



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**PROPOSED  
ADOPTED BUDGET  
2021-2022  
FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
JUNE 16, 2021**

Board Office Use: Legislative File Info.	
File ID Number	21-1645
Introduction Date	6/16/2021
Enactment Number	
Enactment Date	



# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Interim Chief Business Officer

**Meeting Date** June 16, 2021

**Subject** 2021-22 Proposed Adopted Budget

**Ask of the Board** Receive for information and review the working draft of the 2021-22 Proposed Budget in conjunction with the required Public Hearing on June 16, 2021 and prior to Budget Adoption on June 30, 2021.

**Background** Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 30, 2021, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2021-22 Budget is developed for all funds and establishes expenditure authority for the District in the ensuing year.

The District began its 2021-22 Budget Development process during the 2020-21 cycle, when the unprecedented impact of COVID-19 ushered state economic uncertainty, a pivot to distance learning, sheltering in place, a cash flow crisis, and waves of one time money initially beginning in the Fall and later new legislation and allocations in the Spring supporting the greatest infusion of intense funding for education and safety. This impacted the Districts short and long term requirements and strategies to address its systemic economic recovery and sustainability amidst recovering from the impact of COVID-19 and strategically investing its one time resources.

Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan (“Plan”).

During the analysis and discussions regarding the District’s priorities, organizational status, and finances, it was challenging to timely identifying specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.

District staff has participated in several planning and public budget information and development meetings as well as participating in the development in the, Learning Continuity and Attendance plan (LCP), Local Control Accountability Plan (LCAP), Expanded Learning Opportunity (ELO) grant plans, and other program and stakeholder engagement sessions

designed to build a robust budget designed to meet and exceed needs and expectations and align where applicable to the Local Control Accountability Plan.

On April 28, 2021, the Board approved Resolution No 2021-0254 – Budget Reduction Options and Bridge Plan, to support the development of not only the 2021-22 Budget, but to simultaneously prepare for the necessary reductions for the 2022-23 school year. The elements of this resolution, in addition to the Governor’s May Revise projections, and the one time COVID-19 responsive resources are reflected in the 2021-22 Budget, in addition to investments recommended and adopted through our LCAP process. It is important to note that though the one-time resources are included in the budget, the details of each budget have not been developed fully and will be revised after budget adoption and presented in subsequent financial updates.

The 2021-22 General Fund Budget Assumptions are as follows:

<b>OUSD Draft 2021-22 Budget Assumptions</b>				
<b>Year</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Cost of Living Adjustment (COLA)	0.00%	5.07%	2.48%	3.11%
Statutory COLA		1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges Only)		4.05%		
Enrollment	35,441	35,034	34,734	34,484
Attendance (ADA)	33,911	33,911	32,838	32,541
Enrollment to ADA % *	96%	97%	95%	94%
Unduplicated Pupil Count	75.81	75.54	75.61	76.02
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.10%	24.25%	
Mandatories & Benefits - Classified	34.86%	35.29%	37.45%	

\* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

These assumptions include the response to the request of the Board to retain base teaching positions that would have been reduced due to the loss in enrollment from the 2020-21 school year. There were a few schools whose reductions from 2019-20 were retained in 2020-21 and subsequently under this request, retained for the 2021-22 year.

The following one time COVID-19 resources reflected in the 2020-21 and 2021-22 Budgets:



\* Resources in Red are included in the 2021-22 Budget

Resource	Spending Deadline	Funding Availability Timeline				Total	
		2020-21*	2021-22	2022-23	2023-24		
SB117 - Res 7388	None	\$0.4				\$0.4	
State - Res 7420	6/2021	\$3.3				\$3.3	Resources to be expended by 6/2021
CR - Res 3220	12/2020	\$33.2				\$33.2	Resources Spent
GEER - Res 3215	9/2022	\$0.6	\$2.0			\$2.6	
ESSER I - Res 3210	9/2022	\$8.5	\$6.0			\$14.5	
In-Person Instruction - Res 7422*	8/2022	\$11.6	\$0.0			\$11.6	
Expanded Learning - Res 7425	8/2022		\$24.3			\$24.3	
Expanded Learning (paras) - Res 7426	8/2022		\$2.7			\$2.7	
ESSER II - Res 3212	9/2023	\$3.0		\$54.9		\$57.9	
ESSER III - Res 3213,3214	9/2024				\$127.0	\$127.0	
<b>Totals</b>		<b>\$60.6</b>	<b>\$35.0</b>	<b>\$54.9</b>	<b>\$127.0</b>	<b>\$277.5</b>	

