114.00 | 165,116.00 | 9.3% |
| 9) TOTAL, EXPENDITURES | | | 4,193,499.00 | 4,186,364.00 | -0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (43,729.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (43,729.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,407,813.65 | 1,364,084.65 | -3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,407,813.65 | 1,364,084.65 | -3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,407,813.65 | 1,364,084.65 | -3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,364,084.65 | 1,364,084.65 | 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 | 908,666.69 | 908,666.69 | 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 | 455,417.96 | 455,417.96 | 0.0% |
| Adult Education Operations | 0000 | 9780 | | 455,417.96 | |
| Adult Education Operations | 0000 | 9780 | 455,417.96 | | |
| 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 | (410,674.93) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,213,816.74 | | |
| 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 | | | 803,141.81 | | |
| 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 | (38.80) | | |
| 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 | | | (38.80) | | |
| 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) | | | 803,180.61 | | |

| 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 | 598,272.00 | 598,272.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 598,272.00 | 598,272.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 3,283,968.00 | 3,333,227.00 | 1.5% |
| All Other State Revenue | All Other | 8590 | 145,230.00 | 142,565.00 | -1.8% |
| TOTAL, OTHER STATE REVENUE | | | 3,429,198.00 | 3,475,792.00 | 1.4% |

| 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 | 3,000.00 | 3,000.00 | 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 | 119,000.00 | 109,000.00 | -8.4% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 300.00 | 300.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 122,300.00 | 112,300.00 | -8.2% |
| TOTAL, REVENUES | | | 4,149,770.00 | 4,186,364.00 | 0.9% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,483,966.00 | 1,310,181.00 | -11.7% |
| Certificated Pupil Support Salaries | | 1200 | 41,258.00 | 31,991.00 | -22.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 296,767.00 | 562,209.00 | 89.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,821,991.00 | 1,904,381.00 | 4.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 209,897.00 | 144,499.00 | -31.2% |
| Classified Support Salaries | | 2200 | 198,507.00 | 206,852.00 | 4.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 356,529.00 | 378,547.00 | 6.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 764,933.00 | 729,898.00 | -4.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 418,576.00 | 406,448.00 | -2.9% |
| PERS | | 3201-3202 | 163,969.00 | 154,196.00 | -6.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 103,089.00 | 80,099.00 | -22.3% |
| Health and Welfare Benefits | | 3401-3402 | 205,406.00 | 169,786.00 | -17.3% |
| Unemployment Insurance | | 3501-3502 | 1,505.00 | 26,278.00 | 1646.0% |
| Workers' Compensation | | 3601-3602 | 53,535.00 | 48,592.00 | -9.2% |
| OPEB, Allocated | | 3701-3702 | 22,707.00 | 11,583.00 | -49.0% |
| 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 | | | 968,787.00 | 896,982.00 | -7.4% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 5,864.00 | 2,000.00 | -65.9% |
| Materials and Supplies | | 4300 | 69,555.00 | 26,883.00 | -61.4% |
| Noncapitalized Equipment | | 4400 | 80,500.00 | 230,000.00 | 185.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 155,919.00 | 258,883.00 | 66.0% |

| 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 | 6,300.00 | 2,000.00 | -68.3% |
| Dues and Memberships | | 5300 | 1,300.00 | 1,300.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 100,780.00 | 100,304.00 | -0.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 45,700.00 | 25,000.00 | -45.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,500.00 | 6,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 157,755.00 | 85,900.00 | -45.5% |
| Communications | | 5900 | 12,420.00 | 10,100.00 | -18.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 330,755.00 | 231,104.00 | -30.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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 | 151,114.00 | 165,116.00 | 9.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 151,114.00 | 165,116.00 | 9.3% |
| TOTAL, EXPENDITURES | | | 4,193,499.00 | 4,186,364.00 | -0.2% |

| 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 | Function 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 | 598,272.00 | 598,272.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,429,198.00 | 3,475,792.00 | 1.4% |
| 4) Other Local Revenue | | 8600-8799 | 122,300.00 | 112,300.00 | -8.2% |
| 5) TOTAL, REVENUES | | | 4,149,770.00 | 4,186,364.00 | 0.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,262,627.00 | 1,920,501.00 | -15.1% |
| 2) Instruction - Related Services | 2000-2999 | | 1,255,039.00 | 1,596,871.00 | 27.2% |
| 3) Pupil Services | 3000-3999 | | 54,950.00 | 44,613.00 | -18.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 151,114.00 | 165,116.00 | 9.3% |
| 8) Plant Services | 8000-8999 | | 469,769.00 | 459,263.00 | -2.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,193,499.00 | 4,186,364.00 | -0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (43,729.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (43,729.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,407,813.65 | 1,364,084.65 | -3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,407,813.65 | 1,364,084.65 | -3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,407,813.65 | 1,364,084.65 | -3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,364,084.65 | 1,364,084.65 | 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 | 908,666.69 | 908,666.69 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 455,417.96 | 455,417.96 | 0.0% |
| Adult Education Operations | 0000 | 9780 | | 455,417.96 | |
| Adult Education Operations | 0000 | 9780 | 455,417.96 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 236,733.13 | 236,733.13 |
| 6391 | Adult Education Program | 667,513.60 | 667,513.60 |
| 9010 | Other Restricted Local | 4,419.96 | 4,419.96 |
| Total, Restricted Balance | | 908,666.69 | 908,666.69 |

| 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 | 769,528.00 | 1,020,510.00 | 32.6% |
| 3) Other State Revenue | | 8300-8599 | 3,761,729.00 | 4,313,872.00 | 14.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,353,730.00 | 793,624.00 | -41.4% |
| 5) TOTAL, REVENUES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,834,496.00 | 1,882,693.00 | 2.6% |
| 2) Classified Salaries | | 2000-2999 | 1,468,898.00 | 1,448,823.00 | -1.4% |
| 3) Employee Benefits | | 3000-3999 | 1,422,146.00 | 1,625,894.00 | 14.3% |
| 4) Books and Supplies | | 4000-4999 | 492,244.00 | 14,008.00 | -97.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 436,779.00 | 550,190.00 | 26.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 350,000.00 | 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 | 230,424.00 | 256,398.00 | 11.3% |
| 9) TOTAL, EXPENDITURES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |
| 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 | 400,533.34 | 400,533.34 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,533.34 | 400,533.34 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,533.34 | 400,533.34 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,533.34 | 400,533.34 | 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 | 109.93 | 109.93 | 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 | 400,423.41 | 400,423.41 | 0.0% |
| Child Development Operations | 0000 | 9780 | | 400,423.41 | |
| Child Development Operations | 0000 | 9780 | 400,423.41 | | |
| 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 | 812,552.21 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 127,714.36 | | |
| 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 | | | 940,266.57 | | |
| 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 | 258.27 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.02 | | |
| 6) TOTAL, LIABILITIES | | | 258.29 | | |
| 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) | | | 940,008.28 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 98,675.00 | 190,000.00 | 92.6% |
| 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 | 670,853.00 | 830,510.00 | 23.8% |
| TOTAL, FEDERAL REVENUE | | | 769,528.00 | 1,020,510.00 | 32.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 4,360.00 | 10,000.00 | 129.4% |
| 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 | 2,916,305.00 | 3,419,534.00 | 17.3% |
| All Other State Revenue | All Other | 8590 | 841,064.00 | 884,338.00 | 5.1% |
| TOTAL, OTHER STATE REVENUE | | | 3,761,729.00 | 4,313,872.00 | 14.7% |
| 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 | 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 | | | | | |
| Child Development Parent Fees | | 8673 | 254,000.00 | 0.00 | -100.0% |
| 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 | 1,099,730.00 | 793,624.00 | -27.8% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,353,730.00 | 793,624.00 | -41.4% |
| TOTAL, REVENUES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,481,380.00 | 1,537,896.00 | 3.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 353,116.00 | 344,797.00 | -2.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,834,496.00 | 1,882,693.00 | 2.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,148,302.00 | 1,163,359.00 | 1.3% |
| Classified Support Salaries | | 2200 | 78,701.00 | 70,245.00 | -10.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 241,895.00 | 215,219.00 | -11.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,468,898.00 | 1,448,823.00 | -1.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 367,857.00 | 441,611.00 | 20.0% |
| PERS | | 3201-3202 | 343,612.00 | 357,106.00 | 3.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 158,314.00 | 145,608.00 | -8.0% |
| Health and Welfare Benefits | | 3401-3402 | 452,603.00 | 546,031.00 | 20.6% |
| Unemployment Insurance | | 3501-3502 | 1,515.00 | 40,866.00 | 2597.4% |
| Workers' Compensation | | 3601-3602 | 68,338.00 | 67,366.00 | -1.4% |
| OPEB, Allocated | | 3701-3702 | 29,907.00 | 27,306.00 | -8.7% |
| 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 | | | 1,422,146.00 | 1,625,894.00 | 14.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 370,444.00 | 14,008.00 | -96.2% |
| Noncapitalized Equipment | | 4400 | 109,800.00 | 0.00 | -100.0% |
| Food | | 4700 | 12,000.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 492,244.00 | 14,008.00 | -97.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 93,972.00 | 0.00 | -100.0% |
| Travel and Conferences | | 5200 | 0.00 | 7,605.00 | New |
| Dues and Memberships | | 5300 | 4,840.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 500.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 186,957.00 | 501,000.00 | 168.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 141,182.00 | 41,585.00 | -70.5% |
| Communications | | 5900 | 9,328.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 436,779.00 | 550,190.00 | 26.0% |
| 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 | 350,000.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 350,000.00 | 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 | 230,424.00 | 256,398.00 | 11.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 230,424.00 | 256,398.00 | 11.3% |
| TOTAL, EXPENDITURES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |

| 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 | Function 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 | 769,528.00 | 1,020,510.00 | 32.6% |
| 3) Other State Revenue | | 8300-8599 | 3,761,729.00 | 4,313,872.00 | 14.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,353,730.00 | 793,624.00 | -41.4% |
| 5) TOTAL, REVENUES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,597,646.00 | 4,767,688.00 | 3.7% |
| 2) Instruction - Related Services | 2000-2999 | | 835,634.00 | 793,075.00 | -5.1% |
| 3) Pupil Services | 3000-3999 | | 115,035.00 | 200,000.00 | 73.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 230,424.00 | 256,398.00 | 11.3% |
| 8) Plant Services | 8000-8999 | | 106,248.00 | 110,845.00 | 4.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,884,987.00 | 6,128,006.00 | 4.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 400,533.34 | 400,533.34 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,533.34 | 400,533.34 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,533.34 | 400,533.34 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,533.34 | 400,533.34 | 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 | 109.93 | 109.93 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 400,423.41 | 400,423.41 | 0.0% |
| Child Development Operations | 0000 | 9780 | | 400,423.41 | |
| Child Development Operations | 0000 | 9780 | 400,423.41 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|--|-------------------|---------|
| | | Estimated Actuals | Budget |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 109.93 | 109.93 |
| Total, Restricted Balance | | 109.93 | 109.93 |

| 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 | 1,054,893.34 | 1,750,000.00 | 65.9% |
| 3) Other State Revenue | | 8300-8599 | 184,328.40 | 144,853.00 | -21.4% |
| 4) Other Local Revenue | | 8600-8799 | 335,704.70 | 515,000.00 | 53.4% |
| 5) TOTAL, REVENUES | | | 1,574,926.44 | 2,409,853.00 | 53.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,684,374.98 | 1,862,922.00 | 10.6% |
| 3) Employee Benefits | | 3000-3999 | 711,944.30 | 980,540.00 | 37.7% |
| 4) Books and Supplies | | 4000-4999 | 562,131.16 | 561,500.00 | -0.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (65,965.00) | (436,564.00) | 561.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 137,817.00 | 169,607.00 | 23.1% |
| 9) TOTAL, EXPENDITURES | | | 3,030,302.44 | 3,138,005.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,455,376.00) | (728,152.00) | -50.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,305,376.00 | 728,153.00 | -44.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (150,000.00) | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 150,000.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,000.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 150,000.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 1.00 | New |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 88,783.21 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1.00 | New |
| 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 | (88,783.21) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (431,731.50) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 41,432.68 | | |
| 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 | 88,783.21 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | (301,515.61) | | |
| 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) | | | (301,515.61) | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,054,893.34 | 1,750,000.00 | 65.9% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,054,893.34 | 1,750,000.00 | 65.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 184,328.40 | 144,853.00 | -21.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 184,328.40 | 144,853.00 | -21.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 299,390.00 | 500,000.00 | 67.0% |
| 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 | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 36,314.70 | 15,000.00 | -58.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 335,704.70 | 515,000.00 | 53.4% |
| TOTAL, REVENUES | | | 1,574,926.44 | 2,409,853.00 | 53.0% |

| 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 | 1,057,082.06 | 1,245,909.00 | 17.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 476,783.82 | 470,665.00 | -1.3% |
| Clerical, Technical and Office Salaries | | 2400 | 150,509.10 | 146,348.00 | -2.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,684,374.98 | 1,862,922.00 | 10.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 312,462.39 | 385,747.00 | 23.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 129,881.88 | 140,711.50 | 8.3% |
| Health and Welfare Benefits | | 3401-3402 | 222,221.27 | 378,198.00 | 70.2% |
| Unemployment Insurance | | 3501-3502 | 935.45 | 22,773.50 | 2334.5% |
| Workers' Compensation | | 3601-3602 | 35,740.46 | 37,947.00 | 6.2% |
| OPEB, Allocated | | 3701-3702 | 10,702.85 | 15,163.00 | 41.7% |
| 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 | | | 711,944.30 | 980,540.00 | 37.7% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,500.00 | 8,500.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 2,000.00 | 3,000.00 | 50.0% |
| Food | | 4700 | 551,631.16 | 550,000.00 | -0.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 562,131.16 | 561,500.00 | -0.1% |

| 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 | 400.00 | 2,000.00 | 400.0% |
| 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 | 50,000.00 | 60,000.00 | 20.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (180,075.00) | (593,574.00) | 229.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 55,700.00 | 86,000.00 | 54.4% |
| Communications | | 5900 | 8,010.00 | 9,010.00 | 12.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (65,965.00) | (436,564.00) | 561.8% |
| CAPITAL OUTLAY | | | | | |
| 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) | | | | | |
| 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 | 137,817.00 | 169,607.00 | 23.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 137,817.00 | 169,607.00 | 23.1% |
| TOTAL, EXPENDITURES | | | 3,030,302.44 | 3,138,005.00 | 3.6% |

| 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 | 1,305,376.00 | 728,153.00 | -44.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,305,376.00 | 728,153.00 | -44.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Function 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 | 1,054,893.34 | 1,750,000.00 | 65.9% |
| 3) Other State Revenue | | 8300-8599 | 184,328.40 | 144,853.00 | -21.4% |
| 4) Other Local Revenue | | 8600-8799 | 335,704.70 | 515,000.00 | 53.4% |
| 5) TOTAL, REVENUES | | | 1,574,926.44 | 2,409,853.00 | 53.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,892,485.44 | 2,968,398.00 | 2.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 137,817.00 | 169,607.00 | 23.1% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,030,302.44 | 3,138,005.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,455,376.00) | (728,152.00) | -50.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,305,376.00 | 728,153.00 | -44.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (150,000.00) | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 150,000.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,000.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 150,000.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 1.00 | New |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 88,783.21 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1.00 | New |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (88,783.21) | 0.00 | -100.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|--|-------------------|---------|
| | | Estimated Actuals | Budget |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 0.00 | 1.00 |
| Total, Restricted Balance | | 0.00 | 1.00 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 9,825.47 | 9,825.47 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,825.47 | 9,825.47 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,825.47 | 9,825.47 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,825.47 | 9,825.47 | 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 | 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 | 9,825.47 | 9,825.47 | 0.0% |
| Pupil Transportation Operations | 0000 | 9780 | | 9,825.47 | |
| Pupil Transportation Operations | 0000 | 9780 | 9,825.47 | | |
| 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 | 9,896.57 | | |
| 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 | | | 9,896.57 | | |
| 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) | | | 9,896.57 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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% |
| 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 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 | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 9,825.47 | 9,825.47 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,825.47 | 9,825.47 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,825.47 | 9,825.47 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,825.47 | 9,825.47 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,825.47 | 9,825.47 | 0.0% |
| Pupil Transportation Operations | 0000 | 9780 | | 9,825.47 | |
| Pupil Transportation Operations | 0000 | 9780 | 9,825.47 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 3,921,046.28 | 3,921,046.28 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,921,046.28 | 3,921,046.28 | 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 | 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 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,921,046.28 | 3,921,046.28 | 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 | 3,948,641.11 | | |
| 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 | | | 3,948,641.11 | | |
| 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) | | | 3,948,641.11 | | |

| 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% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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% |
| 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 Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 3,921,046.28 | 3,921,046.28 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,921,046.28 | 3,921,046.28 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,921,046.28 | 3,921,046.28 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 3,200,000.00 | 0.00 | -100.0% |
| 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 | | | (3,200,000.00) | 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) | | | (3,200,000.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,885,695.64 | 5,685,695.64 | -36.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,885,695.64 | 5,685,695.64 | -36.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,885,695.64 | 5,685,695.64 | -36.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,685,695.64 | 5,685,695.64 | 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 | 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 | 5,685,695.64 | 5,685,695.64 | 0.0% |
| Special Reserve for OPEB | 0000 | 9780 | | 5,685,695.64 | |
| Special Reserve for OPEB | 0000 | 9780 | 5,685,695.64 | | |
| 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 | 8,947,993.20 | | |
| 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 | | | 8,947,993.20 | | |
| 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) | | | 8,947,993.20 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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 | 3,200,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,200,000.00 | 0.00 | -100.0% |
| 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 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) | | | (3,200,000.00) | 0.00 | -100.0% |

| Description | Function 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | 3,200,000.00 | 0.00 | -100.0% |
| 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 | | | (3,200,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,200,000.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,885,695.64 | 5,685,695.64 | -36.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,885,695.64 | 5,685,695.64 | -36.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,885,695.64 | 5,685,695.64 | -36.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,685,695.64 | 5,685,695.64 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,685,695.64 | 5,685,695.64 | 0.0% |
| Special Reserve for OPEB | 0000 | 9780 | | 5,685,695.64 | |
| Special Reserve for OPEB | 0000 | 9780 | 5,685,695.64 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 1,010,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,010,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 351,115.00 | New |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 147,747.00 | New |
| 4) Books and Supplies | | 4000-4999 | 5,231,708.00 | 2,864,708.00 | -45.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,489,000.00 | 1,420,000.00 | -4.6% |
| 6) Capital Outlay | | 6000-6999 | 84,629,178.00 | 69,453,271.00 | -17.9% |
| 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 | | | 91,349,886.00 | 74,236,841.00 | -18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (90,339,886.00) | (74,236,841.00) | -17.8% |
| 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 | 71,700,000.00 | 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 | | | 71,700,000.00 | 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) | | | (18,639,886.00) | (74,236,841.00) | 298.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,834,355.37 | 68,194,469.37 | -21.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 86,834,355.37 | 68,194,469.37 | -21.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 86,834,355.37 | 68,194,469.37 | -21.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,194,469.37 | (6,042,371.63) | -108.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 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 | 68,194,469.37 | 0.00 | -100.0% |
| Building Fund Operations | 0000 | 9780 | 68,194,469.37 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (6,042,371.63) | New |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 117,892,631.62 | | |
| 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 | | | 117,892,631.62 | | |
| 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 | 4,035.72 | | |
| 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 | | | 4,035.72 | | |
| 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) | | | 117,888,595.90 | | |

