



2021-2022 Budget Booklet



**Made in
Hayward**

**Hechos en
Hayward**

Board Meeting: June 09, 2021 (Public Hearing)

Board Meeting: June 23, 2021 (Adoption)

**Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544**

www.husd.us

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Vision, Mission, and Strategic Plan

Strategic Plan – Board Approved June 24, 2019

The Hayward Unified School District (HUSD) serves a diverse, vibrant community in the heart of the East Bay. Our goal is for students to graduate ready for college, a career, and most importantly, life. In January, 2019 the Board of Education requested that the district engage in a strategic planning process in order to provide focus and direction to our efforts to improve HUSD. We redesigned our stakeholder input process so that over 1,500 students, staff, families, and community members shared what they love about our schools, what they wish they could improve, and what their hopes are for the future of HUSD. The strategic plan is driven by community input, developed by community leaders, and with the overarching Vision and Mission are focused on the following priorities and actionable goals.

Vision Statement

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Mission Statement

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Core Values

- **Equity:** We develop systems, policies, and practices that promote opportunity and success regardless of race, language, zip code, or any other factor.
- **Well-Supported Staff:** We enhance the capacity of every employee to promote equity and model service excellence.
- **Integrated Partnerships:** We form partnerships that align with our priorities and strengthen student support.
- **Collaborative Leadership:** We develop leaders at all levels who creatively tackle our challenges and communicate with integrity and transparency.
- **Data-Informed Decisions:** We use multiple types of data, including stakeholder voice, to inform decisions and monitor progress.

Strategic Focus Areas

Deeper Learning

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive



- > Train for culturally responsive teaching
- > Pilot two deeper learning experiences in the class per year
- > Develop a site-based continuous improvement process
- > Develop systematic early intervention in math and literacy
- > Increase access to deeper learning opportunities for African-American students
- > Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools

Increase student access to social-emotional supports with a focus on equity



- > Equitably distribute student support services
- > Train for equity, implicit bias, and positive relationship-building
- > Develop non-traditional parent engagement opportunities
- > Convene advisory team that includes multiple stakeholders
- > Expand parent education and engagement

Service Excellence

Provide positive experiences at our sites for our diverse community



- > Recruit and retain staff who reflect our students' ethnic and linguistic diversity
- > Create a welcoming environment at our schools and the district
- > Train staff to provide quality service to all
- > Establish and communicate customer-focused timeline for major services

Operational Sustainability

Implement facilities, safety, and technology plans that are equitable and sustainable



- > Conduct facilities analysis to maximize resources that better serve the community
- > Create a need-based, equitable facilities plan
- > Create a need-based, equitable technology improvement plan
- > Develop and implement training for safety and emergency operations plan

Board of Trustees

Dr. April Oquenda, President
Ken Rawdon, Vice-President
Peter Bufete, Clerk
Sara Prada, Trustee
Gabriel Chaparro, Trustee

District Administration

Dr. Matt Wayne
Superintendent

Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Kimberleigh Watts
Assistant Superintendent, Human Resources

Dr. Lisa Davies
Assistant Superintendent, Educational Services

Allan Garde
Assistant Superintendent, Business Services

Fernando Yanez
Executive Director of the Personnel Commission /
Director of Classified Staff

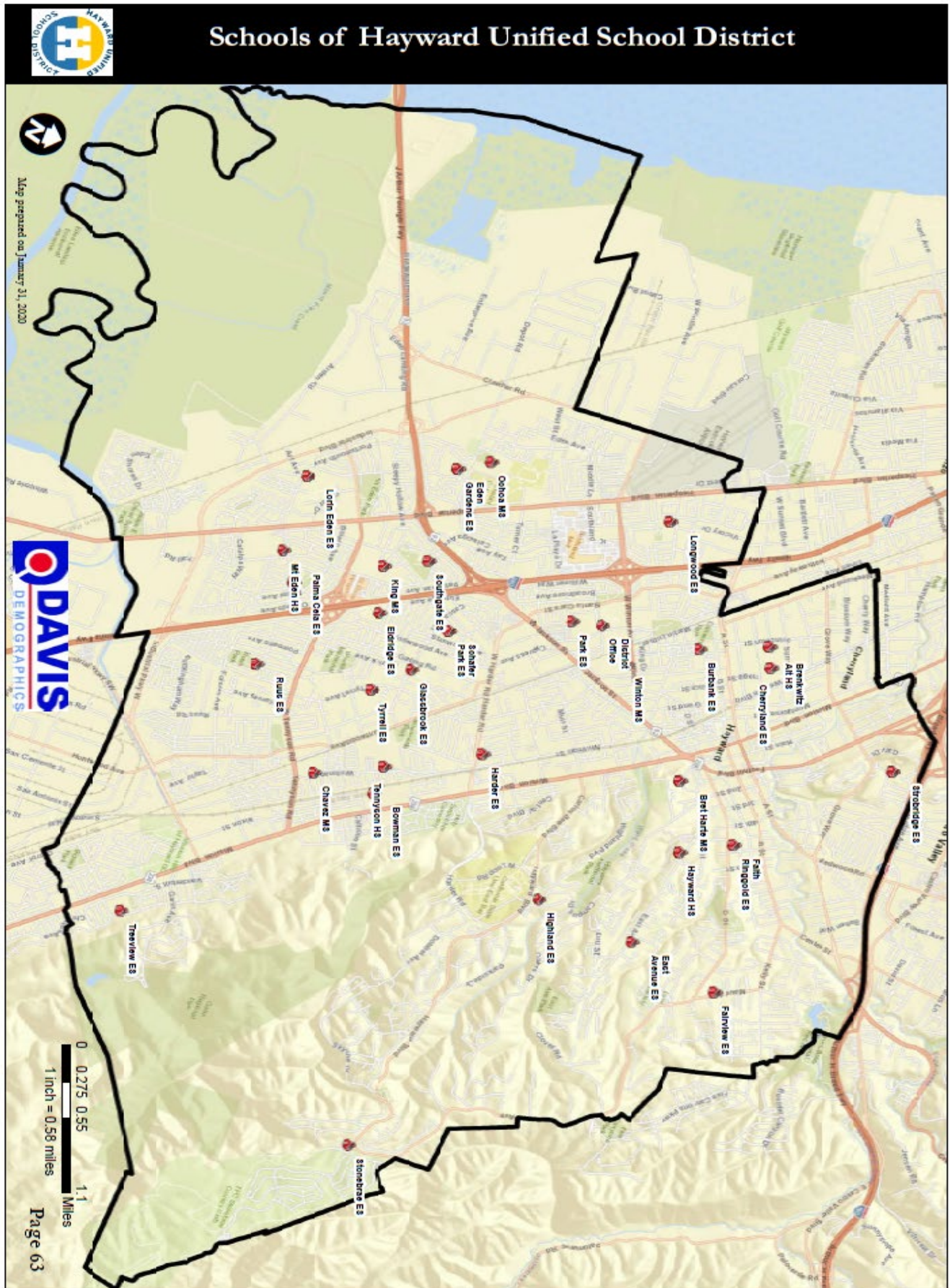
Vickie Chang
Director II, Business Support Services

Organizational History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Locations



Elementary School Sites - 20

Bowman Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800

Burbank Elementary School
222 Burbank Street
Hayward, CA 94541
Phone: (510) 723-3805

Cherryland Elementary School
456 Laurel Avenue
Hayward, CA 94541
Phone: (510) 723-3810

East Avenue Elementary School
2424 East Avenue
Hayward, CA 94542
Phone: (510) 723-3815

Eden Gardens Elementary School
2184 Thayer Avenue
Hayward, CA 94545
Phone: (510) 723-3820

Eldridge Elementary School
26825 Eldridge Avenue
Hayward, CA 94544
Phone: (510) 723-3825

Fairview Elementary School
23515 Maud Avenue
Hayward, CA 94541
Phone: (510) 723-3830

Glassbrook Elementary School
975 Schafer Road
Hayward, CA 94544
Phone: (510) 723-3835

Harder Elementary School
585 Willow Avenue
Hayward, CA 94541
Phone: (510) 723-3840

Longwood Elementary School
850 Longwood Avenue
Hayward, CA 94541
Phone: (510) 723-3850

Lorin Eden Elementary School
27790 Portsmouth Avenue
Hayward, CA 94545
Phone: (510) 723-3855

Palma Ceia Elementary School
27679 Melbourne Avenue
Hayward, CA 94545
Phone: (510) 723-3870

Park Elementary School
411 Larchmont Street
Hayward, CA 94544
Phone: (510) 723-3875

Ruus Elementary School
28027 Dickens Avenue
Hayward, CA 94544
Phone: (510) 723-3885

Schafer Park Elementary School
26268 Flamingo Avenue
Hayward, CA 94544
Phone: (510) 723-3895

Southgate Elementary School
26601 Calaroga Avenue
Hayward, CA 94545
Phone: (510) 723-3905

Stonebrae Elementary School
28761 Hayward Boulevard
Hayward, CA 94542
Phone: (510) 723-3910

Strobridge Elementary School
21400 Bedford Drive
Castro Valley, CA 94546
Phone: (510) 723-3915

Treeview Elementary School
30565 Treeview Street
Hayward, CA 94544
Phone: (510) 723-3925

Tyrrell Elementary School
27000 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3935

Middle School Sites - 5

Bret Harte Middle School (7-8)
1047 E Street
Hayward, CA 94541
Phone: (510) 723-3100

Cesar Chavez Middle School (7-8)
27845 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3110

ML King Middle School (7-8)
26890 Holly Hill Avenue
Hayward, CA 94545
Phone: (510) 723-3120

Ochoa Middle School (7-8)
2121 Depot Road
Hayward, CA 94545
Phone: (510) 723-3130

Winton Middle School (7-8)
119 Winton Avenue
Hayward, CA 9454
Phone: (510) 723-3140

High School Sites - 3

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190

Other HUSD Programs and Administrative Offices

Helen Turner Children's Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

John Muir Preschool / Parent HUB
24823 Soto Road
Hayward, CA 94544
Phone: (510) 723-3857

Student Information &
Assessment Center
27211 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3900

Faith Ringgold School of
Arts and Science (K-8)
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800

Brenkwitz Continuation
High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160

Hayward Center for Education
and Careers (Adults)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

District Corporation Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

HUSD Owned, but not operated sites

Leadership Public Schools
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Silver Oak Charter School
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 370-3334

Kidango
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Eden Area ROP
26316 Hesperian Blvd
Hayward, CA 94545
Phone: (510) 293-2900

Spectrum
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30. January formally begins the Budget Development process and during the months of May and June, the District finalizes its budget for the upcoming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions reflect recent regulations from Federal, State, or Local agencies, guidance from the Alameda County Office of Education, the latest demographic study, historical trends on enrollment and staffing, and District plans and priorities for the upcoming and future years.

The Alameda County Office of Education (ACOE) will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127. The Alameda County Office of Education conditionally approved the District's 2017-18 Budget unless the Board passed a resolution that they would make \$7.8M in projected necessary reductions for the 2018-19 Budget.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions. Current data reflected in the 1st Interim Financial Report would be: State Adopted Budget changes from the May Revise Assumptions, CBEDS Enrollment, Staffing, and new information from the State and Federal level.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates revenues driven by attendance, and updates any adjustments to Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Financial Report Certification and Key Resolutions

As part of producing these quarterly financial reports, the two Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards. A reclassification by the ACOE will automatically require the Fiscal Crisis Management and Assistance Team (FCMAT) to conduct a review.

At this time, due to the uncertainty with the State Budget Process and negotiations between the Governor and the State Legislature, the District is anticipating a Revised Budget will be required after the State formally adopts the Budget.

Enrollment and Attendance

The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

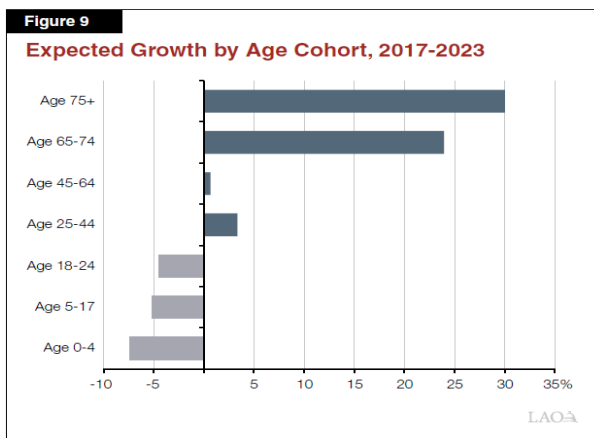
LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

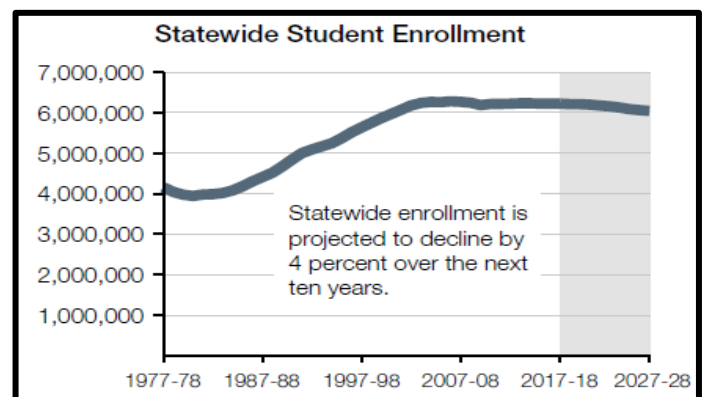
<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Funded Attendance	Attendance % of Enrollment
2016/17	20,771	(176)	19,731.99	19,731.99	95%
2017/18	20,429	(342)	19,404.90	19,470.89	95%
2018/19	19,909	(520)	18,754.23	19,199.62	94%
*2019/20	19,801	(108)	18,710.67	18,710.67	95%
*2020/21	19,069	(732)	18,710.67	18,710.67	98%
2021/22	18,818	(251)	17,853.83	18,592.81	95%
2022/23	18,527	(291)	17,552.51	17,735.97	95%
2023/24	18,130	(397)	17,195.83	17,434.65	95%

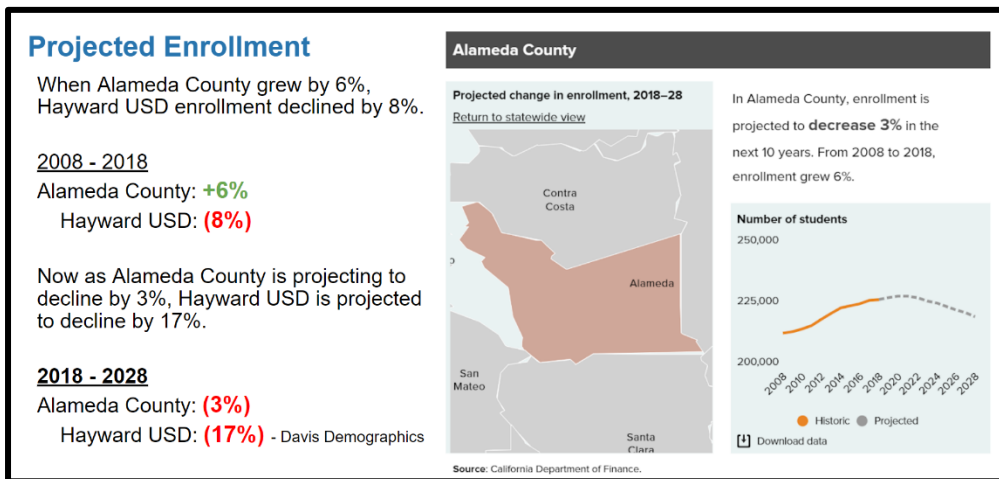
*Due to COVID-19, school districts are held harmless on attendance for funding purposes for 2020/21. This immediate benefit has a side-effect for school districts in declining enrollment that becomes fully realized in 2022/23, where there is a sudden and significant decline in ADA funding of nearly 1,000 ADA.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues. Therefore, District attendance records are



monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.





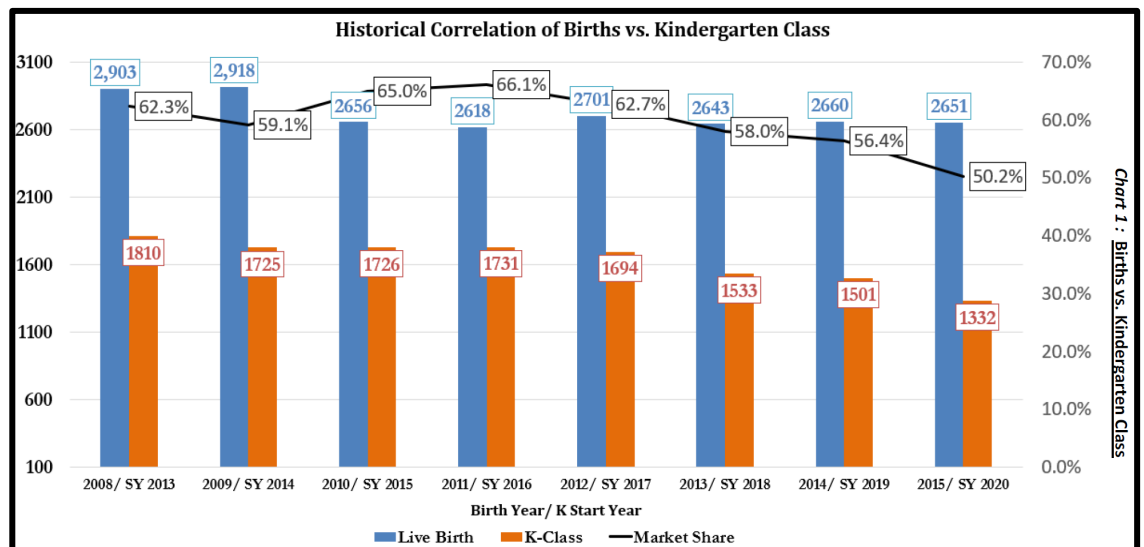
As the State is continuing to project a decline in enrollment of 4% as a whole, within the Bay Area there are even larger declines, especially for Hayward where during the same timespan we are projected to decline by over 4 times the State average (17%).

To better understand this

projected decline, a dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.

This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.



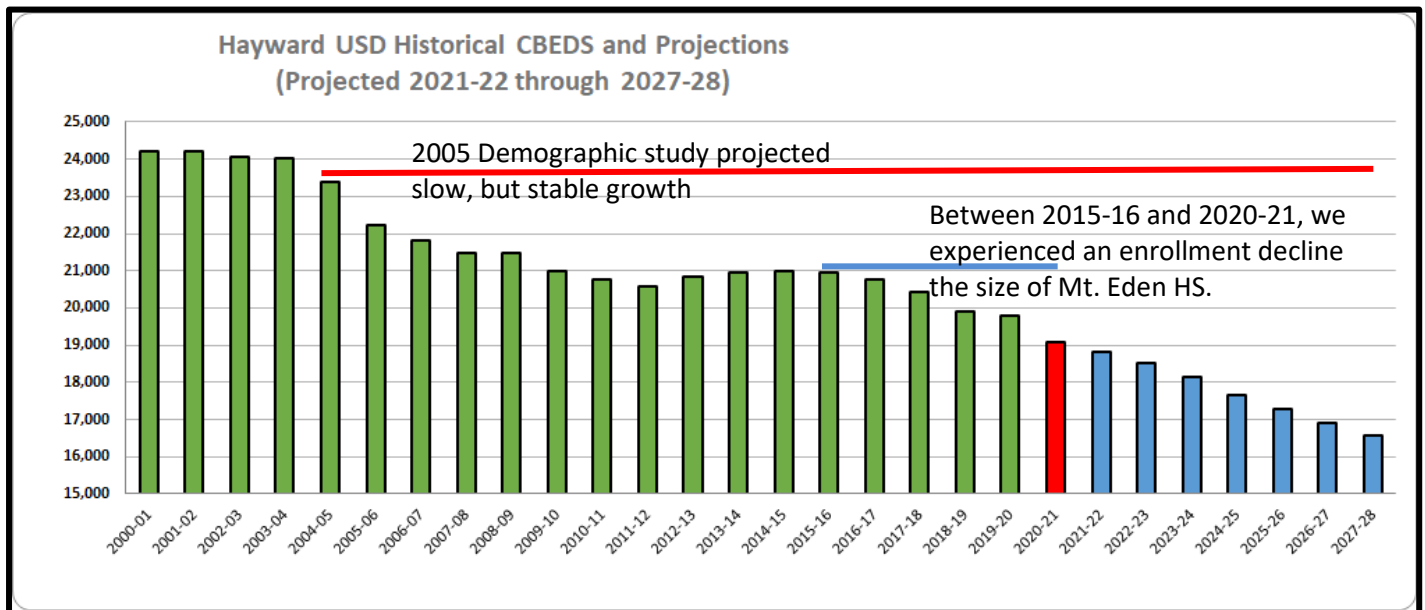
Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

	Fall 2012	Fall 2014	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Fall 2026
TK-6	12,544	12,598	12,435	12,124	11,613	11,340	10,775	10,555	10,337	10,104	9,798	9,641	9,482
7-8	3,215	3,153	3,081	3,009	3,043	3,026	2,901	2,872	2,739	2,657	2,674	2,548	2,426
9-12	5,002	5,003	5,160	5,175	5,177	5,348	5,275	5,273	5,333	5,251	5,076	4,977	4,864

Historical Enrollment Change from 2012 - 2019		
	#	%
TK – 6	(1,258)	(10.0%)
7 – 8	(189)	(5.9%)
9 - 12	346	6.9%

Projected Enrollment Change from 2019 - 2026		
	#	%
TK – 6	(1,858)	(16.4%)
7 – 8	(600)	(19.8%)
9 - 12	(484)	(9.1%)

Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then we have seen variable levels of enrollment decline since then.



The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay.

Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

Enrollment (without Charters)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Six Year Change	% Change
Dublin	9,151	9,965	10,680	11,294	12,063	12,575	12,625	3,474	28%
Livermore	12,540	12,519	12,924	13,765	13,740	13,725	13,305	765	6%
San Leandro	8,617	8,560	8,638	8,880	8,926	9,066	8,828	211	2%
Pleasanton	14,768	14,754	14,778	14,864	15,036	14,878	14,469	(299)	-2%
Castro Valley	9,361	9,366	9,358	9,312	9,258	9,324	9,203	(158)	-2%
Alameda	9,499	9,455	9,483	9,503	9,380	9,358	9,071	(428)	-5%
Oakland	37,096	37,124	36,814	37,096	36,708	36,045	35,489	(1,607)	-5%
Hayward	20,996	20,947	20,771	20,429	19,909	19,801	19,069	(1,927)	-10%
Newark	6,196	6,013	5,845	5,913	5,779	5,735	5,507	(689)	-13%
New Haven	12,459	12,171	11,893	11,613	11,316	11,008	10,812	(1,647)	-15%
San Lorenzo	11,135	10,990	10,730	10,496	10,201	9,812	9,431	(1,704)	-18%

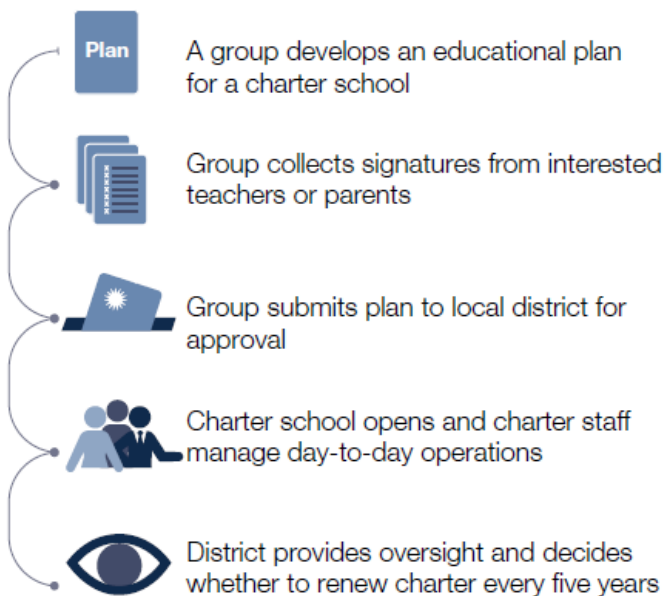
Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

District Sponsored Charter Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Six Year Change	% Change
Golden Oak Montessori of Hayward	209	222	239	249	250	274	308	99	32%
Knowledge Enlightens You (KEY Academy)	263	521	559	557	555	564	602	339	56%
Impact Academy of Arts and Technology	468	462	587	708	858	853	824	356	43%
Leadership Public Schools - Hayward	507	533	578	593	623	601	614	107	17%
Silver Oak High Public Montessori Charter	112	161	188	198	229	218	221	109	49%
Total	1,559	1,899	2,151	2,305	2,515	2,510	2,569	1,010	39%

As noted in the Locations section of the report, Golden Oak Montessori, Silver Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

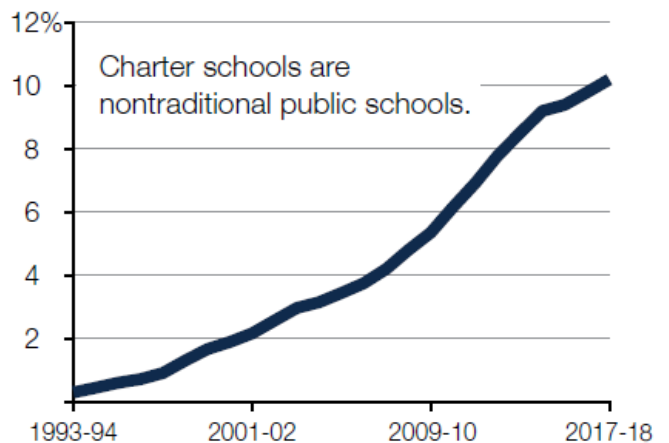
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment



Most importantly, in October 2019, Governor Newsom signed AB-1505, the largest and comprehensive change to charter school legislation since 1992. Three key areas of this legislation are: the consideration of the fiscal impact of the district when reviewing a new petition, a three-tiered charter renewal process based on the CA School Dashboard, and the requirement of a certification by the CTC for charter school teachers.

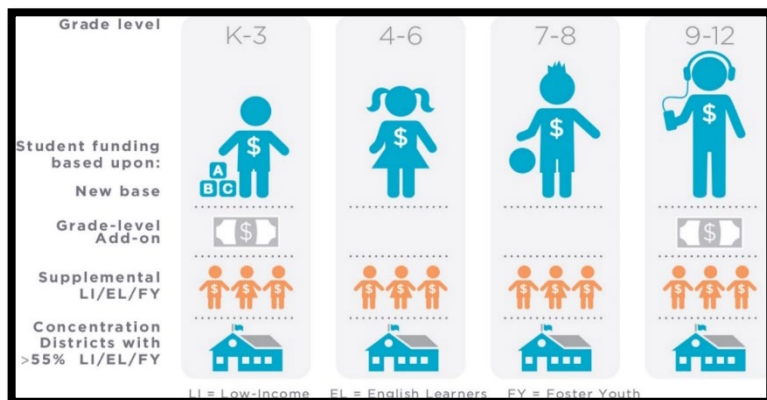
Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP).

The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

Below are two graphics to provide more information for how the funding works:



All districts receive a **BASE GRANT** for each student. The base grant is larger for grades 9-12 than for other grade levels.



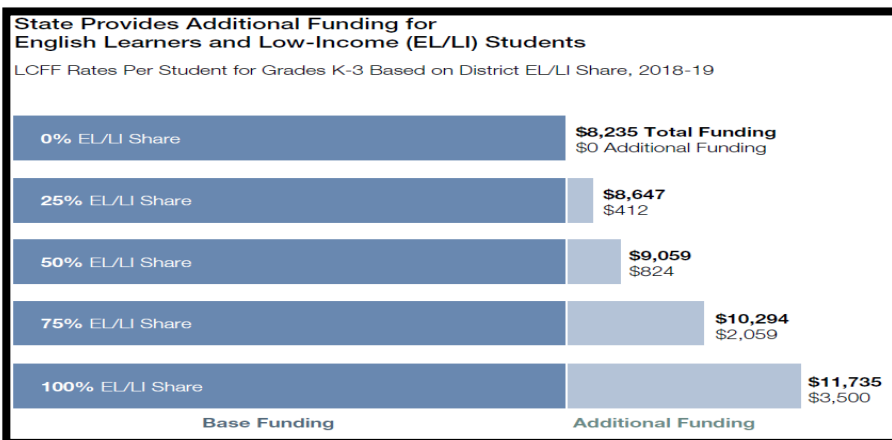
Districts receive a 20% additional **SUPPLEMENTAL GRANT** per student for students with higher needs – identified as children living in poverty, English learners, and foster and homeless youth. It's important to note that districts are eligible to receive extra funding only once per student, regardless of whether a student may fall into multiple high-needs categories. This is referred to as the "unduplicated" student count. Also, no additional LCFF grant funding is provided for students with other needs, such as those with disabilities that impact their ability to learn.