**Remaining Available for Investment \$216.9**

The District will continue to complete the final review, reconciliation, and preparation of all required reports to include any amendments to the budget as a result of the public hearing. There were no requested budget related adjustments at the Budget and Finance Meeting held on June 10, 2021, but there is a distinct interest in providing more detailed budgets by site and cost per pupil spending in supplementary reports provided at budget adoption.

**Recommendation** It is recommended that the Governing Board Receive for information and review, the working draft of the 2021-22 Proposed Budget in conjunction with the required Public Hearing on June 16, 2021 and prior to Budget Adoption on June 30, 2021.

- Attachment(s)**
- 2021-22 SACS Draft Proposed Budget Financial Forms
    - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
    - Form 11 - Adult Education Fund
    - Form 12 - Child Development Fund
    - Form 13 - Cafeteria Special Revenue Fund
    - Form 14 - Deferred Maintenance Fund
    - Form 21 - Building Fund
    - Form 25 - Capital Facilities Fund
    - Form 35 - County School Facilities Fund
    - Form 40 - Special Reserve fund for Capital Outlay Projects
    - Form 51 - Bond Interest and Redemption Fund
    - Form 67 - Self-Insurance Fund
  - 2021-22 Draft Proposed Budget & LCAP PowerPoint Presentation
  - 21-0949 District’s Revised 2021-22 Budget Reduction Options and Bridge Plan for Fiscal Year 2021-22 Budget

**FORM 01**  
**GENERAL SUMMARY**  
**(UNRESTRICTED,**  
**RESTRICTED & COM-**  
**BINED UNRESTRICTED/**  
**RESTRICTED FORMAT)**