| 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 | 1,010,000.00 | 0.00 | -100.0% |
| 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 | | | 1,010,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,010,000.00 | 0.00 | -100.0% |

| 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 | 173,574.00 | New |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 177,541.00 | New |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 351,115.00 | New |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 80,441.00 | New |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 23,878.00 | New |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 28,750.00 | New |
| Unemployment Insurance | | 3501-3502 | 0.00 | 4,319.00 | New |
| Workers' Compensation | | 3601-3602 | 0.00 | 7,198.00 | New |
| OPEB, Allocated | | 3701-3702 | 0.00 | 3,161.00 | New |
| 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 | 147,747.00 | New |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,911,708.00 | 1,254,708.00 | -56.9% |
| Noncapitalized Equipment | | 4400 | 2,320,000.00 | 1,610,000.00 | -30.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,231,708.00 | 2,864,708.00 | -45.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,000.00 | 4,000.00 | 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 | 217,000.00 | 121,000.00 | -44.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,265,000.00 | 1,292,000.00 | 2.1% |
| Communications | | 5900 | 3,000.00 | 3,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,489,000.00 | 1,420,000.00 | -4.6% |
| 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 | 84,267,178.00 | 69,321,271.00 | -17.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 362,000.00 | 132,000.00 | -63.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 84,629,178.00 | 69,453,271.00 | -17.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 91,349,886.00 | 74,236,841.00 | -18.7% |

| 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 | 71,700,000.00 | 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 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 71,700,000.00 | 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) | | | 71,700,000.00 | 0.00 | -100.0% |

| Description | Function 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 | 1,010,000.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 1,010,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 91,349,886.00 | 74,236,841.00 | -18.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 91,349,886.00 | 74,236,841.00 | -18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (90,339,886.00) | (74,236,841.00) | -17.8% |
| 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 | 71,700,000.00 | 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 | | | 71,700,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (18,639,886.00) | (74,236,841.00) | 298.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,834,355.37 | 68,194,469.37 | -21.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 86,834,355.37 | 68,194,469.37 | -21.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 86,834,355.37 | 68,194,469.37 | -21.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,194,469.37 | (6,042,371.63) | -108.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 68,194,469.37 | 0.00 | -100.0% |
| Building Fund Operations | 0000 | 9780 | 68,194,469.37 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (6,042,371.63) | New |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 200,000.00 | 200,000.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 35,000.00 | New |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 200,000.00 | 235,000.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (200,000.00) | (235,000.00) | 17.5% |
| 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 FUND BALANCE (C + D4) | | | (200,000.00) | (235,000.00) | 17.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,645,883.89 | 2,445,883.89 | -7.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,645,883.89 | 2,445,883.89 | -7.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,645,883.89 | 2,445,883.89 | -7.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,445,883.89 | 2,210,883.89 | -9.6% |
| 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 | 67,806.26 | 67,806.26 | 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 | 2,378,077.63 | 2,143,077.63 | -9.9% |
| Capital Facilities Fund Operations | 0000 | 9780 | | 2,143,077.63 | |
| Capital Facilities Operations | 0000 | 9780 | 2,378,077.63 | | |
| 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 | 3,625,149.85 | | |
| 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 | | | 3,625,149.85 | | |
| 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) | | | 3,625,149.85 | | |

| 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 | 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 Mitigation/Developer Fees | | 8681 | 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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 | 100,000.00 | 100,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 100,000.00 | 100,000.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 200,000.00 | 200,000.00 | 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 | 0.00 | 35,000.00 | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 35,000.00 | New |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| 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 | | | 200,000.00 | 235,000.00 | 17.5% |

| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 200,000.00 | 235,000.00 | 17.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 200,000.00 | 235,000.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (200,000.00) | (235,000.00) | 17.5% |
| 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 | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (200,000.00) | (235,000.00) | 17.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,645,883.89 | 2,445,883.89 | -7.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,645,883.89 | 2,445,883.89 | -7.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,645,883.89 | 2,445,883.89 | -7.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,445,883.89 | 2,210,883.89 | -9.6% |
| 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 | 67,806.26 | 67,806.26 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,378,077.63 | 2,143,077.63 | -9.9% |
| Capital Facilities Fund Operations | 0000 | 9780 | | 2,143,077.63 | |
| Capital Facilities Operations | 0000 | 9780 | 2,378,077.63 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|------------------------|-------------------|-----------|
| | | Estimated Actuals | Budget |
| 9010 | Other Restricted Local | 67,806.26 | 67,806.26 |
| Total, Restricted Balance | | 67,806.26 | 67,806.26 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 0.01 | 0.01 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.01 | 0.01 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.01 | 0.01 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.01 | 0.01 | 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 | 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 | 0.01 | 0.01 | 0.0% |
| State School Building | 0000 | 9780 | | 0.01 | |
| State School Building | 0000 | 9780 | 0.01 | | |
| 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 | 0.00 | | |
| 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 | 0.01 | | |
| 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 | | | 0.01 | | |
| 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) | | | 0.01 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |

| 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 | Function 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 0.01 | 0.01 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.01 | 0.01 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.01 | 0.01 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.01 | 0.01 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.01 | 0.01 | 0.0% |
| State School Building | 0000 | 9780 | | 0.01 | |
| State School Building | 0000 | 9780 | 0.01 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 1,680.92 | 1,680.92 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,680.92 | 1,680.92 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,680.92 | 1,680.92 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,680.92 | 1,680.92 | 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 | 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 | 1,680.92 | 1,680.92 | 0.0% |
| County School Facilities | 0000 | 9780 | | 1,680.92 | |
| County School Facilities Operations | 0000 | 9780 | 1,680.92 | | |
| 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 | 1,693.09 | | |
| 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 | | | 1,693.09 | | |
| 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) | | | 1,693.09 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |

| 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 | Function 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 1,680.92 | 1,680.92 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,680.92 | 1,680.92 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,680.92 | 1,680.92 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,680.92 | 1,680.92 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,680.92 | 1,680.92 | 0.0% |
| County School Facilities | 0000 | 9780 | | 1,680.92 | |
| County School Facilities Operations | 0000 | 9780 | 1,680.92 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 927,302.00 | 777,600.00 | -16.1% |
| 3) Other State Revenue | | 8300-8599 | 141,400.00 | 141,400.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 26,679,285.45 | 26,518,760.00 | -0.6% |
| 5) TOTAL, REVENUES | | | 27,747,987.45 | 27,437,760.00 | -1.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 37,198,331.91 | 39,941,346.91 | 7.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 37,198,331.91 | 39,941,346.91 | 7.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,450,344.46) | (12,503,586.91) | 32.3% |
| 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 | 485,491.60 | 485,491.00 | 0.0% |
| b) Uses | | 7630-7699 | 188,131.13 | 674,828.13 | 258.7% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 297,360.47 | (189,337.13) | -163.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,152,983.99) | (12,692,924.04) | 38.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,869,965.32 | 23,716,981.33 | -27.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,869,965.32 | 23,716,981.33 | -27.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,869,965.32 | 23,716,981.33 | -27.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,716,981.33 | 11,024,057.29 | -53.5% |
| 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 | 23,716,981.33 | 11,024,057.29 | -53.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,977,710.69 | | |
| 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 | 2.00 | | |
| 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 | | | 10,977,712.69 | | |
| 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) | | | 10,977,712.69 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 927,302.00 | 777,600.00 | -16.1% |
| TOTAL, FEDERAL REVENUE | | | 927,302.00 | 777,600.00 | -16.1% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 141,400.00 | 141,400.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 141,400.00 | 141,400.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 24,071,485.45 | 23,696,360.00 | -1.6% |
| Unsecured Roll | | 8612 | 1,004,300.00 | 1,013,800.00 | 0.9% |
| Prior Years' Taxes | | 8613 | 221,200.00 | 304,300.00 | 37.6% |
| Supplemental Taxes | | 8614 | 1,138,000.00 | 1,138,000.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 244,300.00 | 366,300.00 | 49.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 26,679,285.45 | 26,518,760.00 | -0.6% |
| TOTAL, REVENUES | | | 27,747,987.45 | 27,437,760.00 | -1.1% |

| 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 | 25,540,000.00 | 29,025,000.00 | 13.6% |
| Bond Interest and Other Service Charges | | 7434 | 11,658,331.91 | 10,916,346.91 | -6.4% |
| 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) | | | 37,198,331.91 | 39,941,346.91 | 7.4% |
| TOTAL, EXPENDITURES | | | 37,198,331.91 | 39,941,346.91 | 7.4% |

| 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: 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 | 485,491.60 | 485,491.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 485,491.60 | 485,491.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 188,131.13 | 674,828.13 | 258.7% |
| (d) TOTAL, USES | | | 188,131.13 | 674,828.13 | 258.7% |
| 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) | | | 297,360.47 | (189,337.13) | -163.7% |