If more than 55% of children in the district are higher needs, the district receives an extra 50% of the base grant for each student beyond the 55% threshold. This is called a **CONCENTRATION GRANT**. These grants recognize that it costs school districts more to effectively address the challenges of high-needs students concentrated in high-poverty communities.



A decline in our Unduplicated Count will result in a decline in revenues from the State. Over 25% of our LCFF funds come from Supplemental and Concentration grant dollars. The State uses a three year average for the unduplicated count to minimize year to year variations.



Fiscal Year	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Unduplicated %	81%	75%	78%	78%	77%	70%	76%	76%	76%
3 Year Average	80%	79%	78%	77%	77%	75%	74%	74%	76%

CALPADS Data - Certified



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2020-2021	LEA: Hayward Unified	User ID: lgatchalian@husd.k12.ca.us
View: SNAPSHOT	School Type: ALL	Create Date: 1/15/2021 11:50:42 PM
	School: ALL	Print Date: 1/28/2021 1:47:22 PM

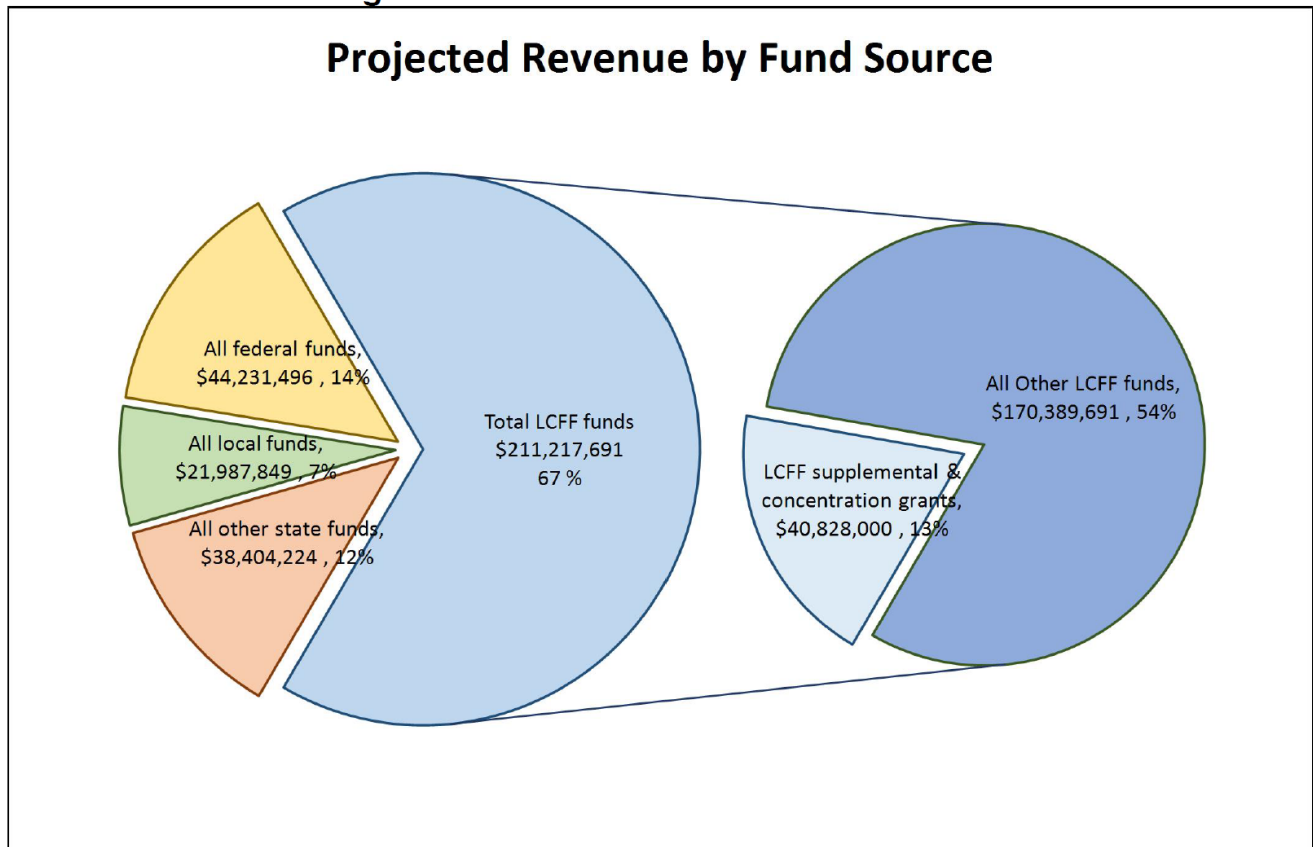
Non-Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	520	287	1	0	31	2	171	301	105	328
6000889	Bowman Elementary	296	168	1	0	2	2	128	174	130	220
0133009	Brankwitz High	142	83	2	0	3	0	61	84	17	92
6056931	Bret Harte Middle	562	310	4	0	14	4	196	316	114	360
6000905	Burbank Elementary	834	512	2	0	14	13	269	522	338	615
6056949	Cesar Chavez Middle	532	349	2	0	25	16	217	358	244	420
6000913	Cherryland Elementary	788	540	2	0	31	17	351	556	449	666
6000921	East Avenue Elementary	513	249	0	0	6	0	174	250	102	288
6000583	Eden Gardens Elementary	513	216	2	0	8	0	137	224	130	281
6000947	Eldridge Elementary	327	193	1	0	12	10	129	199	117	236
6000962	Fairview Elementary	537	315	4	0	13	0	205	323	117	353
6113815	Faith Ringgold School of Arts and Science	134	82	0	0	2	2	54	84	48	98
6000988	Glassbrook Elementary	507	348	0	0	3	35	246	353	317	441
6000996	Harder Elementary	455	317	0	0	17	6	216	322	250	378
0133629	Hayward High	1696	926	2	0	42	12	566	945	169	1001
0161192	Hayward Unified	52	14	1	0	0	0	9	15	1	15
0131334	Highland	19	13	2	0	2	0	10	13	2	14
6001044	Longwood Elementary	552	385	7	0	11	15	243	387	287	455
6001051	Lorin A. Eden Elementary	349	176	0	0	5	2	121	176	120	221
6066476	Martin Luther King, Jr. Middle	731	442	0	0	36	28	241	451	141	496
0135319	Mt. Eden High	1967	1048	6	0	66	16	603	1074	221	1153
0000001	NPS School Group for Hayward Unified	47	13	3	0	3	0	9	17	9	22
6001093	Palma Ceia Elementary	522	279	1	0	6	10	177	286	214	371
6001101	Park Elementary	512	331	2	0	12	0	229	334	258	408
6001127	Ruus Elementary	430	262	2	0	16	16	164	266	193	322
6001135	Schafer Park Elementary	742	479	0	0	18	46	277	484	296	579
6001176	Southgate Elementary	657	308	0	0	9	2	187	312	173	389
0119842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	696	286	2	0	10	3	202	289	182	366
6062160	Strobridge Elementary	401	225	0	0	11	2	145	226	147	280
0138339	Tennyson High	1501	937	8	0	74	29	619	966	568	1150
6001192	Treeview Elementary	407	251	2	0	6	1	181	254	140	288
6104566	Tyrrell Elementary	600	440	1	0	18	52	293	445	354	525
6056972	Winton Middle	528	409	1	0	17	8	225	413	181	442
TOTAL - Selected Schools		19069	11193	61	0	543	349	7055	11419	6134	13273

LCFF Budget Overview for Parents

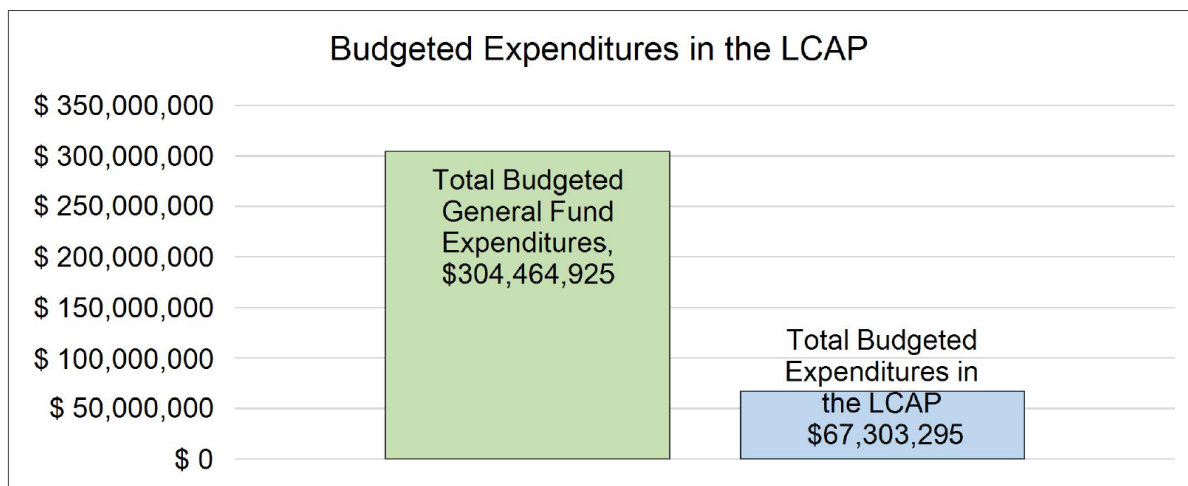
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year



This chart shows the total general purpose revenue Hayward Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Hayward Unified School District is \$315,841,260, of which \$211,217,691 is Local Control Funding Formula (LCFF), \$38,404,224 is other state funds, \$21,987,849 is local funds, and \$44,231,496 is federal funds. Of the \$211,217,691 in LCFF Funds, \$40,828,000 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).



This chart provides a quick summary of how much Hayward Unified School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

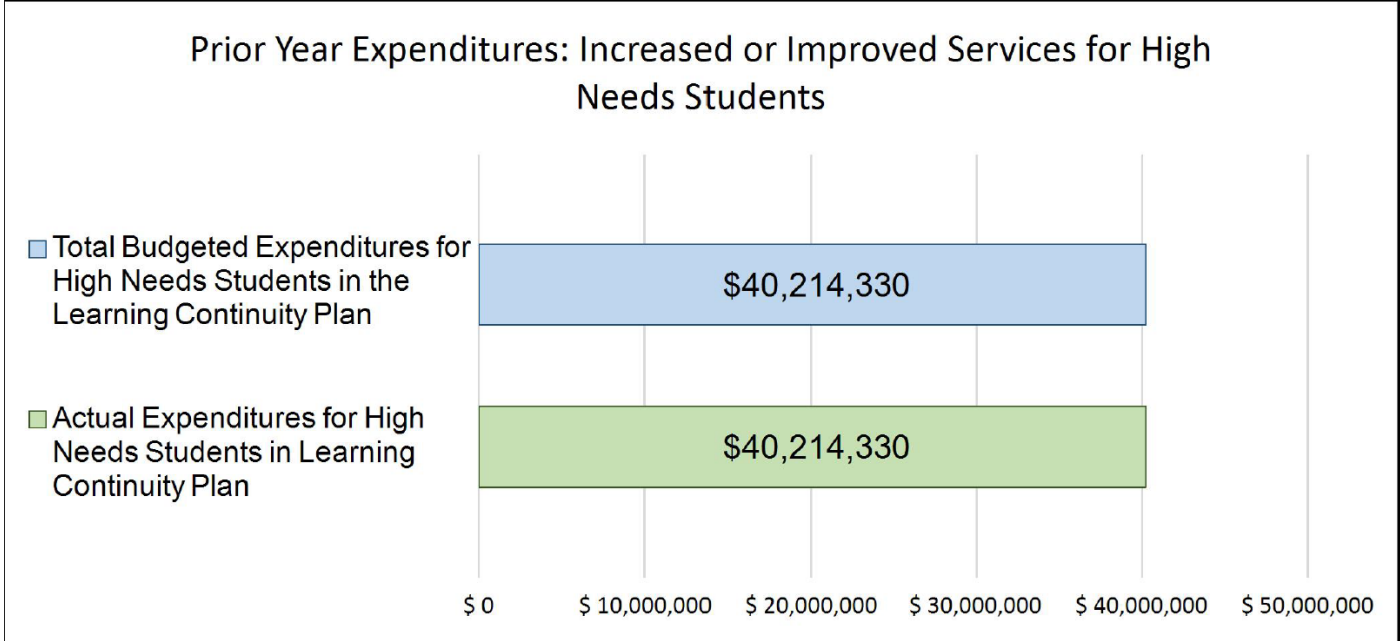
Hayward Unified School District plans to spend \$304,464,925 for the 2021-22 school year. Of that amount, \$67,303,295 is tied to actions/services in the LCAP and \$237,161,630 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The budgeted expenditures that are not included in the Local Control Accountability Plan include the following: core and general expenditures required for a school to operate such as: classroom teachers, school site and district department support staff, utilities, insurance, and other general operating expenditures. Other expenditures include Restricted Grants that have a targeted purpose or have separate plans outside of the LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Hayward Unified School District is projecting it will receive \$40,828,000 based on the enrollment of foster youth, English learner, and low-income students. Hayward Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Hayward Unified School District plans to spend \$40,828,000 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Hayward Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Hayward Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Hayward Unified School District's Learning Continuity Plan budgeted \$40,214,330 for planned actions to increase or improve services for high needs students. Hayward Unified School District actually spent \$40,214,330 for actions to increase or improve services for high needs students in 2020-21.

Expanded Learning Opportunity Grant

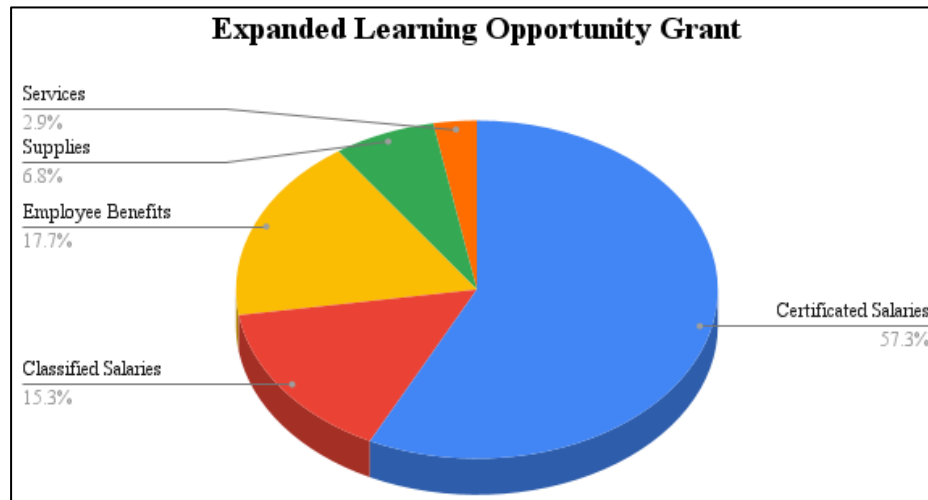
As part of AB-86, the State created an Expanded Learning Opportunity Grant to assist with the impacts of COVID-19 through funding for supplemental educational and social emotional supports. The State approved this funding with the intent to implement services during the summer of 2021 and the summer of 2022, requiring funds to be fully spent by August 31, 2022. Prior to utilizing the funds, the State required an Expanded Learning Opportunity Grant Plan be developed and Board approved by June 1, 2021. Below are the allowable uses from the State:

- Supplemental Instruction and Support Strategies
- Accelerating Progress to Close Learning Gaps
- Integrated Student Supports
- Community Learning Hubs
- Support for Credit Deficient Students to Complete Graduation or Grade Promotion
- Additional Academic Services
- Training for School Staff on Strategies to Engage Students and Families

Here is an outline of the Expanded Learning Opportunity Grant Budget for the 2021/22 school year.

Expanded Learning Opportunity Grant - 05/26/2021	Object Code	2021-22	Supplemental Instruction and Support Strategies	Accelerating Progress to Close Learning Gaps	Integrated Student Supports	Community Learning Hubs	Support for Credit Deficient Students to Complete Graduation or Grade Promotion	Additional Academic Services	Training for School Staff on Strategies to Engage Students and Families
Certificated Teacher Salaries	1100	\$7,770,000	\$2,750,000	\$2,300,000	\$0	\$0	\$520,000	\$0	\$2,200,000
Certificated Pupil Support Salaries	1200	\$361,500	\$0	\$0	\$361,500	\$0	\$0	\$0	\$0
Supervisors and Administrators	1300	\$180,360	\$0	\$0	\$180,360	\$0	\$0	\$0	\$0
Other Certificated Salaries	1900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Certificated Salaries		\$8,311,860	\$2,750,000	\$2,300,000	\$541,860	\$0	\$520,000	\$0	\$2,200,000
Classified Instructional Salaries	2100	\$1,050,000	\$0	\$0	\$1,050,000	\$0	\$0	\$0	\$0
Classified Support Salaries	2200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Supervisors and Administrators	2300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clerical, Technical, and Office	2400	\$632,500	\$50,000	\$0	\$402,500	\$180,000	\$0	\$0	\$0
Other Classified Salaries	2900	\$530,000	\$30,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Total Classified Salaries		\$2,212,500	\$80,000	\$500,000	\$1,452,500	\$180,000	\$0	\$0	\$0
Total Employee Benefits		\$2,562,773	\$628,956	\$673,590	\$613,426	\$61,326	\$113,776	\$0	\$481,360
Textbooks	4100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	4200-4400	\$991,974	\$41,044	\$526,410	\$152,214	\$1,174	\$16,224	\$200,000	\$54,908
Total Books and Supplies		\$991,974	\$41,044	\$526,410	\$152,214	\$1,174	\$16,224	\$200,000	\$54,908
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services and Operating	5800	\$422,500	\$0	\$0	\$40,000	\$7,500	\$100,000	\$100,000	\$175,000
Total Other Operating Expenditures		\$422,500	\$0	\$0	\$40,000	\$7,500	\$100,000	\$100,000	\$175,000
Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$14,501,607	\$3,500,000	\$4,000,000	\$2,800,000	\$250,000	\$750,000	\$300,000	\$2,911,268

More detail about the plan can be found in the May 26, 2021 Board Meeting agenda.



CARES Act Update

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted by the Federal Government. This act allocated Coronavirus Relief Funds (CRF) to State, Territorial, Local, and Tribal Governments. These CRF funds were NOT specifically dedicated to schools. However, the State of California, when enacting their 2020-21 State Budget on June 26, 2020, approved an allocation of \$5.3 billion in one-time funds to schools. The mixture of Federal resources received by the State and reallocated to schools with separate guidance created some complexity in the intent and allowable use of the needed resources. On top of this, the State developed a Learning Continuity and Attendance Plan to outline the services and supports planned and provide an allocation for how the CARES Act funding would be spent. School districts needed to adopt the Learning Continuity and Attendance Plan by September 30, 2020, with over 70% of the \$24,546,588 in CARES Act funding needing to be spent by December 30, 2020. After Board approval on September 23, 2020, the Alameda County Office of Education reviewed and accepted the District's plan on October 20, 2020. On December 27, 2020, Congress enacted the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) which eventually provided an extension of expending the funds by May 31, 2021.

In summary from both Federal and State guidance, the CARES Act funds are focused on providing learning loss and academic, social emotional, and distance learning supports, distributing meals to families, and mitigating job loss for staff who may be repurposed to directly support the health and safety impacts of the COVID-19 pandemic. The services outlined in the Learning Continuity and Attendance Plan are to support all of our high-needs students through multiple areas from: health and nutrition, social-emotional supports, learning loss mitigation, distance learning supports, and in-person activities planning. The District was able to implement the Learning Continuity and Attendance Plan approved by the Board through the:

- Creation and support of a distance learning environment
 - i.e. purchase and distribution of chromebooks and wifi hotspots for students, laptops and technology enhancements for staff, and districtwide instructional software licenses, professional development and information sessions for staff and families.
- Learning Loss Mitigation and In-Person Activity Planning
 - i.e. development of a small cohort program ready to implement based on local conditions, the development of an online intervention program, the adoption and purchase of new TK-6 English and Language Arts (ELA) textbooks and online resources, learning continuity through maintaining lower class sizes, and the purchase of additional equipment and support for students with special needs.
- Social-Emotional Support
 - i.e. development of social emotional learning resources, implementation of parent and staff social emotional learning training and supports, expand engagement opportunities through the distribution of technology for check-ins and follow-ups, aspects of the small cohort program would be to assess and support the social emotional well-being of the students, improve and expand the referral and access to mental health services.
- School Nutrition
 - i.e. maintenance of staffing to provide local distribution options at all school sites, creation of consistent distribution patterns to establish a routine during an time when routines are difficult to establish, the preparation and distribution of breakfast, hot lunch, and dinner meals on a daily basis, inclusive of weekend meals, support of food bank locations and other strategies to provide highly nutritious meals to students and families.

Overall the CARES Act funding were utilized as noted below:

CARES Act Budget Summary	Object Code	September 2020 - Estimate	March 2021 - 2nd Interim	Variance
Certificated Teacher Salaries	1100	\$1,282,600	\$2,223,325	\$940,725
Certificated Pupil Support Salaries	1200	\$980,057	\$1,694,234	\$714,177
Supervisors and Administrators	1300	\$50,000	\$129	(\$49,871)
Other Certificated Salaries	1900	\$3,141,332	\$943,734	(\$2,197,598)
Total Certificated Salaries		\$5,453,989	\$4,861,422	(\$592,567)
Classified Instructional Salaries	2100	\$563,605	\$2,377,802	\$1,814,197
Classified Support Salaries	2200	\$5,698,563	\$4,717,557	(\$981,006)
Classified Supervisors and Administrators	2300	\$50,000	\$0	(\$50,000)
Clerical, Technical, and Office	2400	\$601,108	\$197,183	(\$403,925)
Other Classified Salaries	2900	\$50,000	\$44,608	(\$5,392)
Total Classified Salaries		\$6,963,276	\$7,337,150	\$373,874
Total Employee Benefits		\$3,315,698	\$3,247,392	(\$68,306)
Textbooks	4100	\$6,448,944	\$4,451,437	(\$1,997,507)
Materials and Supplies	4200-4400	\$950,500	\$2,757,460	\$1,806,960
Total Books and Supplies		\$7,399,444	\$7,208,897	(\$190,547)
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$25,744	\$25,744
Professional Services and Operating	5800	\$1,414,181	\$1,828,549	\$414,368
Total Other Operating Expenses		\$1,414,181	\$1,854,293	\$440,112
Equipment		\$0	\$37,434	\$37,434
Indirect Costs		\$0	\$0	\$0
Total Expenditures		\$24,546,588	\$24,546,588	\$0

Notes of key variances:

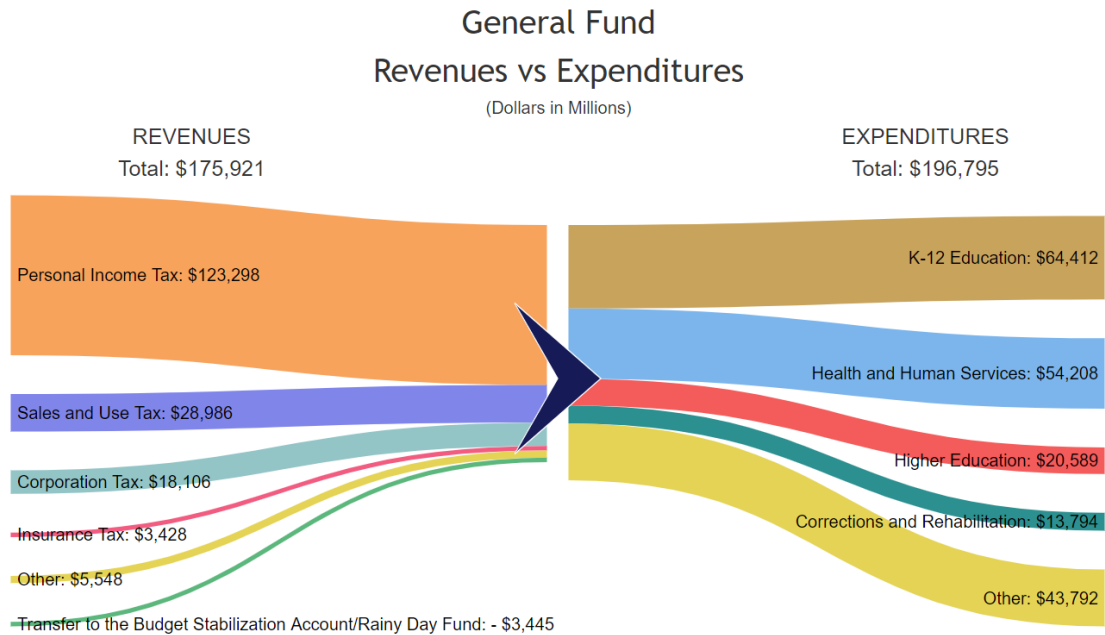
- Coding for training and support shifted from 19xx to 11xx and 12xx;
- Less funding needed for School Nutrition;
- Additional Textbook adoption beyond Elementary Literacy did not meet spending deadlines;
- Additional technology equipment needed for distance learning;
- Additional hotspots needed for distance learning;

Compared to the Learning Continuity and Attendance Plan, the CARES Act funding was utilized as follows:

CARES Act Budget Summary - 2nd Interim	Object Code	School Nutrition	Preparation for In-Person Activities	Engagement and Outreach	Distance Learning and Social Emotional Support	Learning Loss Mitigation and Social Emotional Support	Total CARES Act Budget Summary
Certificated Teacher Salaries	1100	\$0	\$0	\$323	\$1,049,945	\$1,173,057	\$2,223,325
Certificated Pupil Support Salaries	1200	\$0	\$0	\$280,285	\$5,778	\$1,408,171	\$1,694,234
Supervisors and Administrators	1300	\$0	\$0	\$0	\$129	\$0	\$129
Other Certificated Salaries	1900	\$0	\$0	\$2,967	\$940,724	\$43	\$943,734
Total Certificated Salaries		\$0	\$0	\$283,575	\$1,996,576	\$2,581,271	\$4,861,422
Classified Instructional Salaries	2100	\$0	\$0	\$2,282,689	\$0	\$95,113	\$2,377,802
Classified Support Salaries	2200	\$760,896	\$1,386,733	\$875,032	\$1,694,896	\$0	\$4,717,557
Classified Supervisors and Administrators	2300	\$0	\$0	\$0	\$0	\$0	\$0
Clerical, Technical, and Office	2400	\$0	\$0	\$0	\$197,183	\$0	\$197,183
Other Classified Salaries	2900	\$0	\$0	\$21,208	\$23,400	\$0	\$44,608
Total Classified Salaries		\$760,896	\$1,386,733	\$3,178,929	\$1,915,479	\$95,113	\$7,337,150
Total Employee Benefits		\$239,106	\$435,767	\$1,060,059	\$938,169	\$574,291	\$3,247,392
Textbooks	4100	\$0	\$0	\$0	\$4,451,437	\$0	\$4,451,437
Materials and Supplies	4200-4400	\$44,973	\$89,931	\$97,597	\$2,497,253	\$27,706	\$2,757,460
Total Books and Supplies		\$44,973	\$89,931	\$97,597	\$6,948,690	\$27,706	\$7,208,897
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$0	\$24,244	\$1,500	\$0	\$25,744
Professional Services and Operating	5800	\$0	\$0	\$163,605	\$1,649,411	\$15,533	\$1,828,549
Total Other Operating Expenses		\$0	\$0	\$187,849	\$1,650,911	\$15,533	\$1,854,293
Equipment		\$0	\$0	\$0	\$37,434	\$0	\$37,434
Indirect Costs		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$1,044,975	\$1,912,431	\$4,808,009	\$13,487,259	\$3,293,914	\$24,546,588
September 2020 - Estimate		\$2,500,000	\$1,985,500	\$4,200,000	\$10,211,088	\$5,650,000	\$24,546,588
Variance		(\$1,455,025)	(\$73,069)	\$608,009	\$3,276,171	(\$2,356,086)	\$0

State Economy

California can be considered the fifth largest economy in the world with a GDP at \$2.75 Trillion.