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	380,426,049.00	3,481,613.00	383,907,662.00	398,128,075.00	3,481,613.00	401,609,688.00	4.6%
2) Federal Revenue		8100-8299	0.00	295,017,303.00	295,017,303.00	0.00	44,159,502.00	44,159,502.00	-85.0%
3) Other State Revenue		8300-8599	22,364,234.00	126,707,439.00	149,071,673.00	6,629,578.00	73,186,168.00	79,815,746.00	-46.5%
4) Other Local Revenue		8600-8799	6,278,172.00	77,688,304.00	83,966,476.00	5,816,710.00	70,643,756.00	76,460,466.00	-8.9%
5) TOTAL, REVENUES			409,068,455.00	502,894,659.00	911,963,114.00	410,574,363.00	191,471,039.00	602,045,402.00	-34.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	135,599,585.00	75,947,583.00	211,547,168.00	139,193,752.00	86,564,049.00	225,757,801.00	6.7%
2) Classified Salaries		2000-2999	48,346,497.00	50,693,441.00	99,039,938.00	50,059,507.00	47,584,117.00	97,643,624.00	-1.4%
3) Employee Benefits		3000-3999	82,669,247.00	93,386,008.00	176,055,255.00	90,842,902.00	99,906,391.00	190,749,293.00	8.3%
4) Books and Supplies		4000-4999	5,560,616.00	59,400,602.00	64,961,218.00	10,562,317.00	75,700,841.00	86,263,158.00	32.8%
5) Services and Other Operating Expenditures		5000-5999	26,126,690.00	65,685,751.00	91,812,441.00	29,647,400.00	46,147,496.00	75,794,896.00	-17.4%
6) Capital Outlay		6000-6999	447,931.00	1,291,670.00	1,739,601.00	141,655.00	843,421.00	985,076.00	-43.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,053,654.00	6,214,035.00	12,267,689.00	2,103,348.00	6,325,153.00	8,428,501.00	-31.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,169,100.00)	4,944,997.00	(3,224,103.00)	(6,650,384.00)	5,024,589.00	(1,625,795.00)	-49.6%
9) TOTAL, EXPENDITURES			296,635,120.00	357,564,087.00	654,199,207.00	315,900,497.00	368,096,057.00	683,996,554.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			112,433,335.00	145,330,572.00	257,763,907.00	94,673,866.00	(176,625,018.00)	(81,951,152.00)	-131.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(70,293,003.00)	75,188,989.00	4,895,986.00	(88,624,157.00)	88,624,157.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,980,251.00)	75,188,989.00	5,208,738.00	(93,599,157.00)	88,624,157.00	(4,975,000.00)	-195.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,453,084.00	220,519,561.00	262,972,645.00	1,074,709.00	(88,000,861.00)	(86,926,152.00)	-133.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	33,043,818.00	33,484,682.00	66,528,500.00	75,496,902.00	254,004,243.00	329,501,145.00	395.3%
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)									
			33,043,818.00	33,484,682.00	66,528,500.00	75,496,902.00	254,004,243.00	329,501,145.00	395.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			33,043,818.00	33,484,682.00	66,528,500.00	75,496,902.00	254,004,243.00	329,501,145.00	395.3%
2) Ending Balance, June 30 (E + F1e)									
			75,496,902.00	254,004,243.00	329,501,145.00	76,571,611.00	166,003,382.00	242,574,993.00	-26.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	254,004,264.00	254,004,264.00	0.00	168,003,237.00	168,003,237.00	-33.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	75,346,902.00	(21.00)	75,346,881.00	76,571,611.00	(1,999,855.00)	74,571,756.00	-1.0%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	105,232,168.30	(23,545,226.35)	81,686,941.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	408,300.36	138,549.97	546,850.33				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,264.13	172,792.63	181,056.76				
4) Due from Grantor Government		9290	0.00	247,506.18	247,506.18				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			105,798,732.79	(22,986,377.57)	82,812,355.22				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	35,027,962.08	249,987.72	35,277,949.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	42,850,000.00	0.00	42,850,000.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			77,877,962.08	249,987.72	78,127,949.80				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									