| Description | Function 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 | 927,302.00 | 777,600.00 | -16.1% |
| 3) Other State Revenue | | 8300-8599 | 141,400.00 | 141,400.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 26,679,285.45 | 26,518,760.00 | -0.6% |
| 5) TOTAL, REVENUES | | | 27,747,987.45 | 27,437,760.00 | -1.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 37,198,331.91 | 39,941,346.91 | 7.4% |
| 10) TOTAL, EXPENDITURES | | | 37,198,331.91 | 39,941,346.91 | 7.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (9,450,344.46) | (12,503,586.91) | 32.3% |
| 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 | 485,491.60 | 485,491.00 | 0.0% |
| b) Uses | | 7630-7699 | 188,131.13 | 674,828.13 | 258.7% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 297,360.47 | (189,337.13) | -163.7% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,152,983.99) | (12,692,924.04) | 38.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,869,965.32 | 23,716,981.33 | -27.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,869,965.32 | 23,716,981.33 | -27.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,869,965.32 | 23,716,981.33 | -27.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,716,981.33 | 11,024,057.29 | -53.5% |
| 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 | 23,716,981.33 | 11,024,057.29 | -53.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|------------------------|-------------------|---------------|
| | | Estimated Actuals | Budget |
| 9010 | Other Restricted Local | 23,716,981.33 | 11,024,057.29 |
| Total, Restricted Balance | | 23,716,981.33 | 11,024,057.29 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 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 | 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 | 61,363.91 | 61,363.91 | 0.0% |
| Tax Override Operations | 0000 | 9780 | | 61,363.91 | |
| Tax Override Operations | 0000 | 9780 | 61,363.91 | | |
| 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 | 61,363.91 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 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 | | | 61,363.91 | | |
| 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) | | | 61,363.91 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 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 | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 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% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 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 | | | 0.00 | 0.00 | 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 | | | | | |
| 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 | | | | | |
| 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% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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 | Function 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 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 61,363.91 | 61,363.91 | 0.0% |
| Tax Override Operations | 0000 | 9780 | | 61,363.91 | |
| Tax Override Operations | 0000 | 9780 | 61,363.91 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| 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 | 2,215,247.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,215,247.00 | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 226,190.00 | 230,770.00 | 2.0% |
| 3) Employee Benefits | | 3000-3999 | 96,866.00 | 108,847.00 | 12.4% |
| 4) Books and Supplies | | 4000-4999 | 11,716.00 | 12,216.00 | 4.3% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 2,042,416.00 | 1,916,916.00 | -6.1% |
| 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 | | | 2,377,188.00 | 2,268,749.00 | -4.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (161,941.00) | (2,268,749.00) | 1301.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 340,132.00 | 215,132.00 | -36.8% |
| 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 | | | 340,132.00 | 215,132.00 | -36.8% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 178,191.00 | (2,053,617.00) | -1252.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,323,429.36) | (2,145,238.36) | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,145,238.36) | (4,198,855.36) | 95.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,145,238.36) | (4,198,855.36) | 95.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,451,498.66 | | |
| 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 | 443,874.78 | | |
| 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 | 243,496.00 | | |
| 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 | | | 5,138,869.44 | | |
| 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 | 7,569,561.48 | | |
| 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 | | | 7,569,561.48 | | |
| 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) | | | (2,430,692.04) | | |

| 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 | 60,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 2,155,247.00 | 0.00 | -100.0% |
| 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 | | | 2,215,247.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,215,247.00 | 0.00 | -100.0% |

| 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 | 72,850.00 | 73,207.00 | 0.5% |
| Clerical, Technical and Office Salaries | | 2400 | 153,340.00 | 157,563.00 | 2.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 226,190.00 | 230,770.00 | 2.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 46,821.00 | 52,870.00 | 12.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,083.00 | 16,227.00 | 0.9% |
| Health and Welfare Benefits | | 3401-3402 | 27,158.00 | 30,103.00 | 10.8% |
| Unemployment Insurance | | 3501-3502 | 131.00 | 2,839.00 | 2067.2% |
| Workers' Compensation | | 3601-3602 | 4,637.00 | 4,731.00 | 2.0% |
| OPEB, Allocated | | 3701-3702 | 2,036.00 | 2,077.00 | 2.0% |
| 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 | | | 96,866.00 | 108,847.00 | 12.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,216.00 | 7,216.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 4,500.00 | 5,000.00 | 11.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,716.00 | 12,216.00 | 4.3% |

| 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 | 2,000.00 | 2,000.00 | 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 - Interfund | | 5750 | 2,500.00 | 2,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,037,416.00 | 1,912,416.00 | -6.1% |
| Communications | | 5900 | 500.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,042,416.00 | 1,916,916.00 | -6.1% |
| 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 | | | 2,377,188.00 | 2,268,749.00 | -4.6% |

| 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 | 340,132.00 | 215,132.00 | -36.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 340,132.00 | 215,132.00 | -36.8% |
| 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) | | | 340,132.00 | 215,132.00 | -36.8% |

| Description | Function 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 | 2,215,247.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,215,247.00 | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 2,377,188.00 | 2,268,749.00 | -4.6% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 2,377,188.00 | 2,268,749.00 | -4.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (161,941.00) | (2,268,749.00) | 1301.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 340,132.00 | 215,132.00 | -36.8% |
| 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 | | | 340,132.00 | 215,132.00 | -36.8% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 178,191.00 | (2,053,617.00) | -1252.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,323,429.36) | (2,145,238.36) | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,145,238.36) | (4,198,855.36) | 95.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,145,238.36) | (4,198,855.36) | 95.7% |

| Resource | Description | 2020-21 | 2021-22 |
|--------------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Net Position | | 0.00 | 0.00 |

| 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) | 9,426.00 | 0.00 | 9,426.00 | 9,426.00 | 0.00 | 9,426.00 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 9,426.00 | 0.00 | 9,426.00 | 9,426.00 | 0.00 | 9,426.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9,426.00 | 0.00 | 9,426.00 | 9,426.00 | 0.00 | 9,426.00 |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 6,908,949.00 | | 6,908,949.00 | | | 6,908,949.00 |
| Work in Progress | 30,751,552.00 | | 30,751,552.00 | | | 30,751,552.00 |
| Total capital assets not being depreciated | 37,660,501.00 | 0.00 | 37,660,501.00 | 0.00 | 0.00 | 37,660,501.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 23,077,636.00 | | 23,077,636.00 | | | 23,077,636.00 |
| Buildings | 400,469,762.00 | | 400,469,762.00 | | | 400,469,762.00 |
| Equipment | 12,217,465.75 | | 12,217,465.75 | | | 12,217,465.75 |
| Total capital assets being depreciated | 435,764,863.75 | 0.00 | 435,764,863.75 | 0.00 | 0.00 | 435,764,863.75 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (9,061,726.00) | | (9,061,726.00) | | | (9,061,726.00) |
| Buildings | (116,635,849.00) | | (116,635,849.00) | | | (116,635,849.00) |
| Equipment | (10,767,010.00) | | (10,767,010.00) | | | (10,767,010.00) |
| Total accumulated depreciation | (136,464,585.00) | 0.00 | (136,464,585.00) | 0.00 | 0.00 | (136,464,585.00) |
| Total capital assets being depreciated, net | 299,300,278.75 | 0.00 | 299,300,278.75 | 0.00 | 0.00 | 299,300,278.75 |
| Governmental activity capital assets, net | 336,960,779.75 | 0.00 | 336,960,779.75 | 0.00 | 0.00 | 336,960,779.75 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. | | |
|---|----------------------------------|------------|-----------------------------------|------------|---|------------|---|--|------------|---|------------|----------------|-----|
| 1000 - Certificated Salaries | 72,173,148.20 | 301 | 169,202.00 | 303 | 72,003,946.20 | 305 | 39,574.35 | | 307 | 71,964,371.85 | 309 | | |
| 2000 - Classified Salaries | 31,111,790.45 | 311 | 217,166.00 | 313 | 30,894,624.45 | 315 | 2,726,345.00 | | 317 | 28,168,279.45 | 319 | | |
| 3000 - Employee Benefits | 39,034,575.34 | 321 | 976,222.00 | 323 | 38,058,353.34 | 325 | 1,302,121.00 | | 327 | 36,756,232.34 | 329 | | |
| 4000 - Books, Supplies Equip Replace. (6500) | 10,338,881.29 | 331 | 4,125.00 | 333 | 10,334,756.29 | 335 | 1,315,259.00 | | 337 | 9,019,497.29 | 339 | | |
| 5000 - Services. . . & 7300 - Indirect Costs | 40,306,595.68 | 341 | 22,500.00 | 343 | 40,284,095.68 | 345 | 16,175,132.00 | | 347 | 24,108,963.68 | 349 | | |
| TOTAL | | | | | 191,575,775.96 | 365 | TOTAL | | | | | 170,017,344.61 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | | Object | EDP No. |
|--|-------------|---------------|--------|---------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 53,179,984.85 | | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 7,832,246.06 | | 380 |
| 3. STRS. | 3101 & 3102 | 14,274,394.00 | | 382 |
| 4. PERS. | 3201 & 3202 | 1,961,119.00 | | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,684,382.00 | | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 4,959,599.15 | | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 45,102.00 | | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 1,432,896.00 | | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 | | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 85,369,723.06 | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 907,818.00 | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 84,461,905.06 | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 49.68% | | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | | |

PART III: DEFICIENCY AMOUNT

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

| | |
|--|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 49.68% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 5.32% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 170,017,344.61 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 9,044,922.73 |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 76,621,843.00 | 301 | 157,339.00 | 303 | 76,464,504.00 | 305 | 21,162.00 | | 307 | 76,443,342.00 | 309 |
| 2000 - Classified Salaries | 34,461,534.57 | 311 | 435,433.00 | 313 | 34,026,101.57 | 315 | 3,184,759.00 | | 317 | 30,841,342.57 | 319 |
| 3000 - Employee Benefits | 45,682,820.43 | 321 | 1,169,690.10 | 323 | 44,513,130.33 | 325 | 1,475,265.00 | | 327 | 43,037,865.33 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,171,720.00 | 331 | 17,500.00 | 333 | 6,154,220.00 | 335 | 658,936.00 | | 337 | 5,495,284.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 26,693,453.00 | 341 | 0.00 | 343 | 26,693,453.00 | 345 | 12,443,566.00 | | 347 | 14,249,887.00 | 349 |
| TOTAL | | | | | 187,851,408.90 | 365 | TOTAL | | | 170,067,720.90 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|-------------|---------------|---------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 59,250,129.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 8,042,293.57 | 380 |
| 3. STRS. | 3101 & 3102 | 14,654,613.00 | 382 |
| 4. PERS. | 3201 & 3202 | 1,940,968.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,577,198.87 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 6,709,718.00 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 840,787.67 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 1,403,772.79 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 94,419,480.90 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 1,019,825.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 93,399,655.90 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 54.92% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

PART III: DEFICIENCY AMOUNT

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

| | |
|---|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 54.92% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.08% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 170,067,720.90 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 136,054.18 |

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

| 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 | 194,877,040.96 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 9,807,290.19 |
| 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 | 70,975.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 265,992.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,645,508.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 269,807.00 |
| 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) | | | | 2,252,282.00 |
| 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 | 1,455,376.00 |
| 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) | | | | 184,272,844.77 |

| 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) | | 0.00 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 0.00 |
| 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.) | 158,190,411.95 | 16,782.29 |
| 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) | 158,190,411.95 | 16,782.29 |
| B. Required effort (Line A.2 times 90%) | 142,371,370.76 | 15,104.06 |
| C. Current year expenditures (Line I.E and Line II.B) | 184,272,844.77 | 0.00 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 15,104.06 |
| 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 Calculation Incomplete | |
| 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% | 100.00% |

| 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) 5,048,852.00
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) 136,428,808.99

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) 3.70%

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) | 7,152,954.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,147,801.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 75,400.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 100,000.00 |
| 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) | 631,039.77 |
| 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) | 13.02 |
| 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) | 10,107,207.79 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (257,944.69) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 9,849,263.10 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 118,242,686.24 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 25,168,914.89 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 12,766,993.45 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 356,228.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 70,975.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,835,529.00 |
| 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) | 616,828.00 |
| 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) | 0.00 |
| 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) | 16,424,089.23 |
| 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) | 338.98 |
| 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) | 4,042,385.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 5,548,591.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,340,854.28 |
| 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) | 187,414,413.07 |

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) 5.39%

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) 5.26%

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>10,107,207.79</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(1,198,134.86)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>(246,091.56)</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 (4.76%) 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 (4.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.11%) times Part III, Line B19); zero if positive | <u>(257,944.69)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(257,944.69)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| <p>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.</p> | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>5.26%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-128,972.35) is applied to the current year calculation and the remainder (\$-128,972.34) is deferred to one or more future years: | <u>5.32%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-85,981.56) is applied to the current year calculation and the remainder (\$-171,963.13) is deferred to one or more future years: | <u>5.35%</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>(257,944.69)</u> |

Approved indirect cost rate: 4.76%
Highest rate used in any program: 6.11%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 1,142,172.00 | 54,197.00 | 4.75% |
| 01 | 3182 | 20,896.00 | 985.00 | 4.71% |
| 01 | 3210 | 600,561.00 | 28,586.00 | 4.76% |
| 01 | 3212 | 2,222,553.00 | 105,794.00 | 4.76% |
| 01 | 3215 | 512,002.00 | 24,371.00 | 4.76% |
| 01 | 3310 | 1,473,901.00 | 70,158.00 | 4.76% |
| 01 | 3312 | 202,601.00 | 12,380.00 | 6.11% |
| 01 | 3315 | 25,126.00 | 1,195.00 | 4.76% |
| 01 | 3318 | 4,434.00 | 211.00 | 4.76% |
| 01 | 3385 | 33,922.00 | 1,615.00 | 4.76% |
| 01 | 3410 | 111,022.00 | 5,284.00 | 4.76% |
| 01 | 3550 | 39,963.00 | 1,902.00 | 4.76% |
| 01 | 4035 | 277,519.00 | 13,164.00 | 4.74% |
| 01 | 4127 | 112,922.00 | 5,375.00 | 4.76% |
| 01 | 4201 | 557.00 | 11.00 | 1.97% |
| 01 | 4203 | 275,159.00 | 5,571.00 | 2.02% |
| 01 | 5640 | 203,112.05 | 9,668.00 | 4.76% |
| 01 | 6010 | 1,660,966.00 | 79,067.00 | 4.76% |
| 01 | 6385 | 132,603.00 | 6,248.00 | 4.71% |
| 01 | 6387 | 303,149.00 | 14,430.00 | 4.76% |
| 01 | 6388 | 809,949.00 | 39,006.00 | 4.82% |
| 01 | 6515 | 3,516.00 | 166.00 | 4.72% |
| 01 | 6520 | 81,329.00 | 3,871.00 | 4.76% |
| 01 | 7220 | 282,883.00 | 13,467.00 | 4.76% |
| 01 | 7420 | 757,721.00 | 36,068.00 | 4.76% |
| 01 | 7422 | 2,917,945.00 | 138,894.00 | 4.76% |
| 01 | 7510 | 144,102.00 | 6,862.00 | 4.76% |
| 01 | 9010 | 4,783,692.42 | 90,746.00 | 1.90% |
| 11 | 6371 | 11,455.00 | 545.00 | 4.76% |
| 11 | 6391 | 3,182,952.00 | 144,745.00 | 4.55% |
| 12 | 5025 | 739,646.00 | 35,207.00 | 4.76% |
| 12 | 6060 | 675,120.00 | 32,136.00 | 4.76% |
| 12 | 6105 | 2,926,961.00 | 139,344.00 | 4.76% |
| 12 | 9010 | 982,021.00 | 23,737.00 | 2.42% |
| 13 | 5310 | 2,892,485.44 | 137,817.00 | 4.76% |

July 1 Budget
2020-21 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 4,544,469.26 | | 826,283.12 | 5,370,752.38 |
| 2. State Lottery Revenue | 8560 | 1,459,634.00 | | 468,247.00 | 1,927,881.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 6,004,103.26 | 0.00 | 1,294,530.12 | 7,298,633.38 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 850,244.00 | 850,244.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,068,260.00 | | | 1,068,260.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 444,194.00 | 444,194.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,068,260.00 | 0.00 | 1,294,438.00 | 2,362,698.00 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 4,935,843.26 | 0.00 | 92.12 | 4,935,935.38 |
| D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300. | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

| 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 | 96,920,907.00 | -1.64% | 95,328,462.00 | 2.77% | 97,973,213.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 1,822,862.00 | 0.00% | 1,822,862.00 | 0.00% | 1,822,862.00 |
| 4. Other Local Revenues | 8600-8799 | 53,501,791.00 | 2.98% | 55,094,374.00 | 3.53% | 57,038,255.00 |
| 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 | (29,587,714.00) | -1.24% | (29,222,249.00) | 0.75% | (29,441,453.00) |
| 6. Total (Sum lines A1 thru A5c) | | 122,657,846.00 | 0.30% | 123,023,449.00 | 3.55% | 127,392,877.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 61,818,358.00 | | 62,532,542.00 |
| b. Step & Column Adjustment | | | | 618,184.00 | | 625,325.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | |
| d. Other Adjustments | | | | 96,000.00 | | 96,000.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 61,818,358.00 | 1.16% | 62,532,542.00 | 1.15% | 63,253,867.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,613,112.57 | | 22,188,021.57 |
| b. Step & Column Adjustment | | | | 574,909.00 | | 590,201.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,613,112.57 | 2.66% | 22,188,021.57 | 2.66% | 22,778,222.57 |
| 3. Employee Benefits | 3000-3999 | 29,173,722.43 | 5.36% | 30,736,050.00 | 1.84% | 31,303,048.00 |
| 4. Books and Supplies | 4000-4999 | 3,522,958.00 | -6.72% | 3,286,044.00 | 0.07% | 3,288,381.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 11,121,017.00 | -2.11% | 10,886,518.00 | 0.76% | 10,969,049.00 |
| 6. Capital Outlay | 6000-6999 | 58,450.00 | 0.00% | 58,450.00 | 0.00% | 58,450.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,385,063.00) | -39.06% | (844,063.00) | -3.83% | (811,700.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 943,285.00 | 0.00% | 943,285.00 | 0.00% | 943,285.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | (4,500,000.00) | 6.67% | (4,800,000.00) |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 126,865,840.00 | -1.24% | 125,286,847.57 | 1.35% | 126,982,602.57 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (4,207,994.00) | | (2,263,398.57) | | 410,274.43 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 15,366,778.17 | | 11,158,784.17 | | 8,895,385.60 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,158,784.17 | | 8,895,385.60 | | 9,305,660.03 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 100,000.00 | | 100,000.00 | | 100,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | |
| d. Assigned | 9780 | 8,801,331.71 | | 6,828,824.00 | | 6,685,921.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,800,813.68 | | 1,428,945.00 | | 1,456,933.00 |
| 2. Unassigned/Unappropriated | 9790 | 456,638.78 | | 537,616.60 | | 1,062,806.03 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 11,158,784.17 | | 8,895,385.60 | | 9,305,660.03 |