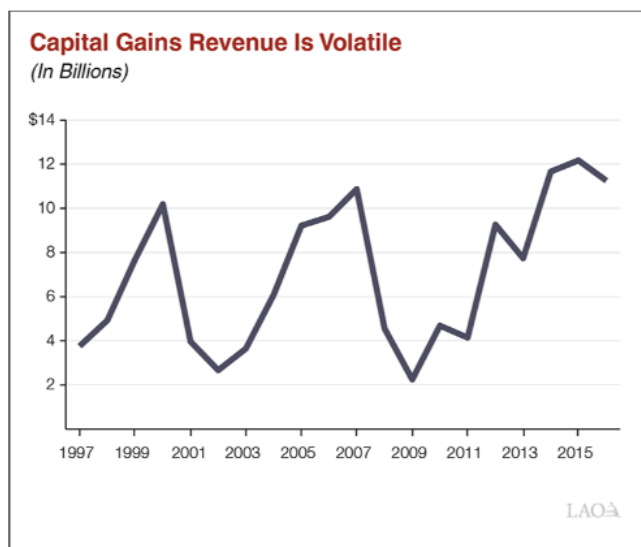


- 2021-22 Governor's May Revise Budget

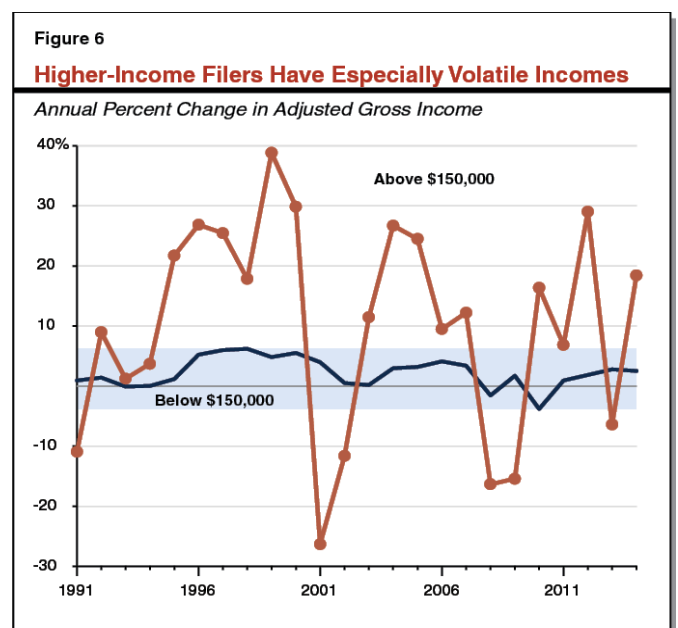
Tax Structure

The size of this operation utilizes a robust General Fund of \$175.9 Billion in annual revenues, with nearly 70% of its revenues coming from Personal Income Tax. The graphic above reflects the amount of State taxes collected and disbursed. With a large percentage of revenues coming from Personal Income Tax, it is important to understand the volatility of it over the years.

The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The graphic on the left reflects the variability in Capital Gains revenue collected.

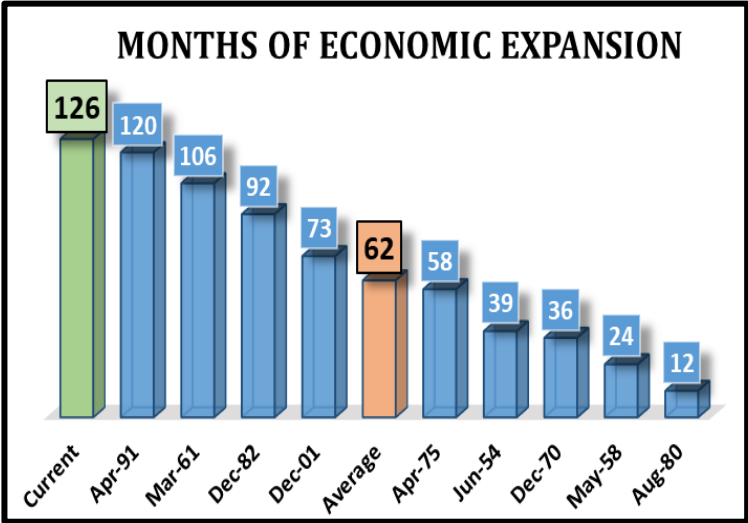


The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax which creates instability for the State. The graphic on the right reflects the variability in personal income tax collected from filers with income above



\$150,000 vs personal income tax from filers with income below \$150,000. The variability creates challenges with projecting revenue year over year and is more susceptible to economic recessions.

The Legislative Analysts’ Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. The LAO recognizes the volatility in the State’s budget due to its progressive tax structure and promotes prudent practices to help even out the “hills and valleys” of the budget over the years. As noted below, the State typically experiences a period of economic decline every five years or 62 months.



Due to the pandemic, the State was projecting a \$54B shortfall in May 2020, proposed a 10% reduction to Education funding, and deferred \$12B in cash payments to schools. One year later, the State is now projecting a \$100B surplus, is proposing various restricted categorical programs, and allows for short-term, one-time investments to education, but creating challenges on implementing meaningful and sustainable investments.

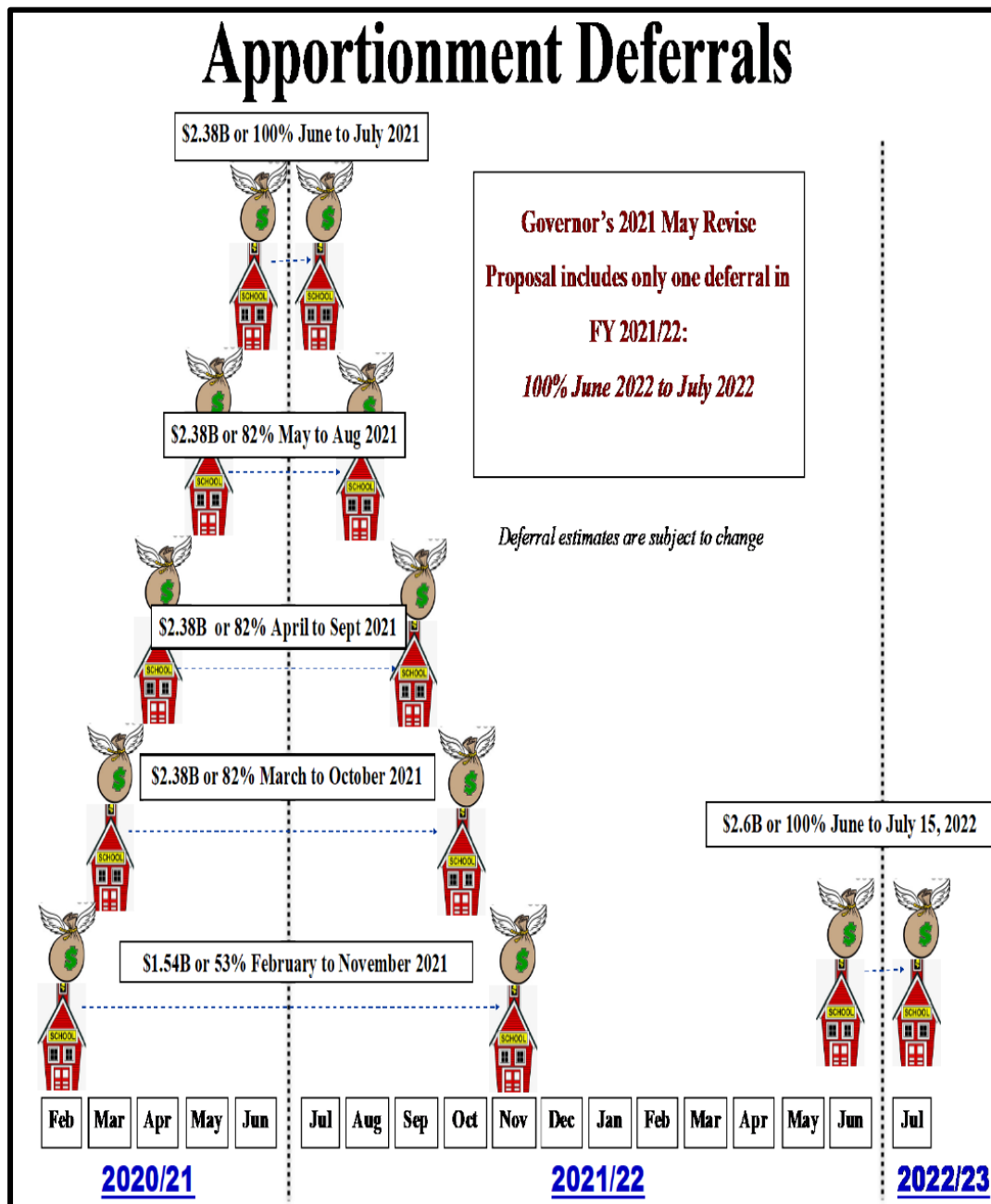
Cash Apportionment Deferrals

The State of California uses a different accounting method than school districts within the State. Both methods follow Generally Accepted Accounting Principles (GAAP) and comply with the Governmental Accounting Standards Board (GASB). However, the State uses a Cash accounting method, which recognizes revenues and expenditures based on when the cash coming in or going out. School districts in California use the Accrual accounting method, which recognizes revenues and expenditures in the fiscal year they are attributable to, not the fiscal year it is received or expended.

Therefore, the State can use an apportionment deferral to reflect a cut to education funding without having school districts reflecting the same cut in the budget.

Doing so puts pressure on school districts to take out loans to ensure there is sufficient cash on hand to meet payroll needs and pay local vendors timely.

For the 2020/21 fiscal year, the District needed to issue a short-term \$25.0M loan or Tax Revenue Anticipation Notes (TRANS) in order to have sufficient cash during the spring of 2021.

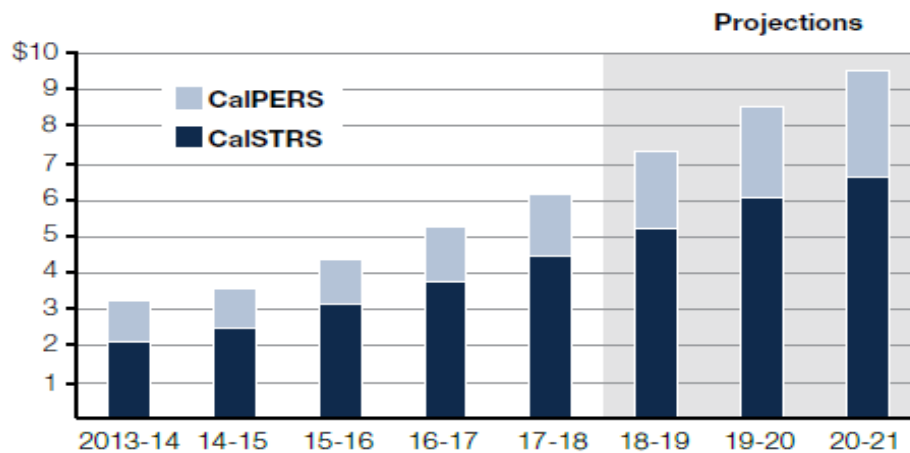


State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby next year; we will be spending approximately \$19 million more annually towards retirement costs than prior to AB 1469 being implemented. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District.

The rates in 2019-20 and 2020-21 reflect a reduction due to the State's Adopted Budget.

The State reduced rates by utilizing one-time funding from the State to pay down pension liabilities and applying it to school districts.

This reduces the cost Districts pay by reducing the District paid benefit rate applied to applicable salaries.

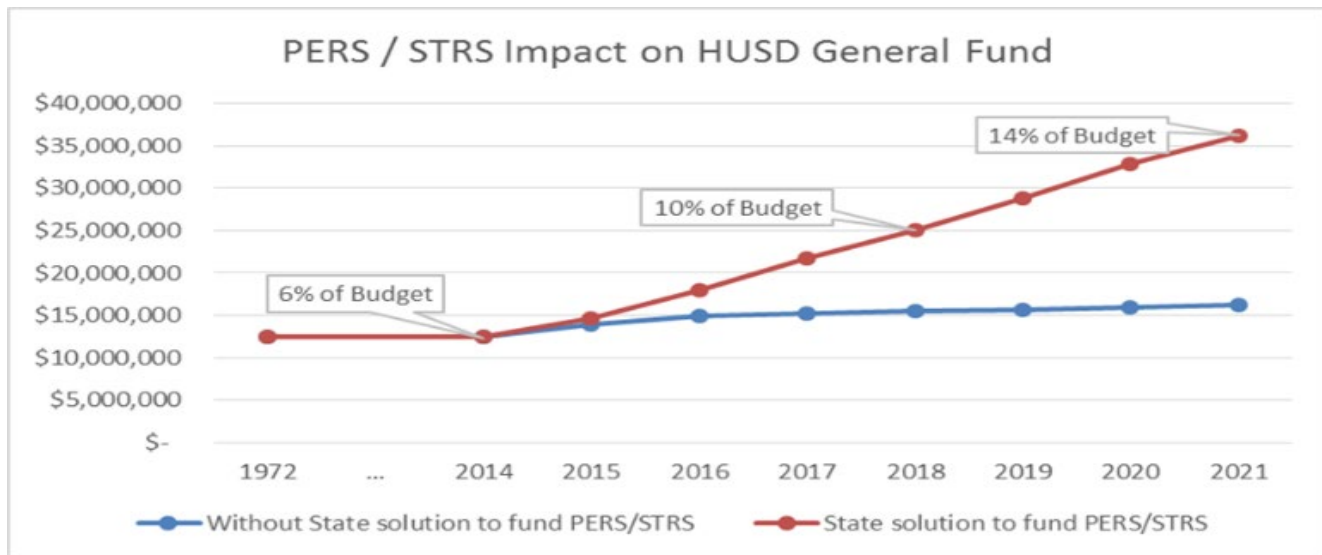
Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,671,197	20,459,271	10,091,397
2019-20	8.25%	17.10%	130,388,709	22,296,469	11,539,401
2020-21	8.25%	16.15%	136,328,915	22,017,120	10,769,984
2021-22	8.25%	16.92%	136,083,998	23,025,412	11,798,483

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,191,190	8,884,913	3,256,949
2019-20	11.44%	19.72%	50,945,066	10,046,876	4,218,251
2020-21	11.44%	20.70%	53,711,189	11,118,216	4,973,119
2021-22	11.44%	22.91%	54,728,077	12,538,202	6,276,763

Impact of PERS rising rates on the District.

The Governor is also paying down liabilities for CalPERS as well to capitalize on compounding returns to reduce the cost to employees and school districts over time.

Total Impact of CalPERS and CalSTRS on Hayward USD:



The result of the additional \$18 million annually, in ongoing retirement costs, means an ever increasing portion of our budget is spent on pensions and puts further constraints on an underfunded education system.

2021-22 Budget Planning Factors

Multi-Year Projection Factors	2020-21	2021-22	2022-23	2023-24
Statutory COLA (DOF)	2.31%	1.70%	2.48%	3.11%
Super COLA Augmentation	-	1.00%	-	-
LCFF Funded COLA	-	5.07%	2.48%	3.11%
Cash Deferrals	\$12B	\$3B	-	-
Enrollment	19,069	18,818	18,527	18,130
Current Year ADA	18,710.67	17,853.83	17,552.51	17,195.83
Net Charter School ADA Shift	-	117.86	117.86	117.86
LCFF Funded ADA	18,710.67	18,592.81	17,735.97	17,434.65
Higher of Current Year or Prior Year ADA Less Charter Shift	Prior Year	Prior Year	Prior Year	Prior Year
LCFF Unduplicated Percentage	75%	74%	74%	76%
STRS Employer Statutory Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Projected Rates	20.70%	22.91%	26.10%	27.10%
State Unemployment Insurance Rates	0.05%	1.23%	0.90%	0.20%
Lottery – Unrestricted per ADA	\$150.00	\$150.00	\$150.00	\$150.00
Lottery – Prop. 20 per ADA	\$49.00	\$49.00	\$49.00	\$49.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75

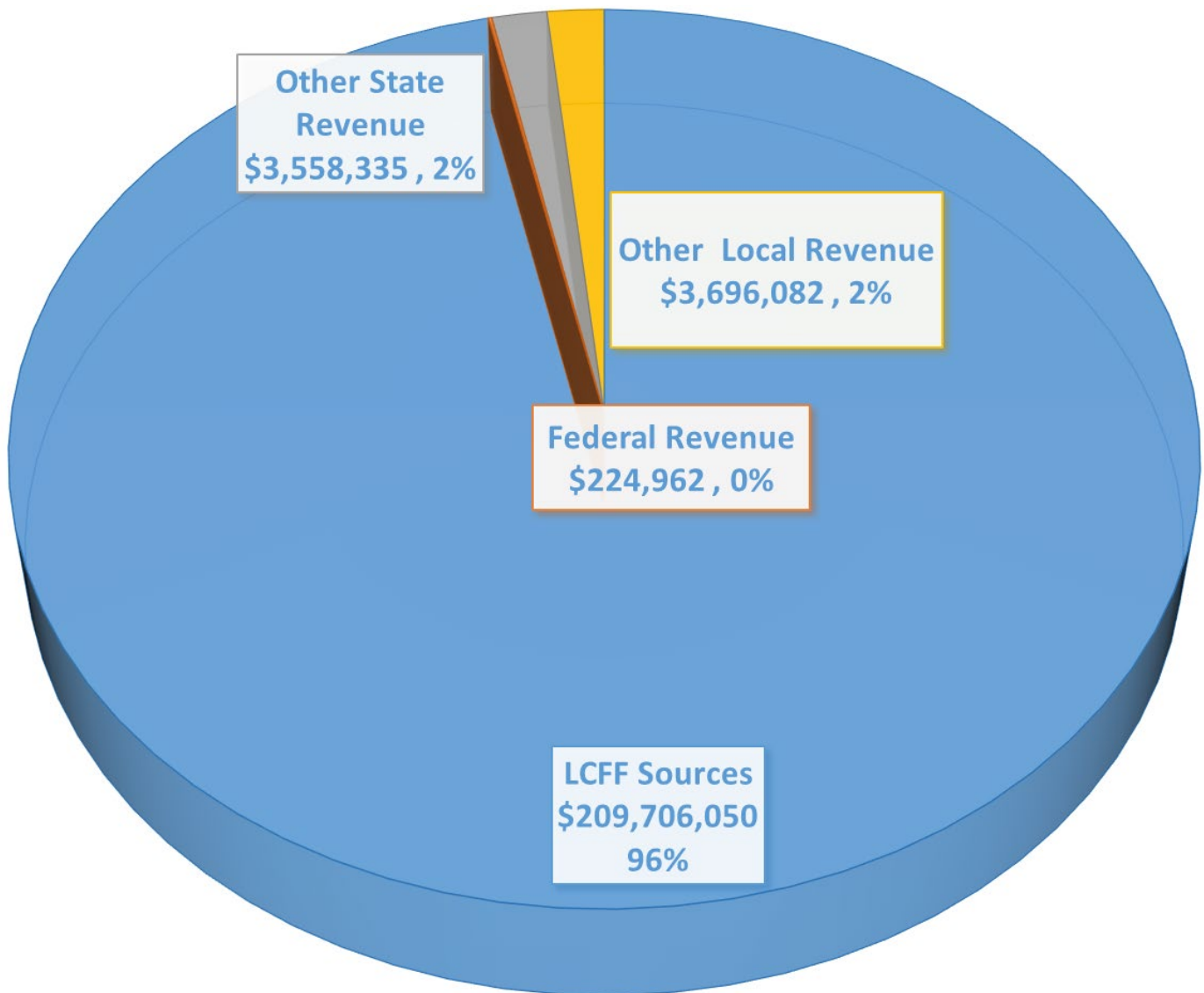
ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The District will need to continue to focus on implementing the Strategic Plan and the four Strategic Focus Areas of: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.
- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- The District has experienced enrollment declines since the early 2000's and they are projected to continue for the foreseeable future. Reasons include:
 - Lower birth rates in the community
 - Affordability in the Bay Area
 - Individual family choices to attend public, private, or charter schools around Hayward
 - This reason for the decline is something we can directly impact
- Approximately \$4M in expenditure reductions were incorporated into the 2018-19 Budget
- Approximately \$10M in expenditure reductions were included in the 2019-20 2nd Interim multiyear projection for 2020-21
 - Board Resolution: 1920-25 – Commitment to Expenditure Reduction Supplemental Certification was approved by the Board at the March 11, 2020 Board Meeting to implement the \$10M in reductions
 - \$1.2M in identified reductions were not approved
- An additional \$10.25M in expenditure reductions are projected for 2022-23
 - 250 students higher than projected would result in expenditure reductions of \$8M
 - 250 students lower than projected would result in expenditure reductions of \$13.25M

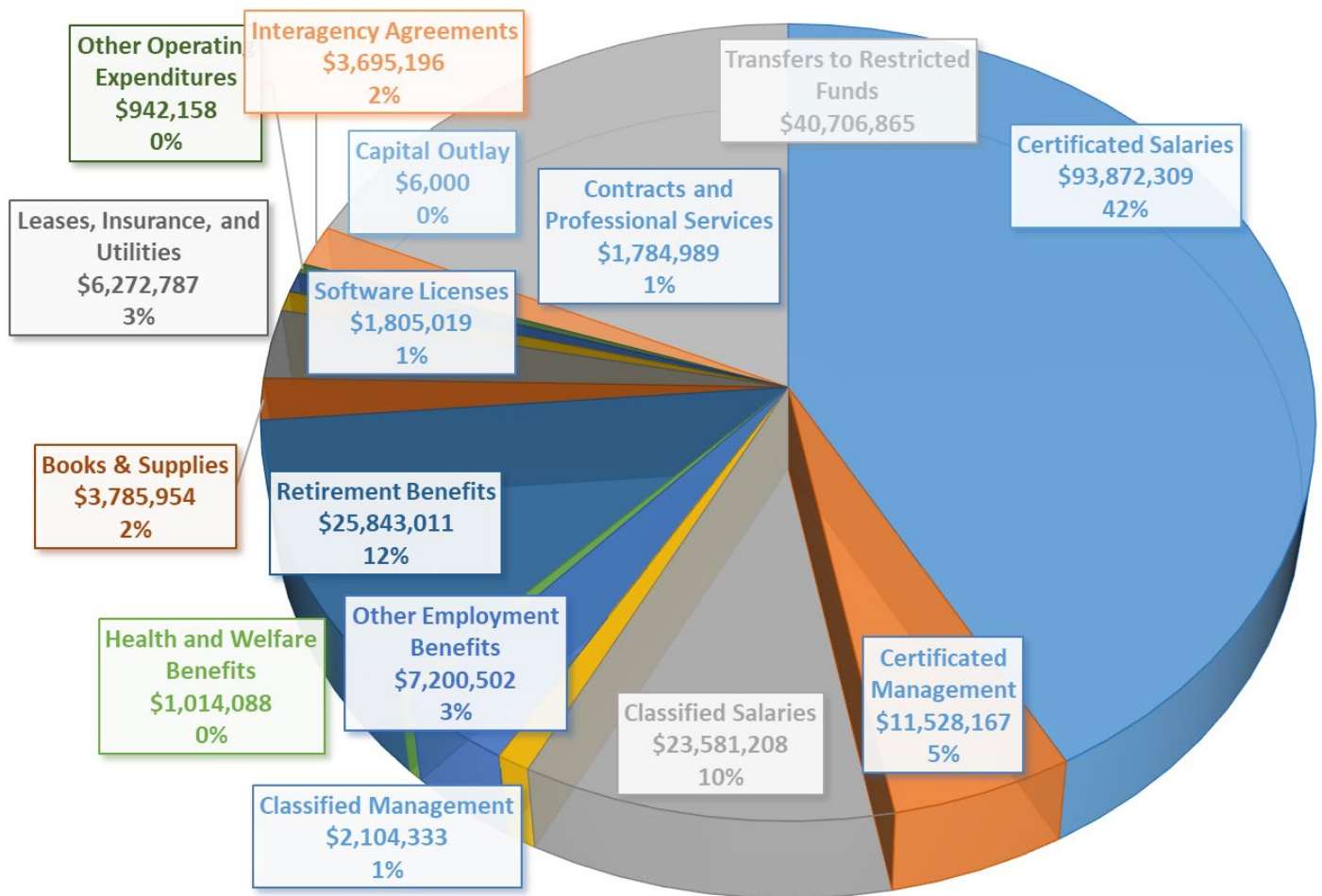
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$42,616,882 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, when not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

Hayward Unified School District

2021-22 Proposed Budget

Unrestricted General Fund

	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	\$14,374,029	\$20,010,578	\$13,053,421	\$9,045,764
Revenues:				
LCFF Sources	\$201,523,091	\$209,706,050	\$205,204,465	\$210,821,626
Federal Revenues	\$341,991	\$224,962	\$224,962	\$224,962
Other State Revenues	\$3,369,891	\$3,558,335	\$3,258,335	\$3,208,335
Other Local Revenues	\$3,708,306	\$3,696,082	\$4,046,082	\$4,246,082
Other Financing Sources/Contributions	\$(36,251,292)	\$(42,616,882)	\$(43,517,225)	\$(44,229,525)
Total Revenues	\$172,691,987	\$174,568,547	\$169,216,619	\$174,271,480
Expenditures:				
Certificated Salaries	\$101,895,037	\$105,400,476	\$105,544,278	\$106,438,081
Classified Salaries	\$21,777,628	\$25,685,541	\$26,485,670	\$26,639,504
Employee Benefits	\$29,612,924	\$34,057,601	\$36,370,144	\$35,780,664
Books and Supplies	\$2,207,871	\$3,785,954	\$2,535,954	\$2,535,954
Services, Other Operating Expenses	\$10,070,645	\$10,804,953	\$10,726,733	\$10,604,342
Capital Outlay	\$32,000	\$6,000	\$0	\$0
Other Outgo	\$3,695,200	\$3,695,196	\$3,750,624	\$3,881,896
Direct Support/Indirect Costs	\$(2,255,867)	\$(1,910,017)	\$(1,689,127)	\$(1,589,127)
Other Financing Uses	\$20,000	\$0	\$0	\$0
Total Expenditures	\$167,055,438	\$181,525,704	\$183,724,277	\$184,291,313
<i>1st Subsequent Year Projected Necessary Reductions</i>			(\$10,500,000)	(\$10,500,000)
<i>2nd Subsequent Year Projected Necessary Reductions</i>				\$0
Total Expenditures	\$167,055,438	\$181,525,704	\$173,224,277	\$173,791,313
Net Surplus / (Shortfall)	\$5,636,549	(\$6,957,157)	(\$4,007,657)	\$480,167
Ending Fund Balance	\$20,010,578	\$13,053,421	\$9,045,764	\$9,525,930
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$150,262	\$150,262	\$150,262	\$150,262
Reserve for Restricted Programs	\$0	\$0	\$0	\$0
3% Reserve for Economic Uncertainties	\$7,827,971	\$9,127,874	\$8,845,140	\$8,873,339
Total Restricted Reserves	\$7,978,233	\$9,278,136	\$8,995,402	\$9,023,601
Total Unrestricted Reserves Beyond Required Minimum	\$12,032,345	\$3,775,285	\$50,361	\$502,329

Financial Impact of Enrollment Changes

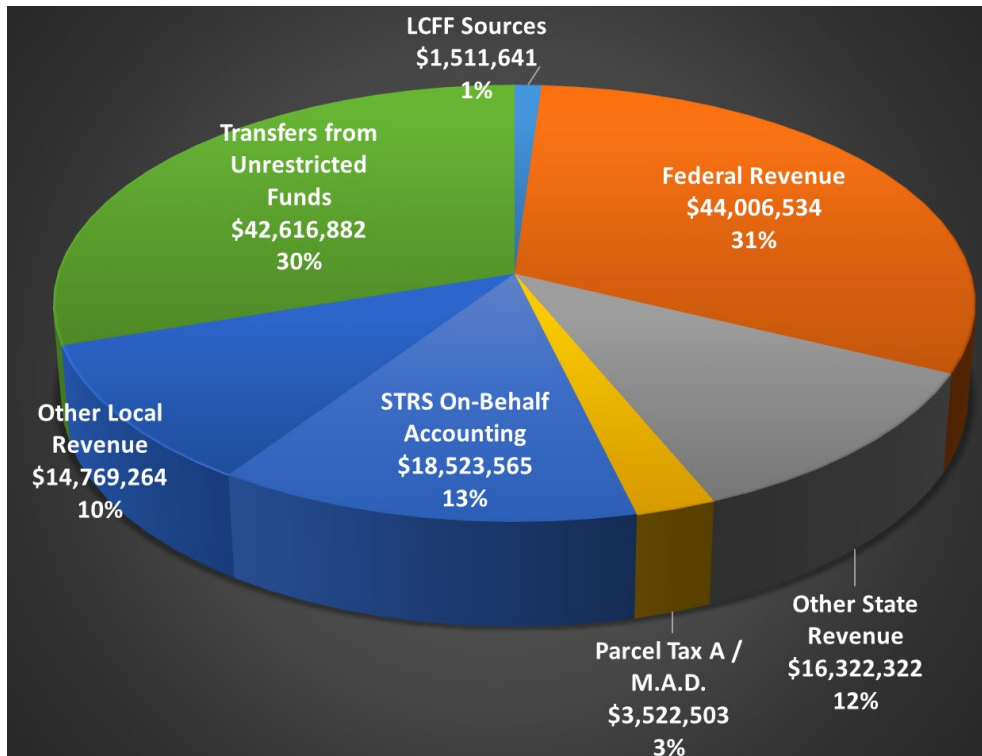
Based on the Unrestricted General Fund Multi-Year Projection, there is a Projected Necessary Reduction of \$10,500,000 in 2022/23. This reduction would be a reduction of ongoing expenditures and is needed to maintain the minimum reserve requirements required by the State.

Scenarios	LCFF Revenue Change	2022/23 Projected Necessary Reduction
Scenario A – 250 more students	+\$2.5M	\$8.0M
Proposed Budget Multi-Year Projection	\$209.7M	\$10.5M
Scenario B – 250 less students	- \$2.75M	\$13.25M

The Projected Necessary Reduction noted in Scenario A and Scenario B are based on the assumption that we would not need to add or reduce staffing associated with the changes in enrollment. Theoretically, for every 25 student change, we would need to make an adjustment to the cost of a classroom teacher. The difficulty is that enrollment changes typically do focus on one school site and/or grade level. The enrollment changes are typically spread out across the 30 schools, grade levels, and programs. In Scenario A, the addition of 10 classroom teachers (1 per 25 students) would result in a higher projected necessary reduction closer to \$9.0M. On the other hand, in Scenario B, the subtraction of 10 classroom teachers (1 per 25 students) would result in a lower projected necessary reduction closer to \$12.25M.

As illustrated, the decline in revenues as a result in a decline in enrollment, creates a downward spiral of a continuing need to implement cost reductions. This needed to occur in 2018/19, 2020/21, and a projected necessary reduction in 2022/23 that is larger than the prior reduction targets.

Restricted General Fund Revenues



Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures to serve over 2,600 students, but only receives \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund.

Unfortunately, this is a typical trend across the State where 67% of the costs of Special Education are covered from the Unrestricted General Fund due to the Federal Government and State Government not adequately funding these programs. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Figure 17

Unrestricted Funds Covering Growing Share of Special Education Costs
Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)

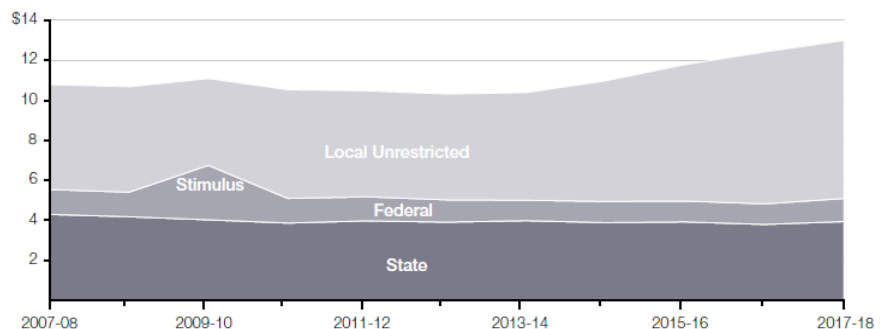
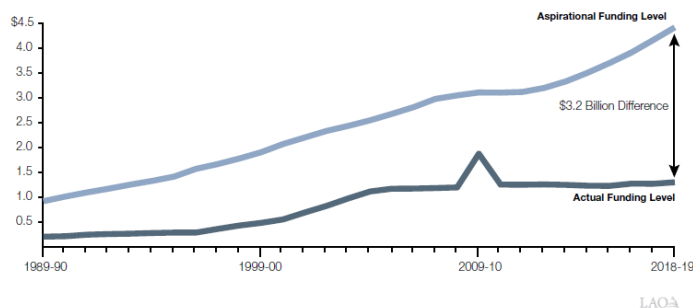


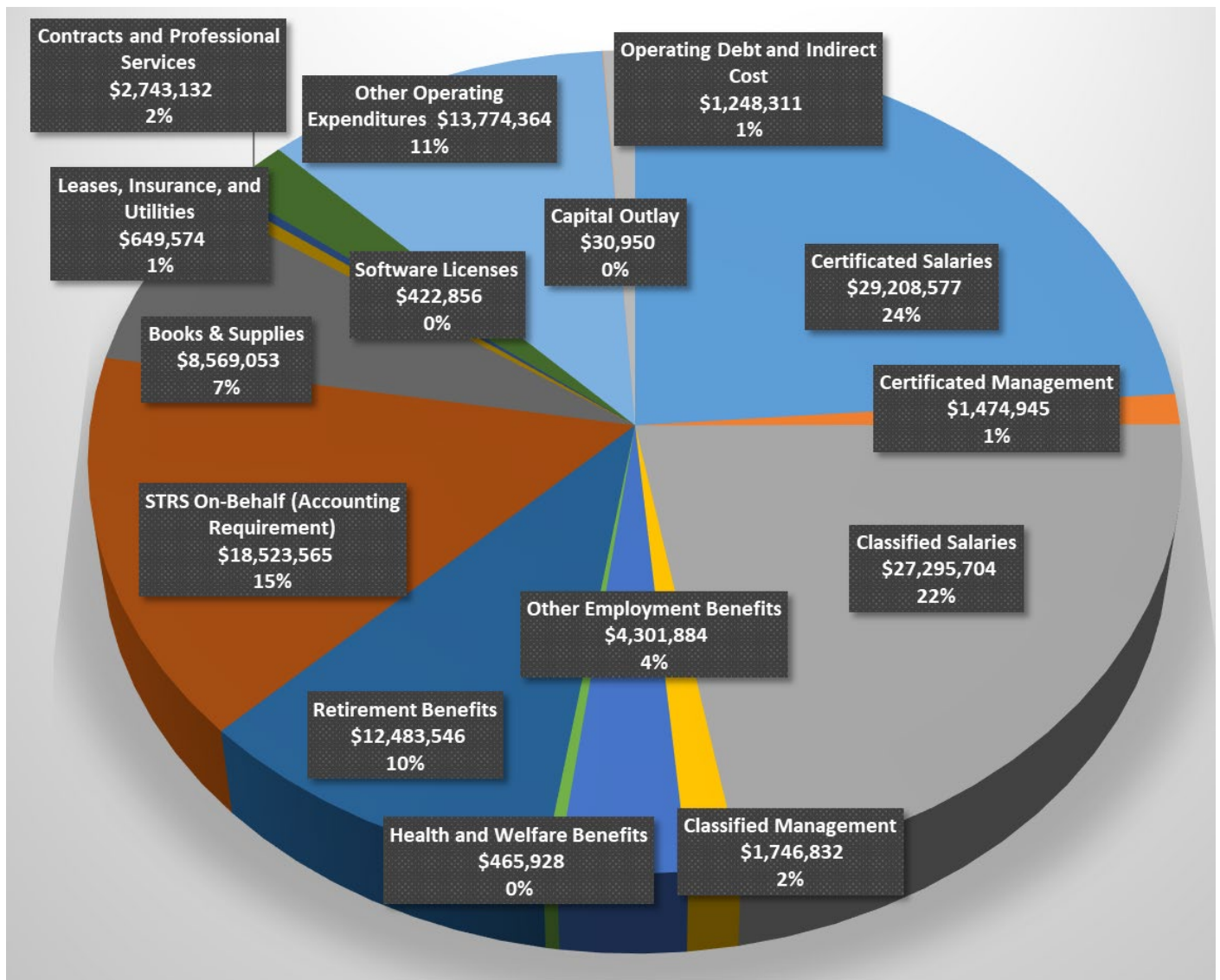
Figure 15

Federal Special Education Funding Falls Short of Aspirational Target
Federal Special Education Funding for California (In Billions)



The Federal Government is significantly below their aspirational goal of funding one-third of the costs for Special Education. Only covering about 10% of the federally mandated program.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 75% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

A large portion of the Restricted General Fund expenditures are not actual expenditures made by the school district, but an accounting recognition required by the State. Based on guidance from the Governmental Accounting Standards Board (GASB), school districts have to account for the payments the State makes to CalSTRS, on-behalf of the respective school district. For Hayward, this accounting recognition is over \$18.5M, which is reflected in both the revenues and expenditures.

Restricted General Fund Multi-Year Projection

Hayward Unified School District 2021-22 Proposed Budget Restricted General Fund

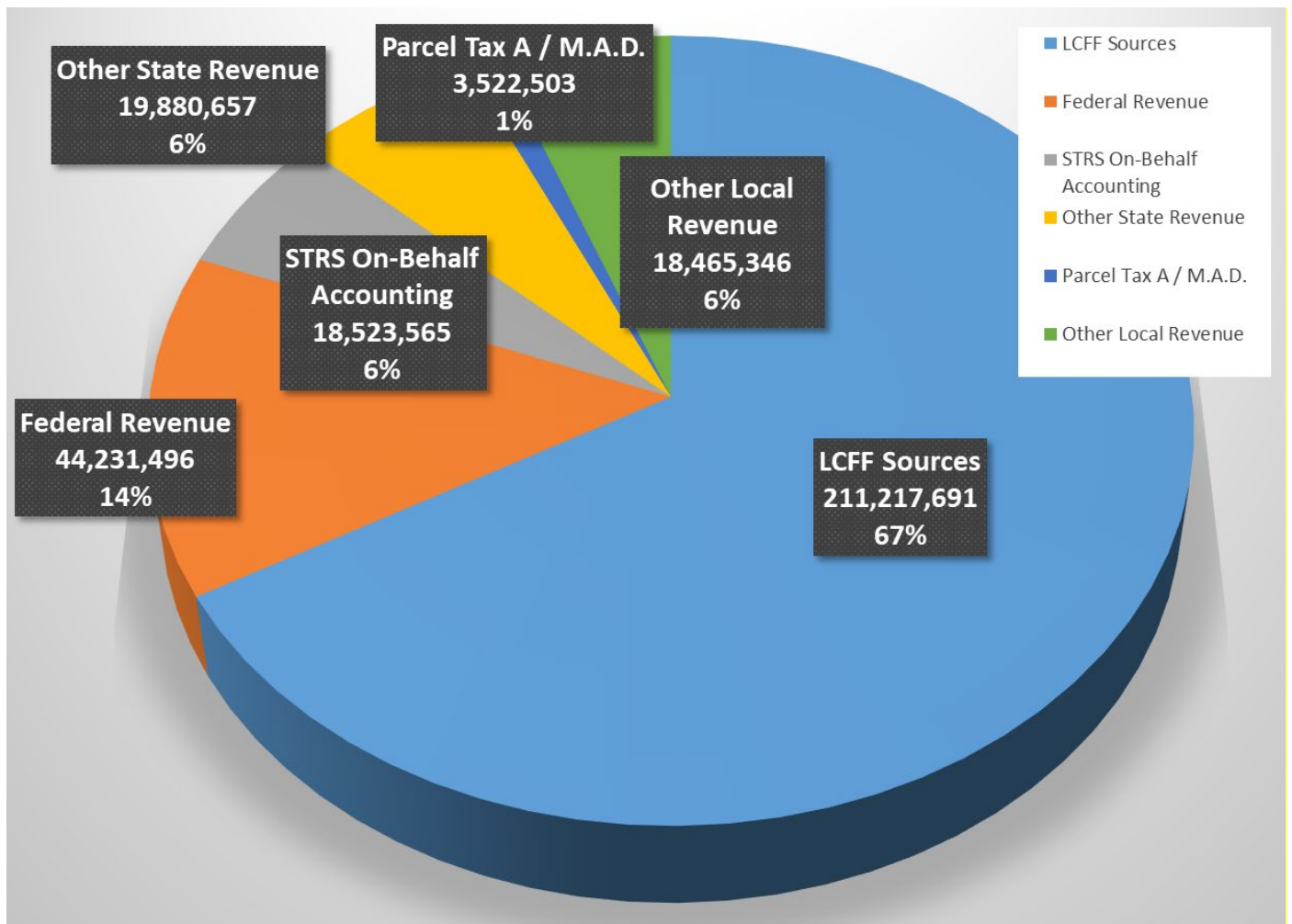
	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	\$6,461,248	\$16,102,706	\$34,436,196	\$21,075,905
Revenues:				
LCFF Sources	\$1,511,641	\$1,511,641	\$1,511,641	\$1,511,641
Federal Revenues	\$59,641,744	\$44,006,534	\$18,038,638	\$18,038,638
Other State Revenues	\$40,359,071	\$34,845,887	\$26,977,877	\$26,996,476
Other Local Revenues	\$18,790,389	\$18,291,767	\$17,957,295	\$18,164,051
Contributions	\$36,251,292	\$42,616,882	\$43,517,225	\$44,229,525
Total Revenues	\$156,554,137	\$141,272,711	\$108,002,676	\$108,940,330
Expenditures:				
Certificated Salaries	\$34,433,878	\$30,683,522	\$30,122,150	\$30,361,611
Classified Salaries	\$31,933,561	\$29,042,536	\$28,301,227	\$28,448,932
Employee Benefits	\$36,119,853	\$35,774,923	\$36,308,513	\$36,245,192
Books and Supplies	\$22,594,069	\$8,569,053	\$7,984,030	\$7,984,030
Services, Other Operating Expenses	\$19,984,128	\$17,589,926	\$17,609,408	\$17,914,731
Capital Outlay	\$266,175	\$30,950	\$10,219	\$10,219
Other Outgo	\$90,853	\$89,900	\$89,900	\$89,900
Direct Support/Indirect Costs	\$1,490,162	\$1,158,411	\$937,521	\$937,521
Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures	\$146,912,679	\$122,939,221	\$121,362,967	\$121,992,136
Net Surplus / (Shortfall)	\$9,641,458	\$18,333,490	(\$13,360,291)	(\$13,051,805)
Ending Fund Balance	\$16,102,706	\$34,436,196	\$21,075,905	\$8,024,099
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$16,102,706	\$34,436,196	\$21,075,905	\$8,024,099
Total Restricted Reserves	\$16,102,706	\$34,436,196	\$21,075,905	\$8,024,099

The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- ESSER II and ESSER III
- Expanded Learning Opportunity Grant
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

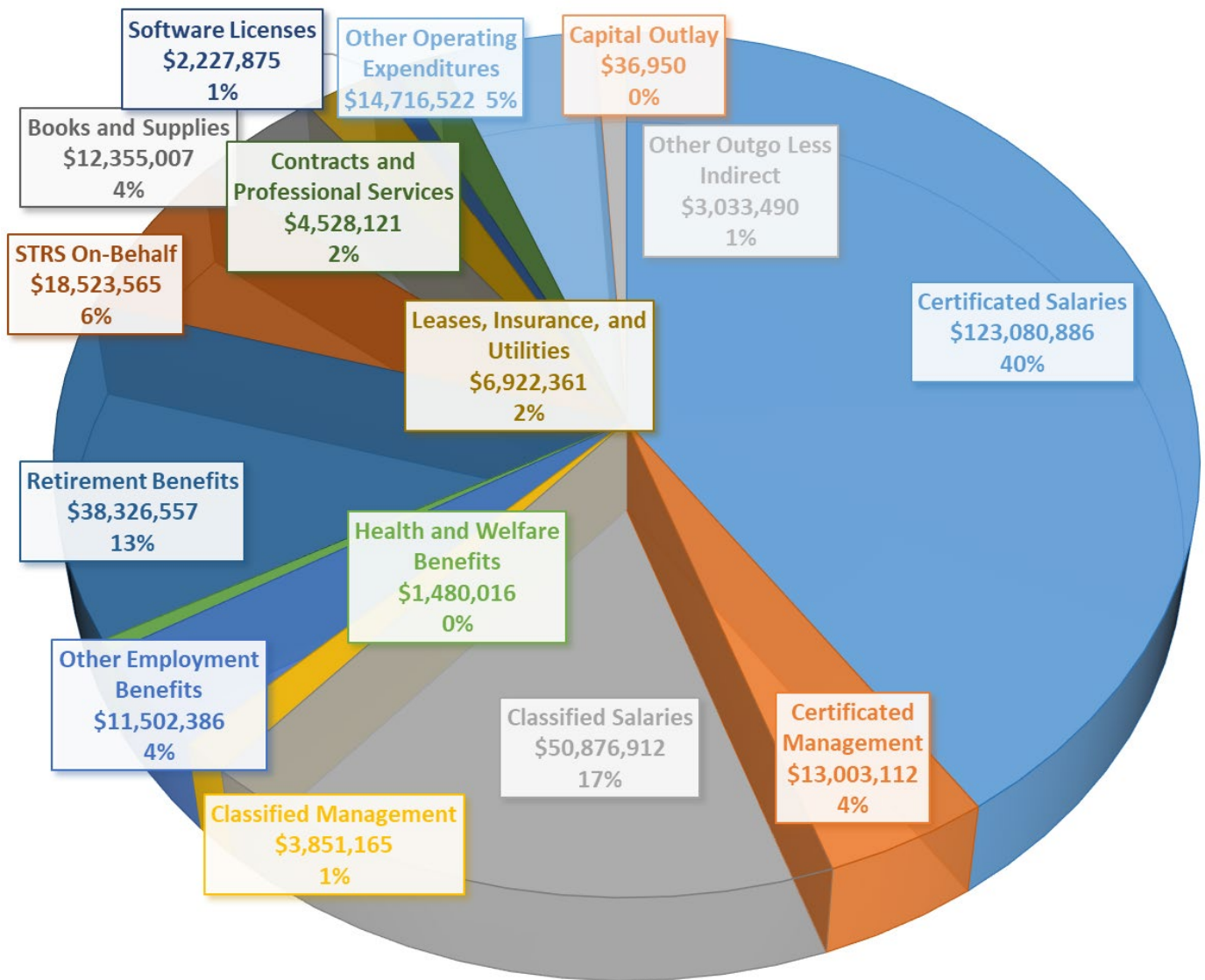
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues



This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 73% of General Fund revenue received is from the State; and Federal funds represent 14% of total General Fund revenues.

Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, around 85% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District

2021-22 Proposed Budget

Combined General Fund

	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	20,835,277	36,113,284	47,489,617	30,121,668
Revenues:				
LCFF Sources	\$203,034,732	\$211,217,691	\$206,716,106	\$212,333,267
Federal Revenues	\$59,983,735	\$44,231,496	\$18,263,600	\$18,263,600
Other State Revenues	\$43,728,962	\$38,404,222	\$30,236,212	\$30,204,811
Other Local Revenues	\$22,498,695	\$21,987,849	\$22,003,377	\$22,410,133
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$329,246,124	\$315,841,258	\$277,219,295	\$283,211,810
Expenditures:				
Certificated Salaries	136,328,915	136,083,998	135,666,428	136,799,692
Classified Salaries	53,711,189	54,728,077	54,786,897	55,088,435
Employee Benefits	65,732,777	69,832,524	72,678,657	72,025,856
Books and Supplies	24,801,940	12,355,007	10,519,984	10,519,984
Services, Other Operating Expenses	30,054,773	28,394,879	28,336,141	28,519,073
Capital Outlay	298,175	36,950	10,219	10,219
Other Outgo	3,786,053	3,785,096	3,840,524	3,971,796
Direct Support/Indirect Costs	(765,705)	(751,606)	(751,606)	(651,606)
Other Financing Uses	20,000	0	0	0
Total Expenditures	\$313,968,117	\$304,464,925	\$305,087,244	\$306,283,449
<i>1st Subsequent Year Projected Necessary Reductions</i>			(\$10,500,000)	(\$10,500,000)
<i>2nd Subsequent Year Projected Necessary Reductions</i>				\$0
Total Expenditures	\$313,968,117	\$304,464,925	\$294,587,244	\$295,783,449
Net Surplus / (Shortfall)	\$15,278,007	\$11,376,333	(\$17,367,949)	(\$12,571,639)
Ending Fund Balance	\$36,113,284	\$47,489,617	\$30,121,668	\$17,550,030
Componenets of Ending Fund Balance				
Reserve for Revolving & Stores	\$150,262	\$150,262	\$150,262	\$150,262
Reserve for Restricted Programs	\$16,102,706	\$34,436,196	\$21,075,905	\$8,024,099
3% Reserve for Economic Uncertainties	\$7,827,971	\$9,127,874	\$8,845,140	\$8,873,339
Total Restricted Reserves	\$24,080,939	\$43,714,332	\$30,071,307	\$17,047,701
Total Unrestricted Reserves Beyond Required Minimum	\$12,032,345	\$3,775,285	\$50,361	\$502,329
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.33%	4.24%	3.02%	3.17%
Total Reserves Beyond Required Minimum	3.33%	1.24%	0.02%	0.17%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
<i>DESCRIPTION</i>	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 923,196	\$ 1,684,534	\$ 7,195,358
State Revenues	\$ 2,759,191	\$ 7,005,960	\$ 330,500
Local Revenues	\$ 77,100	\$ 705,494	\$ 90,349
Total Revenues	\$ 3,759,487	\$ 9,395,988	\$ 7,616,207
EXPENDITURES			
Certificated Salaries	\$ 1,243,768	\$ 1,804,383	\$ -
Classified Salaries	\$ 778,201	\$ 1,725,238	\$ 3,817,806
Employee Benefits	\$ 765,550	\$ 1,279,872	\$ 1,329,583
Books and Supplies	\$ 166,881	\$ 741,550	\$ 1,827,166
Other Operating Expenditures	\$ 631,760	\$ 1,409,620	\$ 186,840
Capital Outlay	\$ -	\$ 1,964,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 132,307	\$ 305,247	\$ 314,052
Total Expenditures	\$ 3,718,467	\$ 9,229,910	\$ 7,475,447
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 41,020	\$ 166,078	\$ 140,760
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 30,111	\$ 73,873	\$ 858,170
Ending Fund Balance	\$ 71,131	\$ 239,951	\$ 998,930

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY				
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ 208,400
Local Revenues	\$ 2,000,000	\$ 2,795,000	\$ 85,000	\$ 57,509,730
Total Revenues	\$ 2,000,000	\$ 2,795,000	\$ 85,000	\$ 57,718,130
EXPENDITURES				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 310,546	\$ -	\$ -	\$ -
Employee Benefits	\$ 110,888	\$ -	\$ -	\$ -
Books and Supplies	\$ 12,605	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 15,191	\$ 111,299	\$ -	\$ -
Capital Outlay	\$ 82,859,638	\$ 305,576	\$ -	\$ -
Other Outgo	\$ -	\$ 781,900	\$ -	\$ 57,718,130
Direct Support & Indirect	\$ -	\$ 1,699,532	\$ -	\$ -
Total Expenditures	\$ 83,308,868	\$ 2,898,307	\$ -	\$ 57,718,130
OTHER FINANCING SOURCES (USES)				
Sources	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$ (81,308,868)	\$ (103,307)	\$ 85,000	\$ -
FUND BALANCE				
Budgeted Beginning Fund Balance	\$ 190,211,990	\$ 3,683,221	\$ 7,115,312	\$ 40,840,014
Ending Fund Balance	\$ 108,903,122	\$ 3,579,914	\$ 7,200,312	\$ 40,840,014

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- 2008 Measure I Bond – Complete
- 2014 Measure L Bond – Final stages
- 2018 Measure H Bond – In-progress (<https://www.husd.us/measureh2018>)

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for the sale of a portion of the Bidwell property, April 10, 2019 Board Meeting.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Key Resolutions

Below are the recent resolutions related to the budget:

- 1819-05 – Facilities Master Plan Shift in Focus
- 1819-15 – Measure H General Obligation Bond Favorable Vote
- 1819-24 – Call for Full and Fair Funding of California Public’s Schools
- 1819-25 – Board Commitment to Expenditure Reduction – March 27, 2019
- 1819-35 – Redevelopment Agency Pass-Through Payments through AB-1290
- 1920-13 – Schools and Communities First Initiative
- 1920-23 – Proposition 13 State Facilities Bond Initiative
- 1920-25 – Board Commitment to Expenditure Reduction – March 11, 2020
- 2021-08 – Board Commitment to Expenditure Reduction – June 24, 2020
- 2021-27 – Board Commitment to Expenditure Reduction – February 10, 2021
- 2122-03 – Facility-Use Fees
- 2122-04 – Temporary Borrowing of Funds
- 2122-06 – Education Protection Account
- 2122-07 – County Treasury Fund Amendments
- 2122-08 – Board Commitment to Expenditure Reduction – June 23, 2021



Hayward Unified School District

Building a Culture of Success



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

WHEREAS, the Hayward Unified School District ("District") desires to implement facilities projects that will create safe and conducive learning environments for all students, staff, and community;

WHEREAS, during the 2006 school year, the Hayward Unified School District commissioned a Facilities Master Plan study to conduct a full assessment of all school district buildings and its conditions;

WHEREAS, an update to the 2006 Facilities Master Plan was completed in 2012 and presented to the Board of Trustees on April 24, 2013;

WHEREAS, in June 2018, District Administration completed a review of all previous Facilities Master Plan documents and determined that many of the building needs identified in the 2006 original Facilities Master Plan still exists today;

WHEREAS, funding for facilities improvements continue to remain insufficient to address all needs in Hayward Unified School District and this situation is a common predicament for many school districts in the State of California;

WHEREAS, additional infusion of funds is needed to improve the condition of the school buildings and this can be accomplished through the passage of a future general obligation bond for Hayward Unified School District, receipt of modernization, new construction, facilities hardship, or any other available building funds, from the State of California through its School Facility Program;

WHEREAS, to improve as many schools as possible within the District and create equity and parity in the learning environment, there is a need to shift focus on how capital facilities funds are used;

WHEREAS, shifting from the original 2006 Facilities Master Plan recommendation of completely removing existing school buildings and constructing new buildings or performing full building renovation to modernizing current buildings to upgrade and meet existing codes will allow any capital facilities funds to impact more school sites;

WHEREAS, the shift in focus will result in facilities funds being used to complete projects based on the list of Facilities Improvement Priorities as follows:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Governing Board of the Hayward Unified School District authorizes the Administration to shift the strategy of completely replacing facilities through new building construction and full renovation to using strategies to modernize existing facilities and construct new facilities only when there are compelling reasons to do so based on economic advantages;



Hayward Unified School District

Building a Culture of Success

Exhibit F.5.a.
Page 2 of 2



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

BE IT FURTHER RESOLVED that the Governing Board of the Hayward Unified School District adopts the Facilities Improvement Priorities list and direct that all future improvements be undertaken based on the following areas of improvements:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

ADOPTED by the following called vote this: Wednesday, July, 25, 2018.

X

Hayward Unified School District, Board Clerk
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-15

RESOLUTION CONFIRMING CERTIFICATION OF ELECTION RESULTS AND ENTRY UPON MINUTES OF FAVORABLE VOTE

WHEREAS, the Hayward Unified School District (the “District”), through this Board of Education, submitted to the electors of the District pursuant to Article XIII A, section 1(b) of the California Constitution and Chapter 1.5 of Part 10 of Title 1 (commencing with section 15264) of the California Education Code, its general obligation bond proposal in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000) for the election that was held on November 6, 2018; and

WHEREAS, the electors of the District approved, by at least a 55% vote, general obligation bonds (the “Bonds”) as Measure “H” in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000), all as set forth in the bond proposition submitted to the electors of the District; and

WHEREAS, pursuant to Education Code section 15274, the District has received the election results from the Elections Official of Alameda County, which the Board of Education is to incorporate in its official minutes and which it shall certify to the Board of Supervisors of Alameda County.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. The certificate of election results from the Election Officials of the County of Alameda is hereby confirmed and the Board confirms, pursuant to said certificate, that at least 55% of the votes cast on the proposition of issuing the Bonds as described above were in favor of issuing the bonds and the proposition has been approved.