| 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 | 1,800,813.68 | | 1,428,945.00 | | 1,456,933.00 |
| c. Unassigned/Unappropriated | 9790 | 456,638.78 | | 537,616.60 | | 1,062,806.03 |
| (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 | 3,921,046.28 | | 3,932,809.00 | | 3,944,608.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 6,178,498.74 | | 5,899,370.60 | | 6,464,347.03 |
| 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. | | | | | | |
| See board resolution for budget adjustments | | | | | | |

| 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 | 724,888.00 | 0.00% | 724,888.00 | 0.00% | 724,888.00 |
| 2. Federal Revenues | 8100-8299 | 10,402,350.00 | -64.31% | 3,712,385.00 | 0.00% | 3,712,385.00 |
| 3. Other State Revenues | 8300-8599 | 14,340,149.00 | -31.38% | 9,839,526.00 | 0.00% | 9,839,526.00 |
| 4. Other Local Revenues | 8600-8799 | 8,807,715.00 | 0.00% | 8,807,715.00 | 0.00% | 8,807,715.00 |
| 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 | 29,587,714.00 | -1.24% | 29,222,249.00 | 0.75% | 29,441,453.00 |
| 6. Total (Sum lines A1 thru A5c) | | 63,862,816.00 | -18.10% | 52,306,763.00 | 0.42% | 52,525,967.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 14,803,485.00 | | 10,937,956.00 |
| b. Step & Column Adjustment | | | | 148,035.00 | | 109,380.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (4,013,564.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 14,803,485.00 | -26.11% | 10,937,956.00 | 1.00% | 11,047,336.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,848,422.00 | | 11,717,402.00 |
| b. Step & Column Adjustment | | | | 341,768.00 | | 311,683.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,472,788.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,848,422.00 | -8.80% | 11,717,402.00 | 2.66% | 12,029,085.00 |
| 3. Employee Benefits | 3000-3999 | 16,509,098.00 | -14.91% | 14,047,738.00 | 2.69% | 14,425,638.00 |
| 4. Books and Supplies | 4000-4999 | 2,648,762.00 | 41.44% | 3,746,396.00 | -7.50% | 3,465,275.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,163,557.00 | -25.05% | 12,114,084.00 | -7.03% | 11,262,456.00 |
| 6. Capital Outlay | 6000-6999 | 95,000.00 | 44.05% | 136,845.00 | -8.22% | 125,598.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 550.00 | -100.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 793,942.00 | -68.14% | 252,942.00 | -12.79% | 220,579.00 |
| 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) | | 63,862,816.00 | -17.08% | 52,953,363.00 | -0.71% | 52,575,967.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 0.00 | | (646,600.00) | | (50,000.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 712,812.83 | | 712,812.83 | | 66,212.83 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 712,812.83 | | 66,212.83 | | 16,212.83 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 712,814.32 | | 66,212.83 | | 16,212.83 |
| 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 | (1.49) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 712,812.83 | | 66,212.83 | | 16,212.83 |

| 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. | | | | | | |
| Reduction in Covid related salaries, which was one-time in the prior year | | | | | | |

| 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 | 97,645,795.00 | -1.63% | 96,053,350.00 | 2.75% | 98,698,101.00 |
| 2. Federal Revenues | 8100-8299 | 10,402,350.00 | -64.31% | 3,712,385.00 | 0.00% | 3,712,385.00 |
| 3. Other State Revenues | 8300-8599 | 16,163,011.00 | -27.85% | 11,662,388.00 | 0.00% | 11,662,388.00 |
| 4. Other Local Revenues | 8600-8799 | 62,309,506.00 | 2.56% | 63,902,089.00 | 3.04% | 65,845,970.00 |
| 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) | | 186,520,662.00 | -6.00% | 175,330,212.00 | 2.62% | 179,918,844.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 76,621,843.00 | | 73,470,498.00 |
| b. Step & Column Adjustment | | | | 766,219.00 | | 734,705.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,917,564.00) | | 96,000.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 76,621,843.00 | -4.11% | 73,470,498.00 | 1.13% | 74,301,203.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 34,461,534.57 | | 33,905,423.57 |
| b. Step & Column Adjustment | | | | 916,677.00 | | 901,884.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,472,788.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 34,461,534.57 | -1.61% | 33,905,423.57 | 2.66% | 34,807,307.57 |
| 3. Employee Benefits | 3000-3999 | 45,682,820.43 | -1.97% | 44,783,788.00 | 2.11% | 45,728,686.00 |
| 4. Books and Supplies | 4000-4999 | 6,171,720.00 | 13.95% | 7,032,440.00 | -3.96% | 6,753,656.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 27,284,574.00 | -15.70% | 23,000,602.00 | -3.34% | 22,231,505.00 |
| 6. Capital Outlay | 6000-6999 | 153,450.00 | 27.27% | 195,295.00 | -5.76% | 184,048.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 550.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (591,121.00) | 0.00% | (591,121.00) | 0.00% | (591,121.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 943,285.00 | 0.00% | 943,285.00 | 0.00% | 943,285.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | (4,500,000.00) | 6.67% | (4,800,000.00) |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 190,728,656.00 | -6.55% | 178,240,210.57 | 0.74% | 179,558,569.57 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (4,207,994.00) | | (2,909,998.57) | | 360,274.43 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 16,079,591.00 | | 11,871,597.00 | | 8,961,598.43 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,871,597.00 | | 8,961,598.43 | | 9,321,872.86 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 100,000.00 | | 100,000.00 | | 100,000.00 |
| b. Restricted | 9740 | 712,814.32 | | 66,212.83 | | 16,212.83 |
| 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 | 8,801,331.71 | | 6,828,824.00 | | 6,685,921.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,800,813.68 | | 1,428,945.00 | | 1,456,933.00 |
| 2. Unassigned/Unappropriated | 9790 | 456,637.29 | | 537,616.60 | | 1,062,806.03 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 11,871,597.00 | | 8,961,598.43 | | 9,321,872.86 |

| 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 | 1,800,813.68 | | 1,428,945.00 | | 1,456,933.00 |
| c. Unassigned/Unappropriated | 9790 | 456,638.78 | | 537,616.60 | | 1,062,806.03 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (1.49) | | 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 | 3,921,046.28 | | 3,932,809.00 | | 3,944,608.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 6,178,497.25 | | 5,899,370.60 | | 6,464,347.03 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.24% | | 3.31% | | 3.60% |
| 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? | Yes | | | | | |
| 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) | | 9,426.00 | | 9,403.00 | | 9,403.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 190,728,656.00 | | 178,240,210.57 | | 179,558,569.57 |
| 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) | | 190,728,656.00 | | 178,240,210.57 | | 179,558,569.57 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 5,721,859.68 | | 5,347,206.32 | | 5,386,757.09 |
| 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) | | 5,721,859.68 | | 5,347,206.32 | | 5,386,757.09 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

July 1 Budget
2020-21 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|---|--|---|--|---|---------------------------------|-------------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (15,882.00) | 0.00 | (519,355.00) | | | | |
| Other Sources/Uses Detail | | | | | 3,200,000.00 | 1,645,508.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 243,496.00 |
| 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 | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 6,500.00 | 0.00 | 151,114.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 186,957.00 | 0.00 | 230,424.00 | 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 | (180,075.00) | 137,817.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,305,376.00 | 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 | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 3,200,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 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 |

July 1 Budget
2020-21 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| 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 | | | | |
| 61 CAFETERIA 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 |
| 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 | 2,500.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 340,132.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 243,496.00 | 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 | 195,957.00 | (195,957.00) | 519,355.00 | (519,355.00) | 4,845,508.00 | 4,845,508.00 | 243,496.00 | 243,496.00 |

| 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 | 83,574.00 | 0.00 | 0.00 | (591,121.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 943,285.00 | | |
| 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 | 6,500.00 | 0.00 | 165,116.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 501,000.00 | 0.00 | 256,398.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (593,574.00) | 169,607.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 728,153.00 | 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 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 | 0.00 | 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 | | | | | | | | |

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| 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 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 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 | 2,500.00 | 0.00 | | | 215,132.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | 593,574.00 | (593,574.00) | 591,121.00 | (591,121.00) | 943,285.00 | 943,285.00 | | |

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 | 9,365 | 9,398 | | |
| Charter School | | 359 | | |
| Total ADA | 9,365 | 9,757 | N/A | Met |
| Second Prior Year (2019-20) | | | | |
| District Regular | 9,398 | 9,426 | | |
| Charter School | | | | |
| Total ADA | 9,398 | 9,426 | N/A | Met |
| First Prior Year (2020-21) | | | | |
| District Regular | 9,426 | 9,426 | | |
| Charter School | | 0 | | |
| Total ADA | 0 | 9,426 | 0.0% | Met |
| Budget Year (2021-22) | | | | |
| District Regular | 9,426 | | | |
| Charter School | 0 | | | |
| Total ADA | 9,426 | | | |

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 | 9,811 | 10,194 | | |
| Charter School | | | | |
| Total Enrollment | 9,811 | 10,194 | N/A | Met |
| Second Prior Year (2019-20) | | | | |
| District Regular | 9,844 | 9,844 | | |
| Charter School | | | | |
| Total Enrollment | 9,844 | 9,844 | 0.0% | Met |
| First Prior Year (2020-21) | | | | |
| District Regular | 9,844 | 9,413 | | |
| Charter School | | | | |
| Total Enrollment | 9,844 | 9,413 | 4.4% | Not Met |
| Budget Year (2021-22) | | | | |
| District Regular | 9,844 | | | |
| Charter School | | | | |
| Total Enrollment | 9,844 | | | |

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)

Reduced enrollment due to COVID pandemic .