Section 3. The Board orders, by this resolution, entry upon the official minutes of the District the fact that at least 55% of the votes cast on the proposition issuing the Bonds in the above-stated amount were in favor of issuing said Bonds and so the proposition has been approved.

Section 4. The Board hereby certifies to the Board of Supervisors of Alameda County that all proceedings relating to the calling of the election and the approval by the electorate, by at least a 55% vote, of issuing the Bonds were properly conducted as to all actions performed by the District.

Section 5. It is requested that the Alameda County Superintendent of Schools send a copy of the certificate of election results to the Board of Supervisors of Alameda County.

Section 6. A copy of this resolution shall be forwarded to the Alameda County Superintendent of Schools, with a copy to the Alameda County Board of Supervisors and to the County Clerk of Alameda County.

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 9th day of January, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT OR NOT VOTING: _____

President, Board of Education of the
Hayward Unified School District

CERTIFIED TO BE A TRUE AND CORRECT COPY:

Clerk of the Board of Education of the
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-24

Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled Getting Down to Facts, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, California's Challenge: Adequately Funding Education in the 21st Century, updated the Getting Down to Facts data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in Robles-Wong v. State of California, a group of plaintiffs led by CSBA argued that California’s school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: “It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [Serrano v. Priest (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right.”; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

WHEREAS, Whereas quality education is essential for economic growth, developing a knowledgeable electorate, creating tolerance and understanding among citizen which all represent the true value of a strong public education system for California.

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Hayward Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

ADOPTED by the following called vote this: **March 27, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-25

EXPENDITURE REDUCTION FOR SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board at the May 23, 2018 Board Meeting that a Board resolution formally acknowledging the Board’s commitment to fiscal health would be required with the submission of the 2018-19 LCAP and Budget;

WHEREAS, the District anticipates a similar requirement with the submission of the 2019-20 LCAP and Budget due to membership changes of the Board and continued financial oversight concerns expressed by the Alameda County Office of Education;

WHEREAS, the 2018-19 First Interim Financial Report approved by the Board on December 12, 2018, projected a necessary reduction of \$3.1 million for the 2019-20 Fiscal Year and an additional \$6.0 million for the 2020-21 Fiscal Year;

WHEREAS, the 2018-19 Second Interim Financial Report approved by the Board on March 13, 2019, contained no necessary reduction for the 2019-20 Fiscal Year, but projected a necessary reduction of \$5.2 million would be needed for the 2020-21 Fiscal Year;

WHEREAS, the 2019-20 Proposed Budget is under development, planned to be brought to the Board at the June 5, 2019 Board Meeting, and a key factor to the District's 2019-20 Proposed Budget will be the release of the Governor's May Revise by May 10, 2019;

WHEREAS, the 2019-20 Proposed Budget for Hayward Unified School District will need to maintain a minimum 3% for 2019-20 and may project a necessary reduction of ongoing expenditures to meet the minimum reserve level for 2020-21;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 27th day of March 2019, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-35
Findings and Determinations by Board of Education
Regarding Use of Redevelopment Agency Pass-Through Payments
Received Pursuant to AB 1290

WHEREAS, former redevelopment agencies (“RDAs”) were dissolved on February 1, 2012 pursuant to the provisions of ABX1 26 (“RDA Dissolution Law”) and replaced by corresponding successor agencies (“Successor Agencies”) charged with the wind-down of former RDA activities; and

WHEREAS, notwithstanding the dissolution of RDAs, the RDA Dissolution Law requires that pass-through payments (“RDA Pass-Throughs”) from redevelopment project areas (“Projects”) of the former RDAs continue to be paid to affected taxing entities (“ATEs”) by the County Auditor-Controller (“A-C”) on behalf of the Successor Agencies; and

WHEREAS, Hayward Unified School District (“District”) is an ATE which is entitled to receive RDA Pass-Throughs for six Projects within the District from the Alameda County A-C on behalf of two Successor Agencies; and

WHEREAS, former RDAs of the City of Hayward and the County of Alameda previously adopted or amended redevelopment plans for five of the six Projects within the District in a manner that requires subsequent statutory RDA Pass-Throughs to the District per AB 1290 (“AB 1290 Pass-Throughs”) pursuant to Health and Safety Code (“HSC”) Sections 33607.5 and/or 33607.7; and

WHEREAS, the five Projects for which the District is entitled to receive AB 1290 Pass-Throughs includes all four Projects of the former Hayward RDA and one of two Projects of the former County RDA; and

WHEREAS, pursuant to HSC Section 33607.5(a)(4)(A), 56.7 percent (“Facilities Share”) of AB 1290 Pass-Throughs to the District “shall be available to be used for educational facilities,” and 43.3 percent (“Taxes Share”) “shall be considered to be property taxes”; and

WHEREAS, pursuant to Education Code (“EC”) Section 42238(h)(6), the District is not required to report as property taxes for offset against State Aid any amount of RDA Pass-Throughs “received pursuant to Section 33401 or 33676. . . or paragraph (4) of subdivision (a) of Section 33607.5, or Section 33607.7 of the Health and Safety Code . . . that is used for land acquisition, facility construction, reconstruction, remodeling, maintenance, or deferred maintenance [or that is] allocated exclusively for educational facilities”; and

WHEREAS, the District is advised that (i) the cost of “educational facilities” includes the following capital project or facilities costs: site acquisition; hard costs of new construction, reconstruction, modernization, or deferred maintenance; soft costs (including facilities planning, design and engineering, consultant, legal, and related advocacy costs); costs of fixtures, furnishings, and equipment; related debt service, lease, or lease purchase payments; and/or costs funded from the ongoing and major maintenance account (“OMMA”) and/or restricted routine maintenance account (“RRMA”); and

WHEREAS, pursuant to HSC Section 33607.5(a)(5) “local education agencies that use [the Facilities Share of AB 1290 Pass-Throughs] received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the Project area, (B) attended by students from the Project area, (C) attended by students generated by projects that are assisted directly by the redevelopment agency, **or (D) determined by the governing board of a local education agency to be of benefit to the Project area**” (*emphasis added*); and

WHEREAS, for school facilities the geographic usage restrictions in HSC Section 33607.5(a)(5) constitute alternative requirements, including (D) in the previous recital, i.e., determination by the governing board of benefit to the Project, even in the absence of compliance with (A), (B), or (C) in the previous recital; and

WHEREAS, the District is advised that the geographic usage restrictions in HSC Section 33607.5(a)(5) do not apply to non-AB 1290 Pass-Throughs, including statutory inflationary Pass-Throughs (“2 Percent Pass-Throughs”) per HSC 33676 which the District is also entitled to receive for one Project of the former Hayward RDA and for the second Project of the former County RDA (both of which no geographic usage restrictions); and

WHEREAS, the District’s existing facilities (“Existing District Sites”) serve students and residents who live, work, or live and work, throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, in the future the District may, lease, acquire, and/or construct additional educational facilities (“Future District Sites”), which will be attended by at least some students and residents who live, work, or live and work throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, existing District Sites, plus any Future District Sites, are part of an integrated District master plan for school district facilities and attendance and/or improvements at Existing District Sites or Future District Sites will impact, directly or indirectly, all students, city residents, including some of those in the five Projects of the above two Successor Agencies, and the need for improvements at all Existing District Sites or Future District Sites; and

WHEREAS, the District is advised that geographic usage restrictions in HSC Section 33607.5(a)(5) may only apply to educational facilities that are school facilities attended by students, and may not apply to educational facilities that are not attended by students; and

WHEREAS, the District currently operates 22 elementary schools, five middle schools, three comprehensive high schools, and one continuation high school which are attended by students, as well as educational facilities not attended by students; and

WHEREAS, the District wishes to comply with the geographic usage restrictions in HSC Section 33607.5(a)(5) with respect to all AB 1290 Pass-Throughs to the District and all the educational facilities of the District;

THEREFORE, BE IT RESOLVED:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. AB 1290 Pass-Throughs Are of Benefit to All Projects. The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies, which are used to pay the cost of educational facilities as set forth above are hereby determined to be of benefit to all five AB 1290 Projects of both Successor Agencies, consistent with the requirements of HSC Section 33607.5(a)(5).

SECTION 3. Use of Pass-Throughs: The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies may be used to pay for the cost of educational facilities at Existing District Sites or Future District Sites located anywhere within the District, whether or not attended by students, consistent with the requirements of EC Section 42238(h)(6), as well as EC Sections 42238.02(j)(6), and 42238.03(c)(6).

SECTION 4. Ratification. The above findings and determination are intended to ratify all prior decisions by the District regarding use of AB 1290 Pass-Throughs as being in compliance with this Resolution, as well as govern all current and future decisions regarding use of AB 1290 Pass-Throughs.

SECTION 5. Effective Date. This Resolution shall be effective as of the date of its adoption.

ADOPTED by the following called vote this: **May 22, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.4.c

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Board Meeting Date: 10/23/19

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-13 SCHOOLS AND COMMUNITIES FIRST

WHEREAS, since the passage of Proposition 13 in 1978, school funding in California has experienced severe limitations in what was once the main source of funding for schools, the property tax;

WHEREAS, while the intent of Proposition 13 is to help homeowners, a loophole in the system permits major commercial and industrial properties to avoid regular reassessment, providing a windfall to commercial property owners at the expense of vital school funding;

WHEREAS, the share of the property tax burden has shifted away from commercial property and toward residential property throughout the state and in virtually every county;

WHEREAS, per-pupil support, which relies on state funding, has declined from the top 10 in the nation to the bottom quarter;

WHEREAS, school funding in California is \$2,400 per pupil less than the national average and \$10,000 below the top-funded states, while California's cost of living is among the highest in the nation;

WHEREAS, staffing ratios for teachers, guidance counselors, librarians, and administrators in California rank at the bottom in the nation;

WHEREAS, public schools in California face challenges in providing an equitable and fair education for a student population with vast differences in language, income, parental education level, and other social, educational, and economic factors;

WHEREAS, research has proven that investments in high needs students raises achievement levels, lowers poverty, and increases the productivity of the workforce;

WHEREAS, estimates by academic researchers at the University of Southern California (USC) have identified that reassessing commercial property will raise \$11 billion in property tax revenue every year for local schools, cities and counties;

WHEREAS, USC has identified that nearly 80 percent of the revenue will come from just 8 percent of large properties;

WHEREAS, USC research shows that a majority of commercial property owners already are assessed at close to market value, making the current system inequitable among businesses, benefitting a relatively small number of properties owned by the largest corporations and wealthy owners who have held land for a long period of time;

Made in Hayward

WHEREAS, the current failure to close the commercial property loophole has led to poor land use and inflated land values, particularly limiting the ability to provide adequate high-density housing and land use;

WHEREAS, the Schools and Local Communities Funding Act is on the November 2020 ballot;

WHEREAS, the measure provides about \$5.3 billion annually for K-14 schools;

WHEREAS, the measure will provide funding to all school districts, over and above Proposition 98 funding, and following the local control funding formula to all students in need in all districts;

WHEREAS, the Schools and Local Communities Funding Act will also provide billions in funding yearly for cities, counties, and special districts in locally controlled revenues for affordable housing, parks, libraries, emergency responders, health and human services, libraries, and public infrastructure;

WHEREAS, the Schools and Local Communities Funding Act will improve land use, provide a direct tax break to small businesses, and level the playing field between neighboring commercial property owners; now,

Therefore, be it Resolved, that the Hayward Unified School District endorses the Schools and Communities First Funding Act for a ballot measure in November 2020.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 23rd day of October, 2019 by the following vote:

By approval of this resolution, I hereby certify that the signature(s) appearing above are true and were affixed in my presence.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: F.4.a

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Board Meeting Date: 02/12/20

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-22

Proposition 13: Public Preschool, K-12, and College Health and Safety Bond Act of 2020 Assembly Bill 48 (O'Donnell, Glazer)

WHEREAS, all students deserve safe, welcoming, and stimulating learning environments that support personal well-being and academic success; and

WHEREAS, school bond funds help schools provide safe facilities that offer the learning opportunities required for a high-quality 21st-century education; and

WHEREAS, normal wear and tear and new technologies have rendered a substantial number of California's classrooms insufficient to meet the 21st-century educational needs of students and provide environmental efficiencies; and

WHEREAS, Proposition 13, the **Public Preschool, K-12, and College Health and Safety Bond Act of 2020** provides resources for the renovation and upgrade of existing classrooms, for campuses that increase student and staff safety, for classrooms and laboratories that enhance teaching and learning, for the construction and expansion of schools to accommodate growth, and for career technical education facilities to improve job and career training; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide state matching funds that are prioritized for schools with pressing health and safety concerns; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide career technical education facilities for job training to meet the workforce needs of California's employers and help ensure successful futures for our state's students; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will help ensure clean drinking water for our students through testing and remediation of lead levels in water at school sites; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide disaster assistance in times of critical need; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide additional funding for energy efficiency, earthquake safety, removal of hazardous materials, and more; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide a fair and equitable distribution of funds to schools where they are most needed and provide specific assistance to small school districts throughout the state; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs; and

WHEREAS, the Hayward Unified School District has over \$1 billion dollars \$1,000,000,000.00 in facility needs which may be partially funded by state bonds; and

WHEREAS, the Proposition 13 Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will appear on the March 3, 2020 ballot and become operative only if approved by voters; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide \$15 billion for facilities at the state's preschools, K-12 schools, community colleges, and four-year colleges and universities; and

WHEREAS, 13,000 jobs are created for each \$1 billion in school facility infrastructure investment;¹ and

WHEREAS, Proposition 98 and the Local Control Funding Formula, which provide general fund operational revenues for schools, do not provide dedicated facilities funding; and

WHEREAS, quality 21st-century school facilities designed to meet student need enhance academic achievement and further the state's scholastic and economic goals; and

WHEREAS, investments in modern school facilities are investments in our youth, our communities, our economy, and our shared future; and

WHEREAS, the California School Boards Association and a large public-private coalition supports the Public Preschool, K-12, and College Health and Safety Bond Act of 2020;

NOW, THEREFORE BE IT RESOLVED that the Hayward Unified School District supports Proposition 13, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020, on the March 3, 2020 statewide ballot.

ADOPTED by the following called vote this: **February 12, 2020**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

¹ "Accelerating Job Creation in California Through Infrastructure Investment," Bay Area Council Economic Institute, 2012



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1920-25

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report;

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this projected was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop;

WHEREAS, the 2020-21 Proposed Budget is under development, planned to be brought to the Board at the June 10, 2020 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2020-21 Proposed Budget will be the release of the Governor's May Revise by May 10, 2020;

WHEREAS, prior to May 10, 2020, the Board will need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 24, 2020 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 11th day of March 2020, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

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Board Meeting Date: 06/24/20

Consent: No

**BOARD OF EDUCATION RESOLUTION 2021-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report; and

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop; and

WHEREAS, the Board adopted Resolution 1920-25 at the March 11, 2020 Board Meeting to make the projected necessary reductions of up to \$10M discussed; and

WHEREAS, soon after school facilities across the State closed due to the COVID-19 pandemic and now a health crisis has led to a financial crisis; and

WHEREAS, the Governor’s May Revise reflected this health and financial crisis by making proposals to address the projected State budget shortfall of \$54.3B and one of the proposals was an over 10% reduction to education funding for 2020-21; and



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

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Board Meeting Date: 06/24/20

Consent: No

WHEREAS, the Governor's May Revise would require the District to make an additional \$12.5M in reductions, beyond the actions already taken by the Board, to meet the minimum budget reserve requirements; and

WHEREAS, the State Assembly and State Senate rejected the Governor's May Revise and approved a budget for the Governor's review that protects funding for education at a time where large investments in education are needed to help with the economic recovery; and

WHEREAS, the State moved the deadline to file taxes from April 15 to July 15, therefore they do not have a clear picture of their own financial status and project the need for a Revised Budget by August 15, and

WHEREAS, with this level of uncertainty at this late stage in the budgeting process, the Alameda County Office of Education is requiring school districts that need to make expenditure reductions to meet the State minimum reserve for economic uncertainty in 2020-21 do so by September 15, 2020 when the ACOE has to make a determination on whether to Approve, Conditionally Approve, or Disapprove the District's budget;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Board Policy 3460, based on the outcome of the State Budget for 2020-21, the Board commits to take action, or set of actions deemed necessary by September 15, 2020 for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the following called vote this 24th day of June 2020:

Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

A handwritten signature in blue ink, likely belonging to the Clerk of the Board of Education.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2021-27

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the First Interim Budget reflecting a deficit of nearly \$10M with a projected necessary reduction of \$4.75M for 2021-22 to meet the required minimum reserve for economic uncertainty;

WHEREAS, since December 14, 2020, the Federal Government signed additional COVID stimulus funding allocating new Elementary and Secondary

School Emergency Relief (ESSER) funds to school districts and on January 8, 2021, the Governor of California released his proposed budget for 2021-22 which allocates additional funding to school districts;

WHEREAS, despite the proposed additional funding, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District's Qualified Certification and that a Board resolution formally acknowledging the Board's commitment to maintaining the fiscal solvency of the District would be required within 30 days;

WHEREAS, the 2021-22 Proposed Budget is under development, planned to be brought to the Board at the June 9, 2021 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2021-22 Proposed Budget will be the release of the Governor's May Revise by May 10, 2021;

WHEREAS, prior to May 10, 2021, the Board may need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 23, 2021 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2020-21 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2021-22.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 10th day of February 2021, by the following vote:

AYES: _____4_____

NOES: _____0_____

ABSTENTIONS: _____0_____

ABSENT: _____1_____

Signature
Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 2122-03 FACILITY-USE FEES

WHEREAS, Education Code 38130, commonly known as the “Civic Center Act”, recognizes that there is a civic center at each and every public school facility and grounds within the state; and

WHEREAS, the district has established practices and procedures to encourage use of its facilities for public consumption without impacting the educational program; and

WHEREAS, the Civic Center Act outlines the allowable usage, types of agencies that have access to rent facilities and their respective fee rate (direct costs or fair rental value) based on their intended activity, and the fee rates being calculated to cover the applicable share of costs associated with the usage, inclusive of the maintenance, repair, restoration, and refurbishment of the facility; and

WHEREAS, the current facility-use fee structure and rates were last updated in 2012 and many new facilities and facility improvements have occurred since then which require facility-use rates to be updated to cover the proportional usage cost of maintaining those facilities going forward; and

WHEREAS, the unintended cost of not adjusting rates on an annual basis is that resources intended for improving teaching and learning are instead used to cover the cost of school facility usage from outside groups, school facilities can lead to disrepair which prevent or discourage outside groups to utilize the school facilities, and/or without the adequate funding for preventative maintenance the cost of repair builds and can eventually require a large investment of funds through a local or statewide general obligation bond measure that impacts the entire community; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

NOW, THEREFORE BE IT RESOLVED, that the Board:

1. Approves the proposed rate schedule outlined in Exhibit A beginning with the July 1, 2021 fiscal year;

2. Directs the Superintendent and/or designee to establish and update protocols and guidelines prior to reopening facilities for outside usage; and
3. Approves the use of the US Bureau of Labor Statistics Consumer Price Index for all urban consumers for the San Francisco Bay Area calculated annually every April as the annual rate to adjust fees to cover the ongoing cost of inflation.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Hayward Unified School District

Effective July 1, 2021

Access through: <https://www.facilitron.com/husd94544>

Type of Facility	Direct Costs - Hourly	Fair Rental Value - Hourly
Basketball Courts (Outdoor)	\$25.09	\$50.18
Blacktop / Basketball Courts	\$25.09	\$50.18
Classroom (Small)	\$5.91	\$11.83
Classroom Standard	\$7.23	\$14.47
Field (Baseball)	\$118.30	\$236.61
Field (Practice)	\$70.46	\$140.91
Field (Soccer)	\$80.96	\$161.92
Field (Softball)	\$55.10	\$110.21
Football Stadium (HHS, MEHS, and THS)	\$224.89	\$449.78
Gym	\$102.71	\$205.41
Kitchen	\$113.46	\$226.91
Library	\$32.37	\$64.74
MPR	\$49.18	\$98.36
Parking Lot	\$20.89	\$41.77
Parking Lot - Student	\$20.89	\$41.77
Quad	\$20.31	\$40.61
Snack Shack	\$6.39	\$12.77
Specialized Classroom	\$12.75	\$25.50
Tennis Courts (Per Court)	\$25.68	\$51.36
Applicable Facility Rental Staff Rates	Direct Costs - Hourly	Fair Rental Value - Hourly
Custodial Services (Minimum 2 hours)	\$55.81	\$111.63
Child Nutrition Services (Minimum 2 hours)	\$43.53	\$87.07

*A custodian is required for every 150 participants.

*The custodial rate is double on holidays, 3-day holiday weekends and past 12:00 midnight.

There is a minimum 2-hours charge for custodial services. For locked outdoor facilities, custodial services are required. Custodial Fees may be waived on weekdays at the discretion of the principal.

*Use of the kitchens with appliances will require that a food service worker is present. There is a minimum 2-hours charge for food service workers.

*Rental fees will be billed in one-hour increments.

*Facility Fees are updated annually based on CPI-U for the San Francisco Bay Area.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-04
TEMPORARY BORROWING BETWEEN FUNDS**

WHEREAS, the Board of Trustees of the Hayward Unified School District has determined that there may be insufficient cash to meet current obligations; and

WHEREAS, Education Code Section 42603 states: The governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of monies held in any fund or account during a current fiscal year may be transferred.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Education Code Section 42603, monies may be transferred between funds of the district and repaid in accordance with Education Code Section 42603 to cover cash deficits from July 1, 2021 through June 30, 2022.

PASSED AND ADOPTED by the following called vote this 23rd day of June 2021:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-06
THE EDUCATION PROTECTION ACCOUNT 2021-22**

WHEREAS, the voters of California approved Proposition 30 (2012) and Proposition 55 (2016), adding Article XIII, Section 36 to the California Constitution; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state general fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

WHEREAS, the revenues school districts receive from the Education Protection Account are calculated through the Local Control Funding Formula (LCFF) and a corresponding reduction is made to the State's contribution towards LCFF; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within 10 days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

WHEREAS, before June 30th of each year, the Assistant Superintendent of Business shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, a school district, county office of education, charter school and community college district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board that shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, the Assistant Superintendent of Business estimates the 2021-22 Education Account revenues to be \$28,404,134.00; and

WHEREAS, the Assistant Superintendent of Business, consistent with previous years, proposes to allocate the funds towards classroom teacher salaries and benefits (Function 1000) and school site custodian salaries and benefits (Function 8200); and

WHEREAS, each school district, county office of education, charter school and community college district shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by school districts, county offices of education, charter schools and community college districts, to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

NOW, THEREFORE, BE IT RESOLVED THAT the monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Hayward Unified School District; and

In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Hayward Unified School District has determined to spend the

monies received from the Education Protection Act on classroom teacher salaries and benefits and school site custodian salaries and benefits for the 2021-22 fiscal year.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-07
COUNTY TREASURY FUND AMENDMENTS**

WHEREAS, in accordance with Education Code 41000 et al, the finances of the Hayward Unified School District are collected and disbursed by the Alameda County Treasury; and

WHEREAS, various specific accounts, or funds, were established, amended, or closed over the years based on the needs and activities of the district; and

WHEREAS, some funds currently open are no longer needed and may be closed due to inactivity, minimal account balances, and/or a change in preference by the district to account for its current finances; and

WHEREAS, any and all changes are allowed, needed, or recommended within the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP); and

WHEREAS, any changes to funds will be audited annually by an external auditor approved by the the State Controller's Office; and

WHEREAS, the current fund amendments are listed below:

County Fund Number	District Fund Number	Fund Name	Amendment
New Fund	008	Associated Student Body Funds	Establish New Fund
58602	350	Hayward USD County School Facilities - Prop 1A	Remove "Prop 1A"
58100	400	Hayward USD Non-Cap Outlay SR - Technology	Rename "Hayward USD SR - Facilities"
58101	403	Hayward USD SR QZAB Prop 39	Close and move to Fund 58100 / 400
58080	140	Hayward USD Deferred Maintenance	Reopen Fund

NOW, THEREFORE BE IT RESOLVED, that the Board approves the changes noted above and hereby authorizes the District Superintendent and/or the Assistant Superintendent of Business to make the necessary filings, execute any necessary documents, and to take any other action necessary to implement this request.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District’s Qualified Certification and that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required within 30 days; and

WHEREAS, at the February 10, 2021 Board Meeting, the Board adopted Resolution 2021-27, Board Commitment to Expenditure Reduction Supplemental Certification to address the potential need for reductions for 2021-22; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

WHEREAS, key updates to the projected necessary reduction of \$10.5M for 2022-23 will be updated by August 15, 2021 as part of the Revised Budget, by September 15, 2021 as part of the 2020-21 Unaudited Actuals, by December 15, 2021 as part of the 2021-22 First Interim Report, and by February 15, 2021 as part of the review of a detailed plan of action during the Board Budget Workshop; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

Acronyms

AB - Assembly Bill

ACA - Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)

ACR - Assembly Concurrent Resolution

ACSA - Association of California School Administrators

ADA - Average Daily Attendance

ADC - Actuarially Determined Contribution

ADR - Alternative Dispute Resolution

AEOTE - Association of Educational, Office, and Technical Employees

AFSCME - American Federation of State, County, and Municipal Employees

ALJ - Administrative Law Judges

AMO - Annual Measurable Objective

AMT - Alternative Minimum Tax

AP - Advanced Placement

API - Academic Performance Index

ARC - Annual Required Contribution

ASCC - Activity Supervisor Clearance Certificate

ASES - After School Education and Safety Program

ATSI - Additional Targeted Support and Improvement

AYP - Adequate Yearly Progress

BBA - Bipartisan Budget Act

BCLAD - Bilingual, Crosscultural, Language, and Academic Development

BCP - Budget Change Proposal

BIIG - Broadband Infrastructure Improvement Grant

BOG - Board of Governors

BSA - Budget Stabilization Account

BTSA - Beginning Teacher Support and Assessment

CAA - California Alternate Assessments

CAASPP - California Assessment of Student Performance and Progress

CALPADS - California Longitudinal Pupil Achievement Data System

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teachers' Retirement System

CalWORKs - California Work Opportunity and Responsibility to Kids

CAPA - California Alternate Performance Assessment

CARES - Coronavirus Aid, Relief, and Economic Security

CARS - Consolidated Application and Reporting System

CASBO - California Association of School Business Officials

CASEMIS - California Special Education Management Information System

CASH - Coalition for Adequate School Housing

CBEDS - California Basic Educational Data System

CCC - California Community Colleges

CCEE - California Collaborative for Educational Excellence

CCR - California Code of Regulations (Title 5) or Coordinated Compliance Review

CCSESA - California County Superintendents Educational Services Association

CCSS - Common Core State Standards

CDC - Center for Disease Control

CDE - California Department of Education

CDPH - California Department of Public Health

CEA - Current Expense of Education

CEC - California Energy Commission

CEP - Community Eligibility Provision

CFR - Code of Federal Regulations

CFRA - California Family Rights Act

CFT - California Federation of Teachers

CHIP - Children's Health Insurance Program

CLAD - Crosscultural, Language, and Academic Development

CMIS - Compliance Monitoring, Interventions, and Sanctions

CNIPS - Child Nutrition Information Payment System

COE - County Office of Education

COLA - Cost-of-Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CR - Continuing Resolution

CRF - Coronavirus Relief Fund

CRRSA - Coronavirus Response and Relief Supplemental Appropriations

CSAM - California School Accounting Manual

CSBA - California School Boards Association

CSEA - California School Employees Association

CSET - California Subject Examination for Teachers

CSFG - Charter School Facility Grant

CSFGP - Charter School Facility Grant Program

CSI - Comprehensive Support and Improvement

CSIS - California School Information Services (FCMAT Division)