- 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 | 9,398 | 10,194 | |
| Charter School | 359 | 0 | |
| Total ADA/Enrollment | 9,757 | 10,194 | 95.7% |
| Second Prior Year (2019-20) | | | |
| District Regular | 9,426 | 9,844 | |
| Charter School | | | |
| Total ADA/Enrollment | 9,426 | 9,844 | 95.8% |
| First Prior Year (2020-21) | | | |
| District Regular | 9,426 | 9,413 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 9,426 | 9,413 | 100.1% |
| Historical Average Ratio: | | | 97.2% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.7% |

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 | 9,426 | 9,844 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 9,426 | 9,844 | 95.8% | Met |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | 9,426 | | | |
| Charter School | | | | |
| Total ADA/Enrollment | 9,426 | 0 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 8,766 | | | |
| Charter School | | | | |
| Total ADA/Enrollment | 8,766 | 0 | 0.0% | 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)

District ADA in 2021-22 will be based on the ADA for 2021-22 or ADA for 2020-21, whichever is higher. The District expects to use prior year ADA.

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) | 9,426.00 | 9,426.00 | 9,426.00 | 8,766.00 |
| b. Prior Year ADA (Funded) | | 9,426.00 | 9,426.00 | 9,426.00 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | (660.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | -7.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 92,824,533.00 | 97,645,795.00 | 96,053,350.00 |
| b1. COLA percentage | | 5.70% | 2.48% | 3.11% |
| b2. COLA amount (proxy for purposes of this criterion) | | 5,290,998.38 | 2,421,615.72 | 2,987,259.19 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 5.70% | 2.48% | 3.11% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 5.70% | 2.48% | -3.89% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 4.70% to 6.70% | 1.48% to 3.48% | -4.89% to -2.89% |

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) | 52,124,652.00 | 52,074,289.00 | 52,074,289.00 | 52,074,289.00 |
| 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) | 92,824,533.00 | 96,920,907.00 | 96,053,350.00 | 98,698,101.00 |
| District's Projected Change in LCFF Revenue: | | 4.41% | -0.90% | 2.75% |
| LCFF Revenue Standard: | | 4.70% to 6.70% | 1.48% to 3.48% | -4.89% to -2.89% |
| Status: | | Not Met | Not Met | Not 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)

Enrollment expected to decline in 2023-24 and the District will not be able to use prior year enrollment as the basis for calculating LCFF revenue.

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) | 93,968,482.94 | 106,711,799.03 | 88.1% |
| Second Prior Year (2019-20) | 93,628,304.74 | 106,963,899.20 | 87.5% |
| First Prior Year (2020-21) | 105,736,739.00 | 119,645,126.00 | 88.4% |
| | Historical Average Ratio: | | 88.0% |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 85.0% to 91.0% | 85.0% to 91.0% | 85.0% to 91.0% |

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) | 112,605,193.00 | 125,922,555.00 | 89.4% | Met |
| 1st Subsequent Year (2022-23) | 115,456,613.57 | 128,843,562.57 | 89.6% | Met |
| 2nd Subsequent Year (2023-24) | 117,335,137.57 | 130,839,317.57 | 89.7% | 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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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): | 5.70% | 2.48% | -3.89% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -4.30% to 15.70% | -7.52% to 12.48% | -13.89% to 6.11% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | .70% to 10.70% | -2.52% to 7.48% | -8.89% to 1.11% |

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) | 11,731,252.00 | | |
| Budget Year (2021-22) | 10,402,350.00 | -11.33% | Yes |
| 1st Subsequent Year (2022-23) | 3,712,385.00 | -64.31% | Yes |
| 2nd Subsequent Year (2023-24) | 3,712,385.00 | 0.00% | No |

Explanation:
(required if Yes)

Federal revenue increased in 2020-21 due to one-time Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22 but expire in 2022-23

| | | | |
|---|---------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2020-21) | 23,162,379.00 | | |
| Budget Year (2021-22) | 16,163,011.00 | -30.22% | Yes |
| 1st Subsequent Year (2022-23) | 11,662,388.00 | -27.85% | Yes |
| 2nd Subsequent Year (2023-24) | 11,662,388.00 | 0.00% | No |

Explanation:
(required if Yes)

State revenue 2020-21 increased due to one-time State funding for COVID related expenses. One-time funds are available for this purpose in 2021-22 but expire in 2022-23

| | | | |
|---|---------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2020-21) | 61,277,272.42 | | |
| Budget Year (2021-22) | 62,309,506.00 | 1.68% | No |
| 1st Subsequent Year (2022-23) | 63,902,089.00 | 2.56% | No |
| 2nd Subsequent Year (2023-24) | 65,845,970.00 | 3.04% | Yes |

Explanation:
(required if Yes)

Other Local Revenues are expected to increase due to COLA increases for local parcel taxes.

| | | | |
|--|---------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2020-21) | 10,338,881.29 | | |
| Budget Year (2021-22) | 6,171,720.00 | -40.31% | Yes |
| 1st Subsequent Year (2022-23) | 7,032,440.00 | 13.95% | Yes |
| 2nd Subsequent Year (2023-24) | 6,753,656.00 | -3.96% | No |

Explanation:
(required if Yes)

Expenditures in 2020-21 increased due to one-time State and Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22. No one-time funding is expected in the subsequent years.

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2020-21) | 40,825,950.68 | | |
| Budget Year (2021-22) | 27,284,574.00 | -33.17% | Yes |
| 1st Subsequent Year (2022-23) | 23,000,602.00 | -15.70% | Yes |
| 2nd Subsequent Year (2023-24) | 22,231,505.00 | -3.34% | No |

Explanation:
(required if Yes)

Expenditures in 2020-21 increased due to one-time State and Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22. No one-time funding is expected in the 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) | 96,170,903.42 | | |
| Budget Year (2021-22) | 88,874,867.00 | -7.59% | Not Met |
| 1st Subsequent Year (2022-23) | 79,276,862.00 | -10.80% | Not Met |
| 2nd Subsequent Year (2023-24) | 81,220,743.00 | 2.45% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2020-21) | 51,164,831.97 | | |
| Budget Year (2021-22) | 33,456,294.00 | -34.61% | Not Met |
| 1st Subsequent Year (2022-23) | 30,033,042.00 | -10.23% | Not Met |
| 2nd Subsequent Year (2023-24) | 28,985,161.00 | -3.49% | 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)

Federal revenue increased in 2020-21 due to one-time Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22 but expire in 2022-23

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

State revenue 2020-21 increased due to one-time State funding for COVID related expenses. One-time funds are available for this purpose in 2021-22 but expire in 2022-23

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

Other Local Revenues are expected to increase due to COLA increases for local parcel taxes.

- 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)

Expenditures in 2020-21 increased due to one-time State and Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22. No one-time funding is expected in the subsequent years.

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

Expenditures in 2020-21 increased due to one-time State and Federal funding for COVID pandemic related expenses. One-time funds are available for this purpose in 2021-22. No one-time funding is expected in the 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? | | | |
| 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) | 183,667,073.00 | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account |
| c. Net Budgeted Expenditures and Other Financing Uses | 183,667,073.00 | 5,510,012.19 | 5,186,728.00 |
| | | | Status |
| | | | 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)

The final 3% contribution is based on year end actual data. It is trued up using actual expenditures. In the calculation, total expenses are reduced by expenses for STRS-on-Behalf, ESSER I, GEER I, CARES, and State Learning Loss Mitigation funds. Adopted Budget expenses total \$190.7M. COVID Funds and STRS-on-Behalf expenses total \$14.5M leaving the basis for the 3% calculation at \$176.2M not \$183.7M. 3% of \$176.2 is \$5.2M. Any additional expenditures will be added to the budget when carryover is posted and the budget is revised at First Interim.