CSP - COVID-19 Safety Plan

CSPP - California State Preschool Program

CSTP - California Standards for the Teaching Profession

CTA - California Teachers Association

CTC - Commission on Teacher Credentialing

CTE - Career Technical Education

CTEIG - Career Technical Education Incentive Grant

CTO - Compensatory Time Off

DAC - District Advisory Committee

DACA - Deferred Action for Childhood Arrivals

DAIT - District Assistance and Intervention Team

DGS - Department of General Services

DIR - Department of Industrial Relations

DIS - Designated Instruction and Services

DMP - Deferred Maintenance Program

DOF - Department of Finance

DOJ - Department of Justice

DOL - Department of Labor

DSA - Division of the State Architect

DSS - Department of Social Services

EAAP - Education Audit Appeals Panel

EC § - Education Code Section

ECAA - Energy Conservation Assistance Act

ECE - Early Childhood Education
ED - U.S. Department of Education
EDD - Employment Development Department
EDGAR - Education Department General Administrative Regulation
EEOC - Equal Employment Opportunity Commission
EERA - Educational Employment Relations Act
EIT - Educational Informational Technology
EL - English Learner
ELA - English Language Arts
ELAC - English Language Advisory Committee
ELPAC - English Language Proficiency Assessment for California
EO - Executive Order
EPA - Education Protection Account
ERAF - Education Revenue Augmentation Fund
ERP - Economic Recovery Payment or Emergency Repair Program
ERT - Economic Recovery Target
ESEA - Elementary and Secondary Education Act
ESL - English as a Second Language
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief
ESY - Extended School Year
FAFSA - Free Application for Federal Student Aid
FAPE - Free Appropriate Public Education
FCMAT - Fiscal Crisis & Management Assistance Team
FDPIR - Food Distribution Program on Indian Reservations
FEMA - Federal Emergency Management Agency
FERPA - Family Educational Rights and Privacy Act
FFCRA - Families First Coronavirus Response Act
FFY - Federal Fiscal Year
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FMOT - Facilities, Maintenance, Operations, and Transportation

FPM - Federal Program Monitoring
FRPM - Free or Reduced-Price Meals
FTE - Full-Time Equivalent
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GATE - Gifted and Talented Education
GDP - Gross Domestic Product
GEER - Governor's Emergency Education Relief
GF - General Fund
GSA - Grade Span Adjustment
GO - General Obligation (Bond)
HEA – Hayward Education Association
HEER - Higher Education Emergency Relief
HEROES - Health and Economic Recovery Omnibus Emergency Solutions Act
HOUSSE - High Objective Uniform State Standard of Evaluation
HRA - Health Reimbursement Arrangement
HSA - Health Savings Account
IDEA - Individuals with Disabilities Education Act
IEP - Individualized Education Program
IHSS - In-Home Support Services
II/USP - Immediate Intervention/Underperforming Schools Program
IMFRP - Instructional Materials Funding Realignment Program
IRCA - Immigration Reform and Control Act
ISP - Identified Student Percentage
JLBC - Joint Legislative Budget Committee
JPA - Joint Powers Agreement or Joint Powers Authority
LAIF - Local Agency Investment Fund
LAO - Legislative Analyst's Office
LCAP - Local Control and Accountability Plan
LCFF - Local Control Funding Formula
LCI - Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA - Local Educational Agency
LEP - Limited English Proficient
LLM - Learning Loss Mitigation
LPP - Lease Purchase Program
LRE - Least Restrictive Environment
MAA - Medi-Cal Administrative Activities
MBG - Mandate Block Grant
MEP - Migrant Education Program
MOE - Maintenance of Effort
MOU - Memorandum of Understanding
MPP - Minimum Proportionality Percentage
MSA - Minimum State Aid
MTSS - Multi-Tiered Systems of Support
MYP - Multiyear Projection
NAEP - National Assessment of Educational Progress
NCES - National Center for Education Statistics
NCLB - No Child Left Behind
NPLA - New Parent Leave Act
NPRM - Notice of Proposed Rulemaking
NPS/A - Nonpublic School/Agency
NSLP - National School Lunch Program
NSS - Necessary Small School or Necessary Small SELPA
OAH - Office of Administrative Hearings
OAL - Office of Administrative Law
OMB - Office of Management and Budget
OPEB - Other Postemployment Benefits
OPSC - Office of Public School Construction
P-1 - First Principal (Apportionment)
P-2 - Second Principal (Apportionment)
PAR - Peer Assistance and Review
PARS - Public Agency Retirement Services
PCA - Project Cost Account

PCRAF - Program Cost Report Schedule of Allocation Factors

PDL - Pregnancy Disability Leave

PEPRA - Public Employees' Pension Reform Act

PERB - Public Employment Relations Board

PFL - Paid Family Leave

PI - Program Improvement

PIT - Personal Income Tax

PKS - Particular Kinds of Services

PL - Public Law (federal law)

PL 81-874 - Public Law 81-874 (Federal Impact Aid)

PMIA - Pooled Money Investment Account

PMIB - Pooled Money Investment Board

PPACA - Patient Protection and Affordable Care Act

PPE - Personal Protective Equipment

PPIC - Public Policy Institute of California

PRSP - Pension Rate Stabilization Plan

PSAA - Public Schools Accountability Act

PSSSA - Public School System Stabilization Account

PTA - Parent Teachers Association

QEIA - Quality Education Investment Act

QRIS - Quality Rating and Improvement Systems

RDA - Redevelopment Agency

REU - Reserve for Economic Uncertainties

RFA - Request for Application

RIF - Reduction in Force

RMR - Regional Market Rate

ROC/P - Regional Occupational Center/Program

RRMA - Routine Restricted Maintenance Account

RROP - Regular Rate of Pay

RS/PS - Regional Services/Program Specialist

RSP - Resource Specialist Program

RTI - Response to Intervention

SC - Supplemental and Concentration Grant

SAB - State Allocation Board

SACS - Standardized Account Code Structure

SAIT - School Assistance and Intervention Team

SALT - State and Local Taxes

SARB - School Attendance Review Board (County office level)

SART - School Attendance Review Team (School site level)

SARC - School Accountability Report Card

SAT-9 - Stanford Achievement Test, Ninth Edition, Form T

SB - Senate Bill

SBAC - Smarter Balanced Assessment Consortium

SBE - State Board of Education

SBP - School Breakfast Program

SCA - Senate Constitutional Amendment

SCE - State Compensatory Education

SCFF - Student Centered Funding Formula

SCO - State Controller's Office

SCOTUS - Supreme Court of the United States

SCR - Senate Constitutional Resolution

SDC - Special Day Class

SEA - State Education Agency

SED - Severely Emotionally Disturbed

SEIU - Service Employees International Union

SELPA - Special Education Local Plan Area

SERAF - Supplemental Educational Revenue Augmentation Fund

SES - Supplemental Educational Services

SFA - School Food Authority

SFID - School Facility Improvement District

SFP - School Facility Program

SFSD - School Fiscal Services Division of CDE

SIG - School Improvement Grant

SMAA - School-Based Medi-Cal Administrative Activities

SNP - School Nutrition Program

SSPI - State Superintendent of Public Instruction

SPSA - Single Plan for Student Achievement

SRR - Standard Reimbursement Rate

SSC - School Services of California Inc.

SSI/SSP - Supplement Security Income/State Supplementary Payment

SST - Student Study Team; also Student Success Team

STAR - Standardized Testing and Reporting

STEM - Science, Technology, Engineering, and Mathematics

STR - Statewide Target Rate

STRI - State Tax Research Institute

SWD - Student with Disabilities

SWP - Schoolwide Program

TA - Technical Assistance

TANF - Temporary Assistance for Needy Families

TAS - Targeted Assistance School

TIIG - Targeted Instructional Improvement Grant

TK - Transitional Kindergarten

TRANS - Tax and Revenue Anticipation Notes

UCP - Uniform Complaint Procedure

UP - Unduplicated Pupil

UPP - Unduplicated Pupil Percentage

VBM - Vote-by-Mail

Complete SACS Financial Report

Subsequent pages contain the State's
Standardized Account Code Structure
(SACS) financial report.

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: District Administration Building

Date: June 04, 2021

Place: District Administration Building

Date: June 09, 2021

Time: 06:00 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: Vickie Chang

Telephone: 510-784-2613

Title: Director

E-mail: vchang@husd.k12.ca.us

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:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
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	

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		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
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

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	201,523,091.00	1,511,641.00	203,034,732.00	209,706,050.00	1,511,641.00	211,217,691.00	4.0%
2) Federal Revenue		8100-8299	341,991.00	59,641,744.00	59,983,735.00	224,962.00	44,006,534.00	44,231,496.00	-26.3%
3) Other State Revenue		8300-8599	3,369,891.00	40,359,071.00	43,728,962.00	3,558,335.00	34,845,889.00	38,404,224.00	-12.2%
4) Other Local Revenue		8600-8799	3,708,306.00	18,790,389.00	22,498,695.00	3,696,082.00	18,291,767.00	21,987,849.00	-2.3%
5) TOTAL, REVENUES			208,943,279.00	120,302,845.00	329,246,124.00	217,185,429.00	98,655,831.00	315,841,260.00	-4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	101,895,037.00	34,433,878.00	136,328,915.00	105,400,476.00	30,683,522.00	136,083,998.00	-0.2%
2) Classified Salaries		2000-2999	21,777,628.00	31,933,561.00	53,711,189.00	25,685,541.00	29,042,536.00	54,728,077.00	1.9%
3) Employee Benefits		3000-3999	29,612,924.00	36,119,853.00	65,732,777.00	34,057,601.00	35,774,923.00	69,832,524.00	6.2%
4) Books and Supplies		4000-4999	2,207,871.00	22,594,069.00	24,801,940.00	3,785,954.00	8,569,053.00	12,355,007.00	-50.2%
5) Services and Other Operating Expenditures		5000-5999	10,070,645.00	19,984,128.00	30,054,773.00	10,804,953.00	17,589,926.00	28,394,879.00	-5.5%
6) Capital Outlay		6000-6999	32,000.00	266,175.00	298,175.00	6,000.00	30,950.00	36,950.00	-87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,695,200.00	90,853.00	3,786,053.00	3,695,196.00	89,900.00	3,785,096.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,255,867.00)	1,490,162.00	(765,705.00)	(1,910,017.00)	1,158,411.00	(751,606.00)	-1.8%
9) TOTAL, EXPENDITURES			167,035,438.00	146,912,679.00	313,948,117.00	181,525,704.00	122,939,221.00	304,464,925.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,907,841.00	(26,609,834.00)	15,298,007.00	35,659,725.00	(24,283,390.00)	11,376,335.00	-25.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,251,292.00)	36,251,292.00	0.00	(42,616,882.00)	42,616,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,271,292.00)	36,251,292.00	(20,000.00)	(42,616,882.00)	42,616,882.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,636,549.00	9,641,458.00	15,278,007.00	(6,957,157.00)	18,333,492.00	11,376,335.00	-25.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
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)			14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
2) Ending Balance, June 30 (E + F1e)			20,010,578.00	16,102,706.00	36,113,284.00	13,053,421.00	34,436,198.00	47,489,619.00	31.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	4,019.00	0.00	4,019.00	4,019.00	0.00	4,019.00	0.0%
Prepaid Items		9713	46,243.00	0.00	46,243.00	46,243.00	0.00	46,243.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,102,706.00	16,102,706.00	0.00	34,436,198.00	34,436,198.00	113.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,827,971.00	0.00	7,827,971.00	9,127,874.00	0.00	9,127,874.00	16.6%
Unassigned/Unappropriated Amount		9790	12,032,345.00	0.00	12,032,345.00	3,775,285.00	0.00	3,775,285.00	-68.6%

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)					
G. ASSETS													
1) Cash													
a) in County Treasury	9110		68,800,144.43	(38,581,884.27)	30,218,260.16								
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00								
b) in Banks	9120		162,036.44	351,657.75	513,694.19								
c) in Revolving Cash Account	9130		100,000.00	0.00	100,000.00								
d) with Fiscal Agent/Trustee	9135		3,137.33	0.00	3,137.33								
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00								
2) Investments	9150		25,012.86	0.00	25,012.86								
3) Accounts Receivable	9200		(33,344.76)	76,313.82	42,969.06								
4) Due from Grantor Government	9290		(12,992,035.00)	6,347,034.60	(6,645,000.40)								
5) Due from Other Funds	9310		2,247,500.00	0.00	2,247,500.00								
6) Stores	9320		3,044.93	0.00	3,044.93								
7) Prepaid Expenditures	9330		46,242.98	0.00	46,242.98								
8) Other Current Assets	9340		0.00	0.00	0.00								
9) TOTAL, ASSETS			58,361,739.21	(31,806,878.10)	26,554,861.11								
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		14,103,918.98	(2,167,324.46)	11,936,594.52								
2) Due to Grantor Governments	9590		(8,819,366.00)	248,731.00	(8,570,635.00)								
3) Due to Other Funds	9610		8,585,000.00	0.00	8,585,000.00								
4) Current Loans	9640		21,380,000.00	0.00	21,380,000.00								
5) Unearned Revenue	9650		0.00	0.00	0.00								
6) TOTAL, LIABILITIES			35,249,552.98	(1,918,593.46)	33,330,959.52								
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 (G9 + H2) - (I6 + J2)			23,112,186.23	(29,888,284.64)	(6,776,098.41)								

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	101,418,200.00	0.00	101,418,200.00	110,226,698.00	0.00	110,226,698.00	8.7%
Education Protection Account State Aid - Current Year		8012	28,134,597.00	0.00	28,134,597.00	28,404,134.00	0.00	28,404,134.00	1.0%
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	263,309.00	0.00	263,309.00	263,309.00	0.00	263,309.00	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	822,191.00	0.00	822,191.00	822,191.00	0.00	822,191.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	40,398,497.00	0.00	40,398,497.00	40,398,497.00	0.00	40,398,497.00	0.0%
Unsecured Roll Taxes		8042	3,082,868.00	0.00	3,082,868.00	3,082,868.00	0.00	3,082,868.00	0.0%
Prior Years' Taxes		8043	(203,324.00)	0.00	(203,324.00)	(203,324.00)	0.00	(203,324.00)	0.0%
Supplemental Taxes		8044	1,693,371.00	0.00	1,693,371.00	1,693,371.00	0.00	1,693,371.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,378,810.00	0.00	27,378,810.00	27,378,810.00	0.00	27,378,810.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,164,159.00	0.00	6,164,159.00	6,164,159.00	0.00	6,164,159.00	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			209,152,678.00	0.00	209,152,678.00	218,230,713.00	0.00	218,230,713.00	4.3%
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	(7,629,587.00)	0.00	(7,629,587.00)	(8,524,663.00)	0.00	(8,524,663.00)	11.7%
Property Taxes Transfers		8097	0.00	1,511,641.00	1,511,641.00	0.00	1,511,641.00	1,511,641.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			201,523,091.00	1,511,641.00	203,034,732.00	209,706,050.00	1,511,641.00	211,217,691.00	4.0%
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	3,972,827.00	3,972,827.00	0.00	3,972,827.00	3,972,827.00	0.0%
Special Education Discretionary Grants		8182	0.00	502,958.00	502,958.00	0.00	502,958.00	502,958.00	0.0%
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	4,242,344.00	4,242,344.00	0.00	4,213,696.00	4,213,696.00	-0.7%
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		5,356,632.00	5,356,632.00		4,201,626.00	4,201,626.00	-21.6%
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		571,620.00	571,620.00		616,568.00	616,568.00	7.9%
Title III, Part A, Immigrant Student Program	4201	8290		157,968.00	157,968.00		156,560.00	156,560.00	-0.9%

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		578,348.00	578,348.00		575,974.00	575,974.00	-0.4%
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		4,880,090.00	4,880,090.00		3,779,821.00	3,779,821.00	-22.5%
Career and Technical Education	3500-3599	8290		156,496.00	156,496.00		155,808.00	155,808.00	-0.4%
All Other Federal Revenue	All Other	8290	341,991.00	39,222,461.00	39,564,452.00	224,962.00	25,830,696.00	26,055,658.00	-34.1%
TOTAL, FEDERAL REVENUE			341,991.00	59,641,744.00	59,983,735.00	224,962.00	44,006,534.00	44,231,496.00	-26.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	170,146.00	170,146.00	0.00	120,000.00	120,000.00	-29.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	751,700.00	0.00	751,700.00	751,700.00	0.00	751,700.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,618,191.00	747,952.00	3,366,143.00	2,806,635.00	916,834.00	3,723,469.00	10.6%
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		3,772,364.00	3,772,364.00		4,603,126.00	4,603,126.00	22.0%
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		376,700.00	376,700.00		555,680.00	555,680.00	47.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	35,291,909.00	35,291,909.00	0.00	28,650,249.00	28,650,249.00	-18.8%
TOTAL, OTHER STATE REVENUE			3,369,891.00	40,359,071.00	43,728,962.00	3,558,335.00	34,845,889.00	38,404,224.00	-12.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	4,851,975.00	4,851,975.00	0.00	4,832,503.00	4,832,503.00	-0.4%
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	1,395,479.00	1,395,479.00	0.00	1,395,479.00	1,395,479.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	1,190,260.00	0.00	1,190,260.00	1,149,999.00	0.00	1,149,999.00	-3.4%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	200,000.00	200,000.00	0.00	400,000.00	400,000.00	100.0%
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 (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	1,118,046.00	1,367,752.00	2,485,798.00	1,146,083.00	488,602.00	1,634,685.00	-34.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,975,183.00	10,975,183.00		11,175,183.00	11,175,183.00	1.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,708,306.00	18,790,389.00	22,498,695.00	3,696,082.00	18,291,767.00	21,987,849.00	-2.3%
TOTAL, REVENUES			208,943,279.00	120,302,845.00	329,246,124.00	217,185,429.00	98,655,831.00	315,841,260.00	-4.1%

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	83,132,615.00	22,354,407.00	105,487,022.00	85,349,106.00	20,083,879.00	105,432,985.00	-0.1%
Certificated Pupil Support Salaries		1200	6,586,483.00	6,766,339.00	13,352,822.00	8,088,776.00	5,322,738.00	13,411,514.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,992,399.00	1,975,892.00	12,968,291.00	11,528,167.00	1,474,945.00	13,003,112.00	0.3%
Other Certificated Salaries		1900	1,183,540.00	3,337,240.00	4,520,780.00	434,427.00	3,801,960.00	4,236,387.00	-6.3%
TOTAL, CERTIFICATED SALARIES			101,895,037.00	34,433,878.00	136,328,915.00	105,400,476.00	30,683,522.00	136,083,998.00	-0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	348,086.00	11,836,401.00	12,184,487.00	440,561.00	13,016,548.00	13,457,109.00	10.4%
Classified Support Salaries		2200	4,816,389.00	9,830,845.00	14,647,234.00	8,584,395.00	5,369,314.00	13,953,709.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	2,009,746.00	1,637,754.00	3,647,500.00	2,104,333.00	1,746,832.00	3,851,165.00	5.6%
Clerical, Technical and Office Salaries		2400	13,426,558.00	3,431,388.00	16,857,946.00	14,220,722.00	2,945,865.00	17,166,587.00	1.8%
Other Classified Salaries		2900	1,176,849.00	5,197,173.00	6,374,022.00	335,530.00	5,963,977.00	6,299,507.00	-1.2%
TOTAL, CLASSIFIED SALARIES			21,777,628.00	31,933,561.00	53,711,189.00	25,685,541.00	29,042,536.00	54,728,077.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,010,050.00	23,695,360.00	39,705,410.00	17,513,473.00	23,512,149.00	41,025,622.00	3.3%
PERS		3201-3202	4,534,140.00	6,520,833.00	11,054,973.00	5,932,083.00	6,396,191.00	12,328,274.00	11.5%
OASDI/Medicare/Alternative		3301-3302	3,108,689.00	2,952,090.00	6,060,779.00	3,460,683.00	2,596,294.00	6,056,977.00	-0.1%
Health and Welfare Benefits		3401-3402	1,092,684.00	529,083.00	1,621,767.00	1,006,212.00	465,767.00	1,471,979.00	-9.2%
Unemployment Insurance		3501-3502	63,211.00	35,973.00	99,184.00	1,609,265.00	734,565.00	2,343,830.00	2263.1%
Workers' Compensation		3601-3602	2,133,152.00	1,150,183.00	3,283,335.00	2,130,554.00	971,025.00	3,101,579.00	-5.5%
OPEB, Allocated		3701-3702	1,601,738.00	869,021.00	2,470,759.00	1,699,544.00	733,007.00	2,432,551.00	-1.5%
OPEB, Active Employees		3751-3752	704,181.00	366,798.00	1,070,979.00	697,911.00	365,764.00	1,063,675.00	-0.7%
Other Employee Benefits		3901-3902	365,079.00	512.00	365,591.00	7,876.00	161.00	8,037.00	-97.8%
TOTAL, EMPLOYEE BENEFITS			29,612,924.00	36,119,853.00	65,732,777.00	34,057,601.00	35,774,923.00	69,832,524.00	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	67,260.00	5,516,202.00	5,583,462.00	67,260.00	1,116,873.00	1,184,133.00	-78.8%
Books and Other Reference Materials		4200	172,028.00	433,056.00	605,084.00	131,110.00	180,865.00	311,975.00	-48.4%
Materials and Supplies		4300	1,782,624.00	13,664,606.00	15,447,230.00	3,407,618.00	5,658,461.00	9,066,079.00	-41.3%
Noncapitalized Equipment		4400	185,959.00	2,980,205.00	3,166,164.00	179,966.00	1,612,854.00	1,792,820.00	-43.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,207,871.00	22,594,069.00	24,801,940.00	3,785,954.00	8,569,053.00	12,355,007.00	-50.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	11,002,560.00	11,002,560.00	0.00	12,602,560.00	12,602,560.00	14.5%
Travel and Conferences		5200	216,559.00	261,710.00	478,269.00	206,558.00	231,806.00	438,364.00	-8.3%
Dues and Memberships		5300	118,013.00	17,047.00	135,060.00	62,458.00	16,555.00	79,013.00	-41.5%
Insurance		5400 - 5450	1,346,278.00	0.00	1,346,278.00	1,346,278.00	0.00	1,346,278.00	0.0%
Operations and Housekeeping Services		5500	3,536,796.00	90,000.00	3,626,796.00	4,128,055.00	90,000.00	4,218,055.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	922,608.00	653,250.00	1,575,858.00	798,454.00	559,574.00	1,358,028.00	-13.8%
Transfers of Direct Costs		5710	(154,494.00)	154,494.00	0.00	28,554.00	(28,554.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,678.00)	140.00	(25,538.00)	(108,178.00)	0.00	(108,178.00)	323.6%
Professional/Consulting Services and Operating Expenditures		5800	3,726,365.00	6,866,448.00	10,592,813.00	3,959,743.00	3,509,643.00	7,469,386.00	-29.5%
Communications		5900	384,198.00	938,479.00	1,322,677.00	383,031.00	608,342.00	991,373.00	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,070,645.00	19,984,128.00	30,054,773.00	10,804,953.00	17,589,926.00	28,394,879.00	-5.5%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,000.00	3,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,000.00	252,175.00	284,175.00	6,000.00	30,950.00	36,950.00	-87.0%
Equipment Replacement		6500	0.00	11,000.00	11,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,000.00	266,175.00	298,175.00	6,000.00	30,950.00	36,950.00	-87.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,695,200.00	0.00	3,695,200.00	3,695,196.00	0.00	3,695,196.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	9,314.00	9,314.00	0.00	8,361.00	8,361.00	-10.2%
Other Debt Service - Principal		7439	0.00	81,539.00	81,539.00	0.00	81,539.00	81,539.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,695,200.00	90,853.00	3,786,053.00	3,695,196.00	89,900.00	3,785,096.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,490,162.00)	1,490,162.00	0.00	(1,158,411.00)	1,158,411.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(765,705.00)	0.00	(765,705.00)	(751,606.00)	0.00	(751,606.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,255,867.00)	1,490,162.00	(765,705.00)	(1,910,017.00)	1,158,411.00	(751,606.00)	-1.8%
TOTAL, EXPENDITURES			167,035,438.00	146,912,679.00	313,948,117.00	181,525,704.00	122,939,221.00	304,464,925.00	-3.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(36,251,292.00)	36,251,292.00	0.00	(42,616,882.00)	42,616,882.00	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			(36,251,292.00)	36,251,292.00	0.00	(42,616,882.00)	42,616,882.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(36,271,292.00)	36,251,292.00	(20,000.00)	(42,616,882.00)	42,616,882.00	0.00	-100.0%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	201,523,091.00	1,511,641.00	203,034,732.00	209,706,050.00	1,511,641.00	211,217,691.00	4.0%
2) Federal Revenue		8100-8299	341,991.00	59,641,744.00	59,983,735.00	224,962.00	44,006,534.00	44,231,496.00	-26.3%
3) Other State Revenue		8300-8599	3,369,891.00	40,359,071.00	43,728,962.00	3,558,335.00	34,845,889.00	38,404,224.00	-12.2%
4) Other Local Revenue		8600-8799	3,708,306.00	18,790,389.00	22,498,695.00	3,696,082.00	18,291,767.00	21,987,849.00	-2.3%
5) TOTAL, REVENUES			208,943,279.00	120,302,845.00	329,246,124.00	217,185,429.00	98,655,831.00	315,841,260.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		104,245,583.00	86,447,614.00	190,693,197.00	108,785,089.00	77,334,421.00	186,119,510.00	-2.4%
2) Instruction - Related Services	2000-2999		25,269,562.00	16,488,065.00	41,757,627.00	26,169,826.00	14,978,939.00	41,148,765.00	-1.5%
3) Pupil Services	3000-3999		11,093,498.00	17,604,386.00	28,697,884.00	13,839,821.00	16,078,439.00	29,918,260.00	4.3%
4) Ancillary Services	4000-4999		788,955.00	20,335.00	809,290.00	322,650.00	20,335.00	342,985.00	-57.6%
5) Community Services	5000-5999		4,342.00	0.00	4,342.00	12,299.00	0.00	12,299.00	183.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,219,006.00	11,202,386.00	23,421,392.00	13,553,900.00	4,531,648.00	18,085,548.00	-22.8%
8) Plant Services	8000-8999		9,719,292.00	15,059,040.00	24,778,332.00	15,146,923.00	9,905,539.00	25,052,462.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,695,200.00	90,853.00	3,786,053.00	3,695,196.00	89,900.00	3,785,096.00	0.0%
10) TOTAL, EXPENDITURES			167,035,438.00	146,912,679.00	313,948,117.00	181,525,704.00	122,939,221.00	304,464,925.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			41,907,841.00	(26,609,834.00)	15,298,007.00	35,659,725.00	(24,283,390.00)	11,376,335.00	-25.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,251,292.00)	36,251,292.00	0.00	(42,616,882.00)	42,616,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,271,292.00)	36,251,292.00	(20,000.00)	(42,616,882.00)	42,616,882.00	0.00	-100.0%

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)			5,636,549.00	9,641,458.00	15,278,007.00	(6,957,157.00)	18,333,492.00	11,376,335.00	-25.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
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)			14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,374,029.00	6,461,248.00	20,835,277.00	20,010,578.00	16,102,706.00	36,113,284.00	73.3%
2) Ending Balance, June 30 (E + F1e)			20,010,578.00	16,102,706.00	36,113,284.00	13,053,421.00	34,436,198.00	47,489,619.00	31.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	4,019.00	0.00	4,019.00	4,019.00	0.00	4,019.00	0.0%
Prepaid Items		9713	46,243.00	0.00	46,243.00	46,243.00	0.00	46,243.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,102,706.00	16,102,706.00	0.00	34,436,198.00	34,436,198.00	113.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,827,971.00	0.00	7,827,971.00	9,127,874.00	0.00	9,127,874.00	16.6%
Unassigned/Unappropriated Amount		9790	12,032,345.00	0.00	12,032,345.00	3,775,285.00	0.00	3,775,285.00	-68.6%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	11,178,225.00	4,783,970.00
3213		0.00	19,825,086.00
3214		0.00	4,956,272.00
5640	Medi-Cal Billing Option	702,315.00	702,315.00
5810	Other Restricted Federal	0.00	187,161.00
6300	Lottery: Instructional Materials	893,040.00	771,708.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	155,509.00	206,276.00
7085	Learning Communities for School Success Program	634.00	0.00
7311	Classified School Employee Professional Development Block Grant	86,942.00	86,942.00
7388	SB 117 COVID-19 LEA Response Funds	237,281.00	147,281.00
7425	Expanded Learning Opportunities (ELO) Grant	1,348,504.00	1,363,830.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	418,450.00	47,463.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	36,289.00	163,184.00
9010	Other Restricted Local	1,045,517.00	1,194,710.00
Total, Restricted Balance		16,102,706.00	34,436,198.00