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) | 3,900,375.46 | 5,023,948.02 | 5,846,311.51 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 1,919,177.33 | 2,952,177.70 | 3,794,422.74 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (1.17) | (1,977,006.35) | (1.49) |
| e. Available Reserves (Lines 1a through 1d) | 5,819,551.62 | 5,999,119.37 | 9,640,732.76 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 165,253,609.11 | 167,646,681.99 | 194,877,040.96 |
| 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) | 165,253,609.11 | 167,646,681.99 | 194,877,040.96 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 3.5% | 3.6% | 4.9% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.2% | 1.2% | 1.6% |

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) | 828,446.19 | 107,702,070.60 | N/A | Met |
| Second Prior Year (2019-20) | 3,934,255.64 | 107,947,019.96 | N/A | Met |
| First Prior Year (2020-21) | (1,479,064.00) | 121,290,634.00 | 1.2% | Met |
| Budget Year (2021-22) (Information only) | (4,207,994.00) | 126,865,840.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

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) | 9,056,907.43 | 12,083,140.34 | N/A | Met |
| Second Prior Year (2019-20) | 11,184,595.29 | 12,911,586.53 | N/A | Met |
| First Prior Year (2020-21) | 11,000,842.44 | 16,845,842.17 | N/A | Met |
| Budget Year (2021-22) (Information only) | 15,366,778.17 | | | |

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.) | 9,426 | 9,403 | 9,403 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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): _____

| | 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) | 190,728,656.00 | 178,240,210.57 | 179,558,569.57 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 190,728,656.00 | 178,240,210.57 | 179,558,569.57 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 5,721,859.68 | 5,347,206.32 | 5,386,757.09 |
| 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) | 5,721,859.68 | 5,347,206.32 | 5,386,757.09 |

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 | 0.00 | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 1,800,813.68 | 1,428,945.00 | 1,456,933.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 456,638.78 | 537,616.60 | 1,062,806.03 |
| 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) | (1.49) | 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) | 3,921,046.28 | 3,932,809.00 | 3,944,608.00 |
| 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) | 6,178,497.25 | 5,899,370.60 | 6,464,347.03 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.24% | 3.31% | 3.60% |
| District's Reserve Standard (Section 10B, Line 7): | 5,721,859.68 | 5,347,206.32 | 5,386,757.09 |
| 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) | (30,582,894.00) | | | |
| Budget Year (2021-22) | (29,587,714.00) | (995,180.00) | -3.3% | Met |
| 1st Subsequent Year (2022-23) | (29,222,249.00) | (365,465.00) | -1.2% | Met |
| 2nd Subsequent Year (2023-24) | (29,441,453.00) | 219,204.00 | 0.8% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2020-21) | 3,200,000.00 | | | |
| Budget Year (2021-22) | 0.00 | (3,200,000.00) | -100.0% | Not 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) | 1,645,508.00 | | | |
| Budget Year (2021-22) | 943,285.00 | (702,223.00) | -42.7% | Not Met |
| 1st Subsequent Year (2022-23) | 943,285.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 943,285.00 | 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The transfer into the General Fund in 2020-21 is a one-time transfer from Fund 20 for one-time expenses. It is not expected to be necessary in subsequent years.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The contribution to the Cafeteria Fund was increased in 2020-21 due to a reduction in revenue related to the COVID-19 pandemic. The additional contribution is not expected to be necessary when school is fully opened in 2021-22.

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

| |
|--|
| |
|--|

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?

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

5,685,696 5,685,696

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

35,272,723.00

0.00

35,272,723.00

Jun 30, 2019

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) |
|--------------------------|----------------------------------|----------------------------------|
| 1,326,977.00 | 1,579,280.00 | 1,766,796.00 |
| 1,002,012.10 | 966,383.00 | 981,976.00 |
| 1,326,977.00 | 1,579,280.00 | 1,766,796.00 |
| 71 | 71 | 71 |

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:

The District self-insured retention is \$250,000 per occurrence for the workers' compensation program. The most recent actuarial study was completed October 21, 2019 for the year 2019. It estimated outstanding losses of \$7,877,817.

3. Self-Insurance Liabilities

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

7,702,750.00

2,292,356.00

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) |
|--------------------------|----------------------------------|----------------------------------|
| 2,256,000.00 | 2,256,000.00 | 2,256,000.00 |
| 2,046,753.00 | 2,046,753.00 | 2,046,753.00 |

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 | 758.3 | 733.5 | 733.5 | 733.5 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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.

Negotiations Settled

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

Jun 09, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 09, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2022

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

| | | |
|-----------|-----------|-----------|
| 4,800,000 | 1,111,000 | 1,122,110 |
|-----------|-----------|-----------|

% change in salary schedule from prior year
or

1% plus 3.5% one-time bonus

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 | | | |
| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 7. | Amount included for any tentative salary schedule increases | | | |

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

| | | | | |
|---|--|--|--|--|
| | | | | |
| 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: | | | | |

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

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 | 561.3 | 557.2 | 557.2 | 557.2 |

Classified (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.

| |
|--|
| |
|--|

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

370,642

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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:

| | | |
|--|--|--|
| | | |
| | | |

| |
|--|
| |
|--|

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

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 | 96.1 | 104.1 | 104.1 | |

Data must be entered for all years.

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

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

No

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

156,080

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 23, 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?

Yes

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?

Yes

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?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

CASH FLOW

IRKLELEY UNIFIED SCHOOL DISTRICT
 ST 2021-22 CASH FLOW (Adoption)
 ASHFLOW WORKSHEET (Projected)

.. BEGINNING CASH

. RECEIPTS:

| Revenue Limit Sources/LCFF | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Accuals | Total |
|-----------------------------|-------------|-------------|-------------|---------------|---------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Principal Apportionment | \$6,492,293 | \$5,751,644 | \$3,598,507 | (\$5,975,445) | (\$9,456,253) | (\$17,139,702) | \$8,500,917 | \$12,984,319 | \$17,026,878 | \$9,018,556 | \$30,920,806 | \$34,570,843 | \$31,944,138 | \$6,492,293 |
| Property Taxes | | | | | | | | | | | | | | |
| Miscellaneous Funds | | | | | | | | | | | | | | |
| Federal Revenue | \$2,148,074 | \$2,148,074 | \$4,337,817 | \$3,866,534 | \$3,866,534 | \$4,337,817 | \$3,866,534 | \$3,866,534 | \$4,337,817 | \$3,866,534 | \$3,866,534 | \$4,337,817 | \$0 | \$44,046,618 |
| Other State Revenue | \$15,649 | \$24,488 | \$235,963 | \$1,579,558 | \$16,308 | \$2,493,245 | \$17,777,825 | \$10,379,829 | \$1,740,305 | \$16,061,092 | \$5,162,517 | \$68,200 | \$0 | \$52,074,289 |
| Other Local Revenue | \$21,618 | \$28,486 | \$43,855 | \$33,578 | \$33,036 | \$29,338 | \$123,384 | \$28,236 | \$26,435 | \$102,029 | \$135,395 | \$128,409 | \$0 | \$724,888 |
| Interfund Transfers In | \$6,374 | \$21,170 | \$427,369 | \$0 | \$2,112 | \$76,176 | \$1,374,236 | \$1,753,597 | \$339,429 | \$482,385 | \$1,599,795 | \$1,218,818 | \$3,100,900 | \$10,402,350 |
| All Other Financing Sources | \$12,832 | \$165,611 | \$277,965 | \$443,660 | \$804,606 | \$234,764 | \$1,484,926 | \$2,444,124 | \$4,667,869 | \$937,226 | \$1,321,201 | \$828,955 | \$2,539,272 | \$16,163,011 |
| All Other Financing Sources | \$1,036,346 | \$983,633 | \$0 | \$1,391,166 | \$1,590,983 | \$25,160,326 | \$1,160,058 | \$1,019,314 | \$1,004,723 | \$23,406,637 | \$1,593,327 | \$3,341,572 | \$543,322 | \$62,309,506 |
| Other Receipts/Non-Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL RECEIPTS | \$3,240,893 | \$3,371,472 | \$5,313,969 | \$7,314,495 | \$6,313,478 | \$32,331,665 | \$25,794,962 | \$19,491,824 | \$8,715,800 | \$44,856,103 | \$13,668,769 | \$9,923,850 | \$6,183,493 | \$106,520,662 |

. DISBURSEMENTS

| | | | | | | | | | | | | | | |
|--------------------------------------|-------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Certificated Salaries | \$841,743 | \$1,087,837 | \$5,850,604 | \$6,312,528 | \$6,312,674 | \$477,403 | \$11,985,631 | \$6,323,040 | \$6,334,801 | \$6,111,789 | \$6,593,576 | \$6,482,328 | \$11,907,889 | \$76,621,843 |
| Classified Salaries | \$1,259,657 | \$2,021,906 | \$3,083,328 | \$3,061,090 | \$3,091,185 | \$2,918,144 | \$3,121,303 | \$3,141,699 | \$2,914,330 | \$3,156,124 | \$3,002,561 | \$3,055,988 | \$684,132 | \$34,461,535 |
| Employee Benefits | \$1,396,504 | \$935,799 | \$4,603,547 | \$4,462,531 | \$4,675,155 | \$2,210,451 | \$4,241,268 | \$4,464,507 | \$4,836,128 | \$3,872,378 | \$4,874,650 | \$4,328,321 | \$781,582 | \$45,682,820 |
| Books & Supplies | \$12,103 | \$213,416 | \$490,634 | \$375,741 | \$331,375 | \$339,901 | \$369,795 | \$280,337 | \$476,988 | \$340,252 | \$669,747 | \$1,825,094 | \$446,336 | \$6,171,720 |
| Services | \$53,507 | \$943,480 | \$2,169,046 | \$1,661,114 | \$1,464,976 | \$1,502,671 | \$1,634,828 | \$1,239,345 | \$2,108,716 | \$1,504,221 | \$2,960,888 | \$0,068,565 | \$1,973,208 | \$27,284,574 |
| Capital Outlays | \$0 | \$11,196 | \$30,436 | \$12,404 | \$10,687 | \$4,169 | \$2,522 | \$2,390 | \$1,298 | \$3,889 | \$20,846 | \$24,642 | \$28,972 | \$153,450 |
| Other Outgo | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$84,129) | \$0 | (\$84,129) | (\$421,315) | (\$590,571) |
| Interfund Transfers Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| All Other Financing Uses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Disbursements/Non Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DISBURSEMENTS | \$3,563,514 | \$5,213,644 | \$16,227,594 | \$15,885,414 | \$15,085,063 | \$7,452,740 | \$21,355,427 | \$15,450,321 | \$16,672,261 | \$14,904,524 | \$18,122,268 | \$23,700,808 | \$16,294,089 | \$190,728,656 |

BALANCE SHEET TRANSACTIONS

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