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	965,596.00	923,196.00	-4.4%
3) Other State Revenue		8300-8599	2,779,302.00	2,759,191.00	-0.7%
4) Other Local Revenue		8600-8799	507,366.00	77,100.00	-84.8%
5) TOTAL, REVENUES			4,252,264.00	3,759,487.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,521,179.00	1,243,768.00	-18.2%
2) Classified Salaries		2000-2999	799,360.00	778,201.00	-2.6%
3) Employee Benefits		3000-3999	782,913.00	765,550.00	-2.2%
4) Books and Supplies		4000-4999	125,590.00	166,881.00	32.9%
5) Services and Other Operating Expenditures		5000-5999	969,454.00	631,760.00	-34.8%
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	132,131.00	132,307.00	0.1%
9) TOTAL, EXPENDITURES			4,330,627.00	3,718,467.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,363.00)	41,020.00	-152.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	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)			(68,363.00)	41,020.00	-160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,474.00	30,111.00	-69.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,474.00	30,111.00	-69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,474.00	30,111.00	-69.4%
2) Ending Balance, June 30 (E + F1e)			30,111.00	71,131.00	136.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,111.00	61,131.00	204.0%
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	10,000.00	10,000.00	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	358,110.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,323.48		
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	65,720.90		
4) Due from Grantor Government		9290	22,273.98		
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			455,429.18		
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	4,020.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,070,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,074,520.47		
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)			(619,091.29)		

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	965,596.00	923,196.00	-4.4%
TOTAL, FEDERAL REVENUE			965,596.00	923,196.00	-4.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,905,769.00	1,905,769.00	0.0%
All Other State Revenue	All Other	8590	221,945.00	201,834.00	-9.1%
TOTAL, OTHER STATE REVENUE			2,779,302.00	2,759,191.00	-0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	8,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	25,500.00	20,500.00	-19.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	481,866.00	48,600.00	-89.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			507,366.00	77,100.00	-84.8%
TOTAL, REVENUES			4,252,264.00	3,759,487.00	-11.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	722,566.00	670,920.00	-7.1%
Certificated Pupil Support Salaries		1200	48,518.00	65,146.00	34.3%
Certificated Supervisors' and Administrators' Salaries		1300	100,656.00	100,656.00	0.0%
Other Certificated Salaries		1900	649,439.00	407,046.00	-37.3%
TOTAL, CERTIFICATED SALARIES			1,521,179.00	1,243,768.00	-18.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,771.00	68,287.00	121.9%
Classified Support Salaries		2200	450,080.00	405,888.00	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	1,360.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	294,871.00	290,398.00	-1.5%
Other Classified Salaries		2900	22,278.00	13,628.00	-38.8%
TOTAL, CLASSIFIED SALARIES			799,360.00	778,201.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	424,949.00	420,143.00	-1.1%
PERS		3201-3202	170,533.00	167,668.00	-1.7%
OASDI/Medicare/Alternative		3301-3302	83,303.00	74,212.00	-10.9%
Health and Welfare Benefits		3401-3402	19,322.00	10,982.00	-43.2%
Unemployment Insurance		3501-3502	1,349.00	25,030.00	1755.4%
Workers' Compensation		3601-3602	39,065.00	33,068.00	-15.4%
OPEB, Allocated		3701-3702	29,836.00	26,457.00	-11.3%
OPEB, Active Employees		3751-3752	14,556.00	7,990.00	-45.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			782,913.00	765,550.00	-2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,825.00	2,825.00	0.0%
Materials and Supplies		4300	15,938.00	63,656.00	299.4%
Noncapitalized Equipment		4400	106,827.00	100,400.00	-6.0%
TOTAL, BOOKS AND SUPPLIES			125,590.00	166,881.00	32.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,525.00	6,525.00	0.0%
Dues and Memberships		5300	1,900.00	1,900.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,100.00	4,100.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	827,985.00	494,291.00	-40.3%
Communications		5900	22,844.00	18,844.00	-17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			969,454.00	631,760.00	-34.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	132,131.00	132,307.00	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			132,131.00	132,307.00	0.1%
TOTAL, EXPENDITURES			4,330,627.00	3,718,467.00	-14.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			10,000.00	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	965,596.00	923,196.00	-4.4%
3) Other State Revenue		8300-8599	2,779,302.00	2,759,191.00	-0.7%
4) Other Local Revenue		8600-8799	507,366.00	77,100.00	-84.8%
5) TOTAL, REVENUES			4,252,264.00	3,759,487.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,589,332.00	1,498,908.00	-5.7%
2) Instruction - Related Services	2000-2999		1,388,307.00	1,087,035.00	-21.7%
3) Pupil Services	3000-3999		759,884.00	533,581.00	-29.8%
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		132,131.00	132,307.00	0.1%
8) Plant Services	8000-8999		460,973.00	466,636.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,330,627.00	3,718,467.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,363.00)	41,020.00	-152.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	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)			(68,363.00)	41,020.00	-160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,474.00	30,111.00	-69.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,474.00	30,111.00	-69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,474.00	30,111.00	-69.4%
2) Ending Balance, June 30 (E + F1e)			30,111.00	71,131.00	136.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,111.00	61,131.00	204.0%
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	10,000.00	10,000.00	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
6371	CalWORKs for ROCP or Adult Education	20,111.00	20,111.00
6391	Adult Education Program	0.00	41,020.00
Total, Restricted Balance		20,111.00	61,131.00

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	1,527,639.00	1,684,534.00	10.3%
3) Other State Revenue		8300-8599	6,878,583.00	7,005,960.00	1.9%
4) Other Local Revenue		8600-8799	705,494.00	705,494.00	0.0%
5) TOTAL, REVENUES			9,111,716.00	9,395,988.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,847,733.00	1,804,383.00	-2.3%
2) Classified Salaries		2000-2999	1,654,480.00	1,725,238.00	4.3%
3) Employee Benefits		3000-3999	1,188,413.00	1,279,872.00	7.7%
4) Books and Supplies		4000-4999	752,891.00	741,550.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	1,441,126.00	1,409,620.00	-2.2%
6) Capital Outlay		6000-6999	1,964,000.00	1,964,000.00	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	305,247.00	305,247.00	0.0%
9) TOTAL, EXPENDITURES			9,153,890.00	9,229,910.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,174.00)	166,078.00	-493.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	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)			(32,174.00)	166,078.00	-616.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,047.00	73,873.00	-30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,047.00	73,873.00	-30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,047.00	73,873.00	-30.3%
2) Ending Balance, June 30 (E + F1e)			73,873.00	239,951.00	224.8%
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	73,877.00	239,951.00	224.8%
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	(4.00)	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	1,527,146.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,978.00		
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	5,653.58		
4) Due from Grantor Government		9290	421,870.29		
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			1,980,648.16		
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	1,177,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,177,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			803,648.16		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,527,639.00	1,684,534.00	10.3%
TOTAL, FEDERAL REVENUE			1,527,639.00	1,684,534.00	10.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,903,193.00	3,981,620.00	2.0%
All Other State Revenue	All Other	8590	2,975,390.00	3,024,340.00	1.6%
TOTAL, OTHER STATE REVENUE			6,878,583.00	7,005,960.00	1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,997.00	9,997.00	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	29,278.00	29,278.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	666,219.00	666,219.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,494.00	705,494.00	0.0%
TOTAL, REVENUES			9,111,716.00	9,395,988.00	3.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,359,506.00	1,348,639.00	-0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	343,935.00	366,063.00	6.4%
Other Certificated Salaries		1900	144,292.00	89,681.00	-37.8%
TOTAL, CERTIFICATED SALARIES			1,847,733.00	1,804,383.00	-2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,063,254.00	1,020,147.00	-4.1%
Classified Support Salaries		2200	121,920.00	105,533.00	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,348.00	272,161.00	25.2%
Other Classified Salaries		2900	251,958.00	327,397.00	29.9%
TOTAL, CLASSIFIED SALARIES			1,654,480.00	1,725,238.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	468,027.00	473,364.00	1.1%
PERS		3201-3202	384,421.00	429,698.00	11.8%
OASDI/Medicare/Alternative		3301-3302	161,846.00	165,228.00	2.1%
Health and Welfare Benefits		3401-3402	39,399.00	38,326.00	-2.7%
Unemployment Insurance		3501-3502	1,770.00	43,412.00	2352.7%
Workers' Compensation		3601-3602	60,576.00	57,371.00	-5.3%
OPEB, Allocated		3701-3702	45,677.00	45,117.00	-1.2%
OPEB, Active Employees		3751-3752	26,697.00	27,356.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,188,413.00	1,279,872.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,526.00	12,221.00	-2.4%
Materials and Supplies		4300	579,094.00	569,399.00	-1.7%
Noncapitalized Equipment		4400	161,271.00	159,930.00	-0.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			752,891.00	741,550.00	-1.5%

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	7,999.00	9,340.00	16.8%
Dues and Memberships		5300	772.00	772.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,000.00	56,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,638.00	16,638.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,343,189.00	1,310,342.00	-2.4%
Communications		5900	13,528.00	13,528.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,441,126.00	1,409,620.00	-2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	0.0%
Buildings and Improvements of Buildings		6200	482,000.00	482,000.00	0.0%
Equipment		6400	982,000.00	982,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,964,000.00	1,964,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	305,247.00	305,247.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			305,247.00	305,247.00	0.0%
TOTAL, EXPENDITURES			9,153,890.00	9,229,910.00	0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	10,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	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	1,527,639.00	1,684,534.00	10.3%
3) Other State Revenue		8300-8599	6,878,583.00	7,005,960.00	1.9%
4) Other Local Revenue		8600-8799	705,494.00	705,494.00	0.0%
5) TOTAL, REVENUES			9,111,716.00	9,395,988.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,253,631.00	5,238,717.00	-0.3%
2) Instruction - Related Services	2000-2999		1,402,861.00	1,512,873.00	7.8%
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		305,247.00	305,247.00	0.0%
8) Plant Services	8000-8999		2,192,151.00	2,173,073.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,153,890.00	9,229,910.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,174.00)	166,078.00	-493.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	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)			(32,174.00)	166,078.00	-616.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,047.00	73,873.00	-30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,047.00	73,873.00	-30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,047.00	73,873.00	-30.3%
2) Ending Balance, June 30 (E + F1e)			73,873.00	239,951.00	224.8%
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	73,877.00	239,951.00	224.8%
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	(4.00)	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	681.00	681.00
9010	Other Restricted Local	73,196.00	239,270.00
Total, Restricted Balance		73,877.00	239,951.00

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	5,375,000.00	7,195,358.00	33.9%
3) Other State Revenue		8300-8599	230,500.00	330,500.00	43.4%
4) Other Local Revenue		8600-8799	90,349.00	90,349.00	0.0%
5) TOTAL, REVENUES			5,695,849.00	7,616,207.00	33.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,193,276.00	3,817,806.00	-9.0%
3) Employee Benefits		3000-3999	1,255,429.00	1,329,583.00	5.9%
4) Books and Supplies		4000-4999	2,042,166.00	1,827,166.00	-10.5%
5) Services and Other Operating Expenditures		5000-5999	186,700.00	186,840.00	0.1%
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	328,327.00	314,052.00	-4.3%
9) TOTAL, EXPENDITURES			8,005,898.00	7,475,447.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,310,049.00)	140,760.00	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,310,049.00)	140,760.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,168,219.00	858,170.00	-72.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,168,219.00	858,170.00	-72.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,168,219.00	858,170.00	-72.9%
2) Ending Balance, June 30 (E + F1e)			858,170.00	998,930.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	91,310.61	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	764,409.39	998,930.00	30.7%
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	1,810,311.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(139.06)		
c) in Revolving Cash Account		9130	2,450.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	29,092.65		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	557,306.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	91,310.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,490,332.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.01		
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			0.01		
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)			2,490,332.22		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,375,000.00	7,195,358.00	33.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,375,000.00	7,195,358.00	33.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	230,500.00	330,500.00	43.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			230,500.00	330,500.00	43.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	1,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	89,349.00	89,349.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,349.00	90,349.00	0.0%
TOTAL, REVENUES			5,695,849.00	7,616,207.00	33.7%

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	3,516,006.00	3,203,079.00	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	465,833.00	463,235.00	-0.6%
Clerical, Technical and Office Salaries		2400	208,503.00	151,492.00	-27.3%
Other Classified Salaries		2900	2,934.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,193,276.00	3,817,806.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	743,488.00	801,772.00	7.8%
OASDI/Medicare/Alternative		3301-3302	294,175.00	281,342.00	-4.4%
Health and Welfare Benefits		3401-3402	58,081.00	52,268.00	-10.0%
Unemployment Insurance		3501-3502	2,029.00	46,973.00	2215.1%
Workers' Compensation		3601-3602	68,950.00	62,072.00	-10.0%
OPEB, Allocated		3701-3702	51,988.00	49,654.00	-4.5%
OPEB, Active Employees		3751-3752	36,718.00	35,502.00	-3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,255,429.00	1,329,583.00	5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	425,839.00	419,666.00	-1.4%
Noncapitalized Equipment		4400	27,500.00	27,500.00	0.0%
Food		4700	1,588,827.00	1,380,000.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			2,042,166.00	1,827,166.00	-10.5%

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	10,100.00	10,100.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	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	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,800.00	4,940.00	2.9%
Professional/Consulting Services and Operating Expenditures		5800	126,300.00	126,300.00	0.0%
Communications		5900	3,500.00	3,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,700.00	186,840.00	0.1%
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	328,327.00	314,052.00	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			328,327.00	314,052.00	-4.3%
TOTAL, EXPENDITURES			8,005,898.00	7,475,447.00	-6.6%

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	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%
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	5,375,000.00	7,195,358.00	33.9%
3) Other State Revenue		8300-8599	230,500.00	330,500.00	43.4%
4) Other Local Revenue		8600-8799	90,349.00	90,349.00	0.0%
5) TOTAL, REVENUES			5,695,849.00	7,616,207.00	33.7%
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		7,677,571.00	7,161,395.00	-6.7%
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		328,327.00	314,052.00	-4.3%
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			8,005,898.00	7,475,447.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,310,049.00)	140,760.00	-106.1%
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)			(2,310,049.00)	140,760.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,168,219.00	858,170.00	-72.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,168,219.00	858,170.00	-72.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,168,219.00	858,170.00	-72.9%
2) Ending Balance, June 30 (E + F1e)			858,170.00	998,930.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	91,310.61	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	764,409.39	998,930.00	30.7%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	36,819.39	130,580.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	128,526.00	0.00
5330	Child Nutrition: Summer Food Service Program Operations	578,705.00	843,975.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	9,526.00	19,052.00
9010	Other Restricted Local	10,833.00	5,323.00
Total, Restricted Balance		764,409.39	998,930.00

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	3,520,000.00	2,000,000.00	-43.2%
5) TOTAL, REVENUES			3,520,000.00	2,000,000.00	-43.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	319,830.00	310,546.00	-2.9%
3) Employee Benefits		3000-3999	95,012.00	110,888.00	16.7%
4) Books and Supplies		4000-4999	2,881,201.00	12,605.00	-99.6%
5) Services and Other Operating Expenditures		5000-5999	44,582.00	15,191.00	-65.9%
6) Capital Outlay		6000-6999	113,361,213.00	82,859,639.00	-26.9%
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			116,701,838.00	83,308,869.00	-28.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,181,838.00)	(81,308,869.00)	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	170,000,000.00	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			170,000,000.00	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)			56,818,162.00	(81,308,869.00)	-243.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,393,828.00	190,211,990.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,393,828.00	190,211,990.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,393,828.00	190,211,990.00	42.6%
2) Ending Balance, June 30 (E + F1e)			190,211,990.00	108,903,121.00	-42.7%
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	190,211,990.00	108,903,121.00	-42.7%
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	257,447,918.53		
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			257,447,918.53		
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	861.27		
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			861.27		
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)			257,447,057.26		

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	3,520,000.00	2,000,000.00	-43.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,520,000.00	2,000,000.00	-43.2%
TOTAL, REVENUES			3,520,000.00	2,000,000.00	-43.2%

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	204,608.00	195,800.00	-4.3%
Clerical, Technical and Office Salaries		2400	115,222.00	114,746.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			319,830.00	310,546.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	61,002.00	71,121.00	16.6%
OASDI/Medicare/Alternative		3301-3302	21,317.00	23,186.00	8.8%
Health and Welfare Benefits		3401-3402	1,879.00	2,085.00	11.0%
Unemployment Insurance		3501-3502	193.00	3,814.00	1876.2%
Workers' Compensation		3601-3602	5,087.00	5,047.00	-0.8%
OPEB, Allocated		3701-3702	3,977.00	4,039.00	1.6%
OPEB, Active Employees		3751-3752	1,557.00	1,596.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,012.00	110,888.00	16.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	622,324.00	9,260.00	-98.5%
Noncapitalized Equipment		4400	2,258,877.00	3,345.00	-99.9%
TOTAL, BOOKS AND SUPPLIES			2,881,201.00	12,605.00	-99.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,372.00	2,372.00	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	4,856.00	680.00	-86.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	37,354.00	12,139.00	-67.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,582.00	15,191.00	-65.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	110,672,466.00	82,859,639.00	-25.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,688,747.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,361,213.00	82,859,639.00	-26.9%
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			116,701,838.00	83,308,869.00	-28.6%

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

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	170,000,000.00	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			170,000,000.00	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)			170,000,000.00	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	3,520,000.00	2,000,000.00	-43.2%
5) TOTAL, REVENUES			3,520,000.00	2,000,000.00	-43.2%
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		116,701,838.00	83,308,869.00	-28.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			116,701,838.00	83,308,869.00	-28.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(113,181,838.00)	(81,308,869.00)	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	170,000,000.00	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			170,000,000.00	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)			56,818,162.00	(81,308,869.00)	-243.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,393,828.00	190,211,990.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,393,828.00	190,211,990.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,393,828.00	190,211,990.00	42.6%
2) Ending Balance, June 30 (E + F1e)			190,211,990.00	108,903,121.00	-42.7%
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	190,211,990.00	108,903,121.00	-42.7%
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	190,211,990.00	108,903,121.00
Total, Restricted Balance		190,211,990.00	108,903,121.00

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	2,815,000.00	2,795,000.00	-0.7%
5) TOTAL, REVENUES			2,815,000.00	2,795,000.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	111,299.00	111,299.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	171,076.00	305,576.00	78.6%
6) Capital Outlay		6000-6999	691,663.00	781,900.00	13.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,699,532.00	1,699,532.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,673,570.00	2,898,307.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,430.00	(103,307.00)	-173.0%
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)			141,430.00	(103,307.00)	-173.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,541,791.00	3,683,221.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,541,791.00	3,683,221.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,541,791.00	3,683,221.00	4.0%
2) Ending Balance, June 30 (E + F1e)			3,683,221.00	3,579,914.00	-2.8%
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	3,683,221.00	3,579,914.00	-2.8%
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	(59,302.64)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,111.84		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	362,203.40		
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	3,400,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,709,012.60		
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)			3,709,012.60		

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	65,000.00	45,000.00	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,750,000.00	2,750,000.00	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			2,815,000.00	2,795,000.00	-0.7%
TOTAL, REVENUES			2,815,000.00	2,795,000.00	-0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	111,299.00	111,299.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,299.00	111,299.00	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	81,076.00	33,076.00	-59.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	82,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	190,000.00	111.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,076.00	305,576.00	78.6%
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	611,231.00	665,900.00	8.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,349.00	116,000.00	50.0%
Equipment Replacement		6500	3,083.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			691,663.00	781,900.00	13.0%
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	496,110.00	496,110.00	0.0%
Other Debt Service - Principal		7439	1,203,422.00	1,203,422.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,699,532.00	1,699,532.00	0.0%
TOTAL, EXPENDITURES			2,673,570.00	2,898,307.00	8.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	2,815,000.00	2,795,000.00	-0.7%
5) TOTAL, REVENUES			2,815,000.00	2,795,000.00	-0.7%
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	82,500.00	New
8) Plant Services	8000-8999		974,038.00	1,116,275.00	14.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,699,532.00	1,699,532.00	0.0%
10) TOTAL, EXPENDITURES			2,673,570.00	2,898,307.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,430.00	(103,307.00)	-173.0%
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)			141,430.00	(103,307.00)	-173.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,541,791.00	3,683,221.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,541,791.00	3,683,221.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,541,791.00	3,683,221.00	4.0%
2) Ending Balance, June 30 (E + F1e)			3,683,221.00	3,579,914.00	-2.8%
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	3,683,221.00	3,579,914.00	-2.8%
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	3,683,221.00	3,579,914.00
Total, Restricted Balance		3,683,221.00	3,579,914.00

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	23.00	0.00	-100.0%
5) TOTAL, REVENUES			23.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	3,603.00	0.00	-100.0%
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			3,603.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,580.00)	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)			(3,580.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,587.00	7.00	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,587.00	7.00	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,587.00	7.00	-99.8%
2) Ending Balance, June 30 (E + F1e)			7.00	7.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7.00	7.00	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6.82		
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			6.82		
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)			6.82		

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	23.00	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			23.00	0.00	-100.0%
TOTAL, REVENUES			23.00	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	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	3,603.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			3,603.00	0.00	-100.0%
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			3,603.00	0.00	-100.0%

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	23.00	0.00	-100.0%
5) TOTAL, REVENUES			23.00	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		3,603.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,603.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,580.00)	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)			(3,580.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,587.00	7.00	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,587.00	7.00	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,587.00	7.00	-99.8%
2) Ending Balance, June 30 (E + F1e)			7.00	7.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7.00	7.00	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	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
7710	State School Facilities Projects	7.00	7.00
Total, Restricted Balance		7.00	7.00

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	100,000.00	85,000.00	-15.0%
5) TOTAL, REVENUES			100,000.00	85,000.00	-15.0%
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)			100,000.00	85,000.00	-15.0%
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)			100,000.00	85,000.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,015,312.00	7,115,312.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,015,312.00	7,115,312.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,015,312.00	7,115,312.00	1.4%
2) Ending Balance, June 30 (E + F1e)			7,115,312.00	7,200,312.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,115,312.00	7,200,312.00	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,896,953.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,185,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,081,953.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,081,953.52		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	85,000.00	-15.0%
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			100,000.00	85,000.00	-15.0%
TOTAL, REVENUES			100,000.00	85,000.00	-15.0%

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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	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	100,000.00	85,000.00	-15.0%
5) TOTAL, REVENUES			100,000.00	85,000.00	-15.0%
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)			100,000.00	85,000.00	-15.0%
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)			100,000.00	85,000.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,015,312.00	7,115,312.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,015,312.00	7,115,312.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,015,312.00	7,115,312.00	1.4%
2) Ending Balance, June 30 (E + F1e)			7,115,312.00	7,200,312.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,115,312.00	7,200,312.00	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	7,115,312.00	7,200,312.00
Total, Restricted Balance		7,115,312.00	7,200,312.00

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	208,400.00	208,400.00	0.0%
4) Other Local Revenue		8600-8799	41,279,066.00	57,509,730.00	39.3%
5) TOTAL, REVENUES			41,487,466.00	57,718,130.00	39.1%
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	61,253,390.00	57,718,130.00	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,253,390.00	57,718,130.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,765,924.00)	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	23,105,645.00	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			23,105,645.00	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)			3,339,721.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,500,293.00	40,840,014.00	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,500,293.00	40,840,014.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,500,293.00	40,840,014.00	8.9%
2) Ending Balance, June 30 (E + F1e)			40,840,014.00	40,840,014.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,840,014.00	40,840,014.00	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	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	42,678,743.54		
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			42,678,743.54		
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)			42,678,743.54		

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	208,400.00	208,400.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			208,400.00	208,400.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	38,291,187.00	54,521,630.00	42.4%
Unsecured Roll		8612	1,289,732.00	1,289,800.00	0.0%
Prior Years' Taxes		8613	331,024.00	331,100.00	0.0%
Supplemental Taxes		8614	747,272.00	747,300.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	619,851.00	619,900.00	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			41,279,066.00	57,509,730.00	39.3%
TOTAL, REVENUES			41,487,466.00	57,718,130.00	39.1%

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	33,668,365.00	23,230,080.00	-31.0%
Bond Interest and Other Service Charges		7434	27,585,025.00	34,488,050.00	25.0%
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)			61,253,390.00	57,718,130.00	-5.8%
TOTAL, EXPENDITURES			61,253,390.00	57,718,130.00	-5.8%

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	23,105,645.00	0.00	-100.0%
(c) TOTAL, SOURCES			23,105,645.00	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)			23,105,645.00	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	208,400.00	208,400.00	0.0%
4) Other Local Revenue		8600-8799	41,279,066.00	57,509,730.00	39.3%
5) TOTAL, REVENUES			41,487,466.00	57,718,130.00	39.1%
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	61,253,390.00	57,718,130.00	-5.8%
10) TOTAL, EXPENDITURES			61,253,390.00	57,718,130.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,765,924.00)	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	23,105,645.00	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			23,105,645.00	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)			3,339,721.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,500,293.00	40,840,014.00	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,500,293.00	40,840,014.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,500,293.00	40,840,014.00	8.9%
2) Ending Balance, June 30 (E + F1e)			40,840,014.00	40,840,014.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,840,014.00	40,840,014.00	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	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	40,840,014.00	40,840,014.00
Total, Restricted Balance		40,840,014.00	40,840,014.00

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)	18,711.61	18,711.61	18,711.61	17,858.83	17,858.83	18,593.75
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,711.61	18,711.61	18,711.61	17,858.83	17,858.83	18,593.75
5. 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 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)	18,711.61	18,711.61	18,711.61	17,858.83	17,858.83	18,593.75
7. Adults in Correctional Facilities						
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						
5. County Operations Grant ADA						
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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			7,458,593.00	23,429,494.00	37,262,515.00	54,551,631.00	54,918,458.00	78,125,450.00	47,568,662.00	31,532,559.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,931,542.00	6,931,542.00	12,476,775.00	12,476,775.00	12,476,775.00	12,476,775.00	12,476,775.00	12,476,775.00
Property Taxes	8020-8079		310,300.00	2,331,278.00	2,045,055.00	0.00	24,113,743.00	314,203.00	437,530.00	2,439,803.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(2,587,293.00)	(632,247.00)	(632,247.00)	(632,247.00)
Federal Revenue	8100-8299		25,728.00	1,004,533.00	17,692,018.00	13,415.00	256,435.00	1,241,228.00	1,621,620.00	43,489.00
Other State Revenue	8300-8599		9,127.00	9,127.00	759,173.00	781,170.00	410,803.00	1,823,582.00	1,468,468.00	8,499.00
Other Local Revenue	8600-8799		560,936.00	984,041.00	1,067,437.00	1,227,329.00	3,861,908.00	2,764,995.00	1,191,126.00	1,207,530.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,837,633.00	11,260,521.00	34,040,458.00	14,498,689.00	38,532,371.00	17,988,536.00	16,563,272.00	15,543,849.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,961,834.00	2,213,534.00	12,681,416.00	13,307,832.00	12,864,897.00	72,265.00	25,538,113.00	12,995,028.00
Classified Salaries	2000-2999		2,406,335.00	2,545,866.00	4,824,048.00	4,847,752.00	5,639,770.00	4,799,024.00	4,580,767.00	4,826,260.00
Employee Benefits	3000-3999		1,219,610.00	1,343,482.00	4,624,136.00	4,789,287.00	4,974,045.00	1,581,734.00	7,750,291.00	4,711,469.00
Books and Supplies	4000-4999		61.00	33,301.00	558,341.00	714,251.00	1,009,000.00	682,638.00	742,704.00	1,093,475.00
Services	5000-5999		302,452.00	466,463.00	1,163,365.00	2,679,157.00	3,208,811.00	1,571,723.00	2,768,644.00	1,265,441.00
Capital Outlay	6000-6599		0.00	0.00	8,869.00	0.00	0.00	0.00	11,065.00	0.00
Other Outgo	7000-7499		0.00	0.00	6,914.00	(29,612.00)	2,305.00	2,305.00	(53,853.00)	2,157,838.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,890,292.00	6,602,646.00	23,867,089.00	26,308,667.00	27,698,828.00	8,709,689.00	41,337,731.00	27,049,511.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(505,486.00)	578,436.00	(257,227.00)	23,691.00	(30,846.00)	(22,439.00)	(321,063.00)	7,722.00	(30,754.00)
Accounts Receivable	9200-9299	(79,467,984.00)	24,337,727.00	10,728,734.00	11,417,088.00	10,296,296.00	11,768,141.00	218,498.00	377,237.00	440,997.00
Due From Other Funds	9310	(799,116.00)	0.00	264,332.00	4,141.00	530,644.00	0.00	0.00	0.00	0.00
Stores	9320	(4,019.00)	0.00	0.00	4,019.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(46,243.00)	0.00	0.00	46,243.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(80,822,848.00)	24,916,163.00	10,735,839.00	11,495,182.00	10,796,094.00	11,745,702.00	(102,565.00)	384,959.00	410,243.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,329,925.00	10,892,603.00	1,560,693.00	(4,207,314.00)	(1,680,862.00)	(627,747.00)	14,733,070.00	(8,353,397.00)	40,023.00
Due To Other Funds	9610	8,720,528.00	0.00	0.00	8,586,749.00	133,780.00	0.00	0.00	0.00	0.00
Current Loans	9640	25,000,000.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
Unearned Revenues	9650	166,371.00	0.00	0.00	0.00	166,371.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		49,216,824.00	10,892,603.00	1,560,693.00	4,379,435.00	(1,380,711.00)	(627,747.00)	39,733,070.00	(8,353,397.00)	40,023.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(130,039,672.00)	14,023,560.00	9,175,146.00	7,115,747.00	12,176,805.00	12,373,449.00	(39,835,635.00)	8,738,356.00	370,220.00
E. NET INCREASE/DECREASE (B - C + D)			15,970,901.00	13,833,021.00	17,289,116.00	366,827.00	23,206,992.00	(30,556,788.00)	(16,036,103.00)	(11,135,442.00)
F. ENDING CASH (A + E)			23,429,494.00	37,262,515.00	54,551,631.00	54,918,458.00	78,125,450.00	47,568,662.00	31,532,559.00	20,397,117.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		20,397,117.00	44,795,202.00	35,781,685.00	30,613,119.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	12,476,775.00	12,476,775.00	12,476,775.00	0.00	12,476,773.00		138,630,832.00	138,630,832.00
Property Taxes	8020-8079	37,955,354.00	(3,322,891.00)	6,487,753.00	6,487,753.00	0.00		79,599,881.00	79,599,881.00
Miscellaneous Funds	8080-8099	(632,247.00)	(632,247.00)	(632,247.00)	(632,247.00)	0.00		(7,013,022.00)	(7,013,022.00)
Federal Revenue	8100-8299	1,804,520.00	3,367,810.00	396,055.00	3,131,494.00	13,633,151.00		44,231,496.00	44,231,496.00
Other State Revenue	8300-8599	1,104,449.00	108,516.00	174,640.00	19,710,732.00	12,035,938.00		38,404,224.00	38,404,224.00
Other Local Revenue	8600-8799	2,299,345.00	1,522,023.00	1,446,207.00	2,637,615.00	1,217,357.00		21,987,849.00	21,987,849.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		55,008,196.00	13,519,986.00	20,349,183.00	31,335,347.00	39,363,219.00	0.00	315,841,260.00	315,841,260.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,890,617.00	12,840,012.00	13,831,840.00	13,831,840.00	1,054,770.00		136,083,998.00	136,083,998.00
Classified Salaries	2000-2999	4,648,140.00	4,677,712.00	5,047,149.00	5,047,149.00	838,105.00		54,728,077.00	54,728,077.00
Employee Benefits	3000-3999	4,667,413.00	4,662,473.00	4,931,775.00	23,931,775.00	645,034.00		69,832,524.00	69,832,524.00
Books and Supplies	4000-4999	1,002,435.00	801,053.00	675,694.00	535,676.00	4,506,378.00		12,355,007.00	12,355,007.00
Services	5000-5999	4,304,381.00	2,569,718.00	2,005,816.00	1,655,312.00	4,433,596.00		28,394,879.00	28,394,879.00
Capital Outlay	6000-6599	13,294.00	0.00	0.00	3,722.00	0.00		36,950.00	36,950.00
Other Outgo	7000-7499	2,305.00	(50,529.00)	2,305.00	0.00	993,512.00		3,033,490.00	3,033,490.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		27,528,585.00	25,500,439.00	26,494,579.00	45,005,474.00	12,471,395.00	0.00	304,464,925.00	304,464,925.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(36,331.00)	(38,213.00)	(9,335.00)	0.00	0.00		(136,359.00)	
Accounts Receivable	9200-9299	(117,465.00)	0.00	0.00	0.00	(39,363,219.00)		30,104,034.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(799,117.00)		0.00	
Stores	9320	0.00	0.00	0.00	0.00	(4,019.00)		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(46,243.00)		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(153,796.00)	(38,213.00)	(9,335.00)	0.00	(40,212,598.00)	0.00	29,967,675.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,927,730.00	(3,005,149.00)	(986,165.00)	4,036,440.00	(12,471,395.00)		2,858,530.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(135,529.00)		8,585,000.00	
Current Loans	9640	0.00	0.00	0.00	0.00			25,000,000.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(166,371.00)		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		2,927,730.00	(3,005,149.00)	(986,165.00)	4,036,440.00	(12,773,295.00)	0.00	36,443,530.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(3,081,526.00)	2,966,936.00	976,830.00	(4,036,440.00)	(27,439,303.00)	0.00	(6,475,855.00)	
E. NET INCREASE/DECREASE (B - C + D)		24,398,085.00	(9,013,517.00)	(5,168,566.00)	(17,706,567.00)	(547,479.00)	0.00	4,900,480.00	11,376,335.00
F. ENDING CASH (A + E)		44,795,202.00	35,781,685.00	30,613,119.00	12,906,552.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,359,073.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		12,906,552.00	12,906,552.00	12,906,552.00	12,906,552.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,906,552.00	

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:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☒) 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: Vickie Chang

Title: Director of Business Services

Telephone: 510-784-2613

E-mail: vchang@husd.k12.ca.us

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	136,328,915.00	301	0.00	303	136,328,915.00	305	2,437,189.00		307	133,891,726.00	309
2000 - Classified Salaries	53,711,189.00	311	766,001.00	313	52,945,188.00	315	5,981,323.00		317	46,963,865.00	319
3000 - Employee Benefits	65,732,777.00	321	2,729,999.00	323	63,002,778.00	325	2,099,626.00		327	60,903,152.00	329
4000 - Books, Supplies Equip Replace. (6500)	24,812,940.00	331	110,046.00	333	24,702,894.00	335	1,453,496.00		337	23,249,398.00	339
5000 - Services. . . & 7300 - Indirect Costs	29,289,068.00	341	402,467.00	343	28,886,601.00	345	11,282,289.00		347	17,604,312.00	349
TOTAL					305,866,376.00	365	TOTAL			282,612,453.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.79%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	282,612,453.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	136,083,998.00	301	0.00	303	136,083,998.00	305	2,472,722.00		307	133,611,276.00	309
2000 - Classified Salaries	54,728,077.00	311	217,934.00	313	54,510,143.00	315	6,387,988.00		317	48,122,155.00	319
3000 - Employee Benefits	69,832,524.00	321	2,534,990.00	323	67,297,534.00	325	2,458,456.00		327	64,839,078.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,355,007.00	331	53,282.00	333	12,301,725.00	335	2,030,536.00		337	10,271,189.00	339
5000 - Services. . . & 7300 - Indirect Costs	27,643,273.00	341	165,139.00	343	27,478,134.00	345	12,468,528.00		347	15,009,606.00	349
TOTAL					297,671,534.00	365	TOTAL			271,853,304.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			59.40%
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)	59.40%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	271,853,304.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	313,968,117.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,151,603.00
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	4,342.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	277,444.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	90,853.00
4. Other Transfers Out	All	9200	7200-7299	3,695,200.00
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	255,583.00
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)				4,343,422.00
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	2,310,049.00
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)				262,783,141.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,711.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,043.86
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.)	257,844,127.80	13,780.42
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)	257,844,127.80	13,780.42
B. Required effort (Line A.2 times 90%)	232,059,715.02	12,402.38
C. Current year expenditures (Line I.E and Line II.B)	262,783,141.00	14,043.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,059,218.00
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.

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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) 244,242,904.00

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) 3.71%

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)	9,733,445.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,185,174.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	910,326.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,874,945.67
9. Carry-Forward Adjustment (Part IV, Line F)	93,001.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,967,947.35

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	182,680,418.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,731,627.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,697,884.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	809,290.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,342.00
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)	1,661,586.00
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)	493,378.00
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)	9,046,783.00
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)	23,626,780.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,198,496.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,884,643.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,088,744.00
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)	302,923,971.33

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)	4.58%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	4.61%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,874,945.67</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(786,505.62)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</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 (4.29%) times Part III, Line B19); zero if negative	<u>93,001.68</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.29%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.23%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>93,001.68</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>93,001.68</u>

Approved indirect cost rate: 4.29%
Highest rate used in any program: 9.23%

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	5,136,286.00	220,346.00	4.29%
01	3060	440,586.00	18,901.00	4.29%
01	3110	129,899.00	5,572.00	4.29%
01	3182	1,108,232.00	53,349.00	4.81%
01	3312	1,023,643.00	47,943.00	4.68%
01	3315	146,483.00	6,253.00	4.27%
01	3318	66,248.00	3,102.00	4.68%
01	3385	105,720.00	4,532.00	4.29%
01	3550	150,059.00	6,437.00	4.29%
01	4035	548,051.00	23,569.00	4.30%
01	4124	3,095,703.00	132,805.00	4.29%
01	4127	339,947.00	14,583.00	4.29%
01	4201	151,471.00	6,497.00	4.29%
01	4203	554,557.00	23,791.00	4.29%
01	5810	5,039,276.00	36,645.00	0.73%
01	6010	3,617,187.00	155,177.00	4.29%
01	6387	361,817.00	14,883.00	4.11%
01	6388	346,295.00	13,256.00	3.83%
01	6510	169,275.00	813.00	0.48%
01	7085	1,067,489.00	39,775.00	3.73%
01	7220	74,475.00	3,195.00	4.29%
01	7422	4,748,790.00	251,210.00	5.29%
01	7510	1,250,991.00	59,504.00	4.76%
01	7810	308,747.00	7,260.00	2.35%
01	8150	7,624,539.00	335,533.00	4.40%
01	9010	6,292,761.00	5,231.00	0.08%
11	5610	229,619.00	16,730.00	7.29%
11	6391	1,828,027.00	77,742.00	4.25%
11	9010	462,261.00	3,624.00	0.78%
12	5025	1,297,301.00	55,655.00	4.29%
12	6105	3,752,103.00	161,089.00	4.29%
12	6128	768,934.00	32,243.00	4.19%
12	9010	609,282.00	56,260.00	9.23%
13	5310	6,554,759.00	280,800.00	4.28%
13	5320	869,582.00	37,022.00	4.26%
13	5330	226,714.00	9,721.00	4.29%
13	5340	20,000.00	474.00	2.37%
13	9010	6,516.00	310.00	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	0.00		1,183,254.00	1,183,254.00
2. State Lottery Revenue	8560	2,618,191.00		747,952.00	3,366,143.00
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)		2,618,191.00	0.00	1,931,206.00	4,549,397.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,002,905.00			2,002,905.00
2. Classified Salaries	2000-2999	140,181.00			140,181.00
3. Employee Benefits	3000-3999	474,605.00			474,605.00
4. Books and Supplies	4000-4999	0.00		1,038,166.00	1,038,166.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	500.00			500.00
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				
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)		2,618,191.00	0.00	1,038,166.00	3,656,357.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	893,040.00	893,040.00
D. COMMENTS:					

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	209,706,050.00	-2.15%	205,204,465.00	2.74%	210,821,626.00
2. Federal Revenues	8100-8299	224,962.00	0.00%	224,961.00	0.00%	224,961.00
3. Other State Revenues	8300-8599	3,558,335.00	-8.43%	3,258,335.00	-1.53%	3,208,335.00
4. Other Local Revenues	8600-8799	3,696,082.00	9.47%	4,046,083.00	4.94%	4,246,083.00
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	(42,616,882.00)	2.11%	(43,517,225.00)	1.64%	(44,229,525.00)
6. Total (Sum lines A1 thru A5c)		174,568,547.00	-3.07%	169,216,619.00	2.99%	174,271,480.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,400,476.00		105,544,278.00
b. Step & Column Adjustment				893,802.00		893,803.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(750,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,400,476.00	0.14%	105,544,278.00	0.85%	106,438,081.00
2. Classified Salaries						
a. Base Salaries				25,685,541.00		26,485,670.00
b. Step & Column Adjustment				150,129.00		153,834.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				650,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,685,541.00	3.12%	26,485,670.00	0.58%	26,639,504.00
3. Employee Benefits	3000-3999	34,057,601.00	6.79%	36,370,144.00	-1.62%	35,780,664.00
4. Books and Supplies	4000-4999	3,785,954.00	-33.02%	2,535,954.00	0.00%	2,535,954.00
5. Services and Other Operating Expenditures	5000-5999	10,804,953.00	-0.72%	10,726,733.00	-1.14%	10,604,342.00
6. Capital Outlay	6000-6999	6,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,695,196.00	1.50%	3,750,624.00	3.50%	3,881,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,910,017.00)	-11.56%	(1,689,127.00)	-5.92%	(1,589,127.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(10,500,000.00)		(10,500,000.00)
11. Total (Sum lines B1 thru B10)		181,525,704.00	-4.57%	173,224,276.00	0.33%	173,791,314.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,957,157.00)		(4,007,657.00)		480,166.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,010,578.00		13,053,421.00		9,045,764.00
2. Ending Fund Balance (Sum lines C and D1)		13,053,421.00		9,045,764.00		9,525,930.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,262.00		150,262.00		150,262.00
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,127,874.00		8,845,140.00		8,873,339.00
2. Unassigned/Unappropriated	9790	3,775,285.00		50,362.00		502,329.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,053,421.00		9,045,764.00		9,525,930.00

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	9,127,874.00		8,845,140.00		8,873,339.00
c. Unassigned/Unappropriated	9790	3,775,285.00		50,362.00		502,329.00
(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)		12,903,159.00		8,895,502.00		9,375,668.00
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.						
Please see attached list for budget assumptions.						

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	1,511,641.00	0.00%	1,511,641.00	0.00%	1,511,641.00
2. Federal Revenues	8100-8299	44,006,534.00	-59.01%	18,038,638.00	0.00%	18,038,638.00
3. Other State Revenues	8300-8599	34,845,889.00	-22.58%	26,977,877.00	0.07%	26,996,476.00
4. Other Local Revenues	8600-8799	18,291,767.00	-1.83%	17,957,295.00	1.15%	18,164,051.00
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	42,616,882.00	2.11%	43,517,225.00	1.64%	44,229,525.00
6. Total (Sum lines A1 thru A5c)		141,272,713.00	-23.55%	108,002,676.00	0.87%	108,940,331.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,683,522.00		30,122,150.00
b. Step & Column Adjustment				239,461.00		239,461.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(800,833.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,683,522.00	-1.83%	30,122,150.00	0.79%	30,361,611.00
2. Classified Salaries						
a. Base Salaries				29,042,536.00		28,301,227.00
b. Step & Column Adjustment				147,705.00		147,705.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(889,014.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,042,536.00	-2.55%	28,301,227.00	0.52%	28,448,932.00
3. Employee Benefits	3000-3999	35,774,923.00	1.49%	36,308,513.00	-0.17%	36,245,192.00
4. Books and Supplies	4000-4999	8,569,053.00	-6.83%	7,984,030.00	0.00%	7,984,030.00
5. Services and Other Operating Expenditures	5000-5999	17,589,926.00	0.11%	17,609,408.00	1.73%	17,914,731.00
6. Capital Outlay	6000-6999	30,950.00	-66.98%	10,219.00	0.00%	10,219.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,900.00	0.00%	89,900.00	0.00%	89,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,158,411.00	-19.07%	937,521.00	0.00%	937,521.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,939,221.00	-1.28%	121,362,968.00	0.52%	121,992,136.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		18,333,492.00		(13,360,292.00)		(13,051,805.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,102,706.00		34,436,198.00		21,075,906.00
2. Ending Fund Balance (Sum lines C and D1)		34,436,198.00		21,075,906.00		8,024,101.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	34,436,198.00		21,075,906.00		8,024,101.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		34,436,198.00		21,075,906.00		8,024,101.00

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.						
Please see attached list for budget assumptions.						

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	211,217,691.00	-2.13%	206,716,106.00	2.72%	212,333,267.00
2. Federal Revenues	8100-8299	44,231,496.00	-58.71%	18,263,599.00	0.00%	18,263,599.00
3. Other State Revenues	8300-8599	38,404,224.00	-21.27%	30,236,212.00	-0.10%	30,204,811.00
4. Other Local Revenues	8600-8799	21,987,849.00	0.07%	22,003,378.00	1.85%	22,410,134.00
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)		315,841,260.00	-12.23%	277,219,295.00	2.16%	283,211,811.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				136,083,998.00		135,666,428.00
b. Step & Column Adjustment				1,133,263.00		1,133,264.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,550,833.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	136,083,998.00	-0.31%	135,666,428.00	0.84%	136,799,692.00
2. Classified Salaries						
a. Base Salaries				54,728,077.00		54,786,897.00
b. Step & Column Adjustment				297,834.00		301,539.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(239,014.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,728,077.00	0.11%	54,786,897.00	0.55%	55,088,436.00
3. Employee Benefits	3000-3999	69,832,524.00	4.08%	72,678,657.00	-0.90%	72,025,856.00
4. Books and Supplies	4000-4999	12,355,007.00	-14.85%	10,519,984.00	0.00%	10,519,984.00
5. Services and Other Operating Expenditures	5000-5999	28,394,879.00	-0.21%	28,336,141.00	0.65%	28,519,073.00
6. Capital Outlay	6000-6999	36,950.00	-72.34%	10,219.00	0.00%	10,219.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,785,096.00	1.46%	3,840,524.00	3.42%	3,971,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(751,606.00)	0.00%	(751,606.00)	-13.30%	(651,606.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(10,500,000.00)		(10,500,000.00)
11. Total (Sum lines B1 thru B10)		304,464,925.00	-3.24%	294,587,244.00	0.41%	295,783,450.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,376,335.00		(17,367,949.00)		(12,571,639.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,113,284.00		47,489,619.00		30,121,670.00
2. Ending Fund Balance (Sum lines C and D1)		47,489,619.00		30,121,670.00		17,550,031.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,262.00		150,262.00		150,262.00
b. Restricted	9740	34,436,198.00		21,075,906.00		8,024,101.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,127,874.00		8,845,140.00		8,873,339.00
2. Unassigned/Unappropriated	9790	3,775,285.00		50,362.00		502,329.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		47,489,619.00		30,121,670.00		17,550,031.00

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	9,127,874.00		8,845,140.00		8,873,339.00
c. Unassigned/Unappropriated	9790	3,775,285.00		50,362.00		502,329.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,903,159.00		8,895,502.00		9,375,668.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.24%		3.02%		3.17%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17,858.83		17,552.51		17,195.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		304,464,925.00		294,587,244.00		295,783,450.00
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)		304,464,925.00		294,587,244.00		295,783,450.00
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)		9,133,947.75		8,837,617.32		8,873,503.50
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)		9,133,947.75		8,837,617.32		8,873,503.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(25,538.00)	0.00	(765,705.00)				
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation							2,247,500.00	8,585,000.00
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	4,100.00	0.00	132,131.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	1,070,500.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,638.00	0.00	305,247.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	1,177,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,800.00	0.00	328,327.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
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	0.00		
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							3,400,000.00	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							5,185,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	25,538.00	(25,538.00)	765,705.00	(765,705.00)	20,000.00	20,000.00	10,832,500.00	10,832,500.00

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	0.00	(108,178.00)	0.00	(751,606.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,100.00	0.00	132,307.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,638.00	0.00	305,247.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,940.00	0.00	314,052.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	82,500.00	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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	108,178.00	(108,178.00)	751,606.00	(751,606.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	19,137	19,201		
Charter School				
Total ADA	19,137	19,201	N/A	Met
Second Prior Year (2019-20)				
District Regular	18,636	18,711		
Charter School				
Total ADA	18,636	18,711	N/A	Met
First Prior Year (2020-21)				
District Regular	18,593	18,712		
Charter School		0		
Total ADA	18,593	18,712	N/A	Met
Budget Year (2021-22)				
District Regular	18,594			
Charter School	0			
Total ADA	18,594			

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	20,193	22,376		
Charter School				
Total Enrollment	20,193	22,376	N/A	Met
Second Prior Year (2019-20)				
District Regular	19,624	22,329		
Charter School				
Total Enrollment	19,624	22,329	N/A	Met
First Prior Year (2020-21)				
District Regular	19,388	19,069		
Charter School				
Total Enrollment	19,388	19,069	1.6%	Not Met
Budget Year (2021-22)				
District Regular	18,818			
Charter School				
Total Enrollment	18,818			

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)

Review demographic study and analyze impacts of charter school enrollment.

- 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	18,754	22,376	
Charter School		0	
Total ADA/Enrollment	18,754	22,376	83.8%
Second Prior Year (2019-20)			
District Regular	18,711	22,329	
Charter School			
Total ADA/Enrollment	18,711	22,329	83.8%
First Prior Year (2020-21)			
District Regular	18,712	19,069	
Charter School	0		
Total ADA/Enrollment	18,712	19,069	98.1%
Historical Average Ratio:			88.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.1%

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	17,859	18,818		
Charter School	0			
Total ADA/Enrollment	17,859	18,818	94.9%	Not Met
1st Subsequent Year (2022-23)				
District Regular	17,553	18,527		
Charter School				
Total ADA/Enrollment	17,553	18,527	94.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	17,196	18,130		
Charter School				
Total ADA/Enrollment	17,196	18,130	94.8%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior years figures are incorrectly reflected on here. These figures are populated and cannot be overwritten. Based on these correct figures, the correct historical average ratio for the District's ADA to enrollment standard is 95%. The District did meet the ADA to enrollment ratio for the budget year and subsequent two fiscal years.

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)	18,711.61	18,593.75	17,735.97	17,434.65
b. Prior Year ADA (Funded)		18,711.61	18,593.75	17,735.97
c. Difference (Step 1a minus Step 1b)		(117.86)	(857.78)	(301.32)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.63%	-4.61%	-1.70%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
	-0.63%	-4.61%	-1.70%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.63% to .37%	-5.61% to -3.61%	-2.70% to -.70%	

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)	79,599,881.00	79,599,881.00	79,599,881.00	79,599,881.00
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)	209,152,678.00	218,230,713.00	214,091,529.00	219,843,407.00
District's Projected Change in LCFF Revenue:		4.34%	-1.90%	2.69%
LCFF Revenue Standard:		-1.63% to .37%	-5.61% to -3.61%	-2.70% to -.70%
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 is projected to further decrease in budget year and subsequent two fiscal years.

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)	155,979,329.45	172,025,264.03	90.7%
Second Prior Year (2019-20)	161,074,348.51	176,081,046.32	91.5%
First Prior Year (2020-21)	153,285,589.00	167,035,438.00	91.8%
	Historical Average Ratio:		91.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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)	165,143,618.00	181,525,704.00	91.0%	Met
1st Subsequent Year (2022-23)	168,400,092.00	173,224,276.00	97.2%	Not Met
2nd Subsequent Year (2023-24)	168,858,249.00	173,791,314.00	97.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected necessary reductions of \$10.5M are included in FY 2022/23 and in FY 2023/24 due to declining enrollment and on-going salary increase resulted from prior years' salary settlement.

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):	-0.63%	-4.61%	-1.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.63% to 9.37%	-14.61% to 5.39%	-11.70% to 8.30%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.63% to 4.37%	-9.61% to .39%	-6.70% to 3.30%

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)	59,983,735.00		
Budget Year (2021-22)	44,231,496.00	-26.26%	Yes
1st Subsequent Year (2022-23)	18,263,599.00	-58.71%	Yes
2nd Subsequent Year (2023-24)	18,263,599.00	0.00%	No

Explanation:
(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	43,728,962.00		
Budget Year (2021-22)	38,404,224.00	-12.18%	Yes
1st Subsequent Year (2022-23)	30,236,212.00	-21.27%	Yes
2nd Subsequent Year (2023-24)	30,204,811.00	-0.10%	No

Explanation:
(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	22,498,695.00		
Budget Year (2021-22)	21,987,849.00	-2.27%	No
1st Subsequent Year (2022-23)	22,003,378.00	0.07%	No
2nd Subsequent Year (2023-24)	22,410,134.00	1.85%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	24,801,940.00		
Budget Year (2021-22)	12,355,007.00	-50.19%	Yes
1st Subsequent Year (2022-23)	10,519,984.00	-14.85%	Yes
2nd Subsequent Year (2023-24)	10,519,984.00	0.00%	No

Explanation:
(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

First Prior Year (2020-21)	30,054,773.00		
Budget Year (2021-22)	28,394,879.00	-5.52%	No
1st Subsequent Year (2022-23)	28,336,141.00	-0.21%	No
2nd Subsequent Year (2023-24)	28,519,073.00	0.65%	No

Explanation:
(required if Yes)

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)	126,211,392.00		
Budget Year (2021-22)	104,623,569.00	-17.10%	Not Met
1st Subsequent Year (2022-23)	70,503,189.00	-32.61%	Not Met
2nd Subsequent Year (2023-24)	70,878,544.00	0.53%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	54,856,713.00		
Budget Year (2021-22)	40,749,886.00	-25.72%	Not Met
1st Subsequent Year (2022-23)	38,856,125.00	-4.65%	Met
2nd Subsequent Year (2023-24)	39,039,057.00	0.47%	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)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

- 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)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

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)	285,529,313.00			
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	Status
c. Net Budgeted Expenditures and Other Financing Uses	285,529,313.00	8,565,879.39	7,558,953.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The calculation did not include the STRS on behalf payment of \$19M . This contribution will be recalculated and adjusted during 1st 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)	8,224,345.00	8,364,725.00	7,827,971.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,246,290.95	5,859,041.45	12,032,345.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	18,470,635.95	14,223,766.45	19,860,316.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	274,144,820.46	278,824,155.19	313,968,117.00
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)	274,144,820.46	278,824,155.19	313,968,117.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.7%	5.1%	6.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	1.7%	2.1%

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)	6,231,190.03	172,130,912.40	N/A	Met
Second Prior Year (2019-20)	(4,231,342.80)	176,214,825.26	2.4%	Not Met
First Prior Year (2020-21)	5,636,549.00	167,055,438.00	N/A	Met
Budget Year (2021-22) (Information only)	(6,957,157.00)	181,525,704.00		

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)

The District's deficit spendings are due to an ongoing salary increase of 4% in FY 2019-20.

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)	10,072,234.00	12,374,181.53	N/A	Met
Second Prior Year (2019-20)	18,375,330.00	18,605,371.56	N/A	Met
First Prior Year (2020-21)	13,897,490.00	14,374,029.00	N/A	Met
Budget Year (2021-22) (Information only)	20,010,578.00			

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.)	17,859	17,553	17,196
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):

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

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	304,464,925.00	294,587,244.00	295,783,450.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	304,464,925.00	294,587,244.00	295,783,450.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,133,947.75	8,837,617.32	8,873,503.50
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)	9,133,947.75	8,837,617.32	8,873,503.50

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	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,127,874.00	8,845,140.00	8,873,339.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,775,285.00	50,362.00	502,329.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,903,159.00	8,895,502.00	9,375,668.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.24%	3.02%	3.17%
District's Reserve Standard (Section 10B, Line 7):	9,133,947.75	8,837,617.32	8,873,503.50
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)	(36,251,292.00)			
Budget Year (2021-22)	(42,616,882.00)	6,365,590.00	17.6%	Not Met
1st Subsequent Year (2022-23)	(43,517,225.00)	900,343.00	2.1%	Met
2nd Subsequent Year (2023-24)	(44,229,525.00)	712,300.00	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	20,000.00			
Budget Year (2021-22)	0.00	(20,000.00)	-100.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

The increase in contribution to special education and Restricted Routine Maintenance Account in FY 2021-22 are no longer support by the one-time funding from the Coronavirus Relief fund.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	5	Fund 01 and 25	7438-7439	2,437,450
Certificates of Participation	11	Fund 25	7438-7439	10,692,796
General Obligation Bonds	23	Fund 51	7438-7439	518,160,727
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				531,290,973

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	489,982	507,506	525,730	523,942
Certificates of Participation	1,237,204	1,233,354	1,237,885	1,234,366
General Obligation Bonds	39,728,213	29,158,762	27,293,013	27,980,513
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	41,455,399	30,899,622	29,056,628	29,738,821
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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)

Fund 01, 25 and 51.

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?

Yes

- 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

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

153,302,774.00

153,302,774.00

Actuarial

Jun 30, 2020

Data must be entered.

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)
3,693,937.00		

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

Data must be entered.

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)

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	1,131.9	1,117.0	1,117.0	1,117.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

1,427,215

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

- 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)

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	783.0	778.0	778.0	778.0

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

610,692

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

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

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:

--

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?

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

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	107.1	106.6	106.6	106.6

**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

199,874

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**

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

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

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. 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?

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

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