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)	
(G9 + H2) - (I6 + J2)			27,920,770.71	(23,236,365.29)	4,684,405.42				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	200,577,934.00	0.00	200,577,934.00	218,380,165.00	0.00	218,380,165.00	8.9%
Education Protection Account State Aid - Current Year		8012	57,447,642.00	0.00	57,447,642.00	51,445,209.00	0.00	51,445,209.00	-10.4%
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	669,318.00	0.00	669,318.00	669,318.00	0.00	669,318.00	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	1,941,806.00	0.00	1,941,806.00	1,941,806.00	0.00	1,941,806.00	0.0%
County & District Taxes Secured Roll Taxes		8041	79,529,871.00	0.00	79,529,871.00	79,529,871.00	0.00	79,529,871.00	0.0%
Unsecured Roll Taxes		8042	7,836,506.00	0.00	7,836,506.00	7,836,506.00	0.00	7,836,506.00	0.0%
Prior Years' Taxes		8043	(491,383.00)	0.00	(491,383.00)	(491,383.00)	0.00	(491,383.00)	0.0%
Supplemental Taxes		8044	2,328,770.00	0.00	2,328,770.00	2,328,770.00	0.00	2,328,770.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	47,692,501.00	0.00	47,692,501.00	47,692,501.00	0.00	47,692,501.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	25,991,487.00	0.00	25,991,487.00	25,991,487.00	0.00	25,991,487.00	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%
<b>Subtotal, LCFF Sources</b>			<b>423,524,452.00</b>	<b>0.00</b>	<b>423,524,452.00</b>	<b>435,324,250.00</b>	<b>0.00</b>	<b>435,324,250.00</b>	<b>2.8%</b>
<b>LCFF Transfers</b>									
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	(43,098,403.00)	0.00	(43,098,403.00)	(37,196,175.00)	0.00	(37,196,175.00)	-13.7%
Property Taxes Transfers		8097	0.00	3,481,613.00	3,481,613.00	0.00	3,481,613.00	3,481,613.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			380,426,049.00	3,481,613.00	383,907,662.00	398,128,075.00	3,481,613.00	401,609,688.00	4.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,647,767.00	8,647,767.00	0.00	8,886,484.00	8,886,484.00	2.8%
Special Education Discretionary Grants		8182	0.00	861,191.00	861,191.00	0.00	896,069.00	896,069.00	4.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		21,950,212.00	21,950,212.00		17,962,323.00	17,962,323.00	-18.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,628,153.00	2,628,153.00		1,930,309.00	1,930,309.00	-26.6%
Title III, Part A, Immigrant Student Program	4201	8290		400,669.00	400,669.00		395,109.00	395,109.00	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,611,927.00	1,611,927.00		1,441,611.00	1,441,611.00	-10.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		15,287,995.00	15,287,995.00		9,795,811.00	9,795,811.00	-35.9%
Career and Technical Education	3500-3599	8290		436,276.00	436,276.00		453,945.00	453,945.00	4.0%
All Other Federal Revenue	All Other	8290	0.00	243,193,113.00	243,193,113.00	0.00	2,397,841.00	2,397,841.00	-99.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	295,017,303.00	295,017,303.00	0.00	44,159,502.00	44,159,502.00	-85.0%
<b>OTHER STATE REVENUE</b>									
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		21,863,565.00	21,863,565.00		22,963,302.00	22,963,302.00	5.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,297,747.00	0.00	1,297,747.00	1,383,481.00	0.00	1,383,481.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	5,057,487.00	1,652,112.00	6,709,599.00	5,086,634.00	1,661,634.00	6,748,268.00	0.6%
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		9,157,158.00	9,157,158.00		9,073,478.00	9,073,478.00	-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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		601,176.00	601,176.00		324,386.00	324,386.00	-46.0%
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		2,191,803.00	2,191,803.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		152,435.00	152,435.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,009,000.00	91,089,190.00	107,098,190.00	159,463.00	39,163,368.00	39,322,831.00	-63.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,364,234.00</b>	<b>126,707,439.00</b>	<b>149,071,673.00</b>	<b>6,629,578.00</b>	<b>73,186,168.00</b>	<b>79,815,746.00</b>	<b>-46.5%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	44,204,430.00	44,204,430.00	0.00	44,299,792.00	44,299,792.00	0.2%
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	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	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	2,470,698.00	0.00	2,470,698.00	69,600.00	0.00	69,600.00	-97.2%
Interest		8660	1,430,000.00	0.00	1,430,000.00	1,430,000.00	0.00	1,430,000.00	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	1,359,510.00	0.00	1,359,510.00	1,359,510.00	0.00	1,359,510.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	17,225.00	17,225.00	0.00	20,000.00	20,000.00	16.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,017,964.00	25,466,649.00	26,484,613.00	2,957,600.00	18,323,964.00	21,281,564.00	-19.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,278,172.00</b>	<b>77,688,304.00</b>	<b>83,966,476.00</b>	<b>5,816,710.00</b>	<b>70,643,756.00</b>	<b>76,460,466.00</b>	<b>-8.9%</b>
<b>TOTAL, REVENUES</b>			<b>409,068,455.00</b>	<b>502,894,659.00</b>	<b>911,963,114.00</b>	<b>410,574,363.00</b>	<b>191,471,039.00</b>	<b>602,045,402.00</b>	<b>-34.0%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	108,744,037.00	65,642,845.00	174,386,882.00	113,041,352.00	69,961,412.00	183,002,764.00	4.9%
Certificated Pupil Support Salaries		1200	5,402,766.00	7,443,864.00	12,846,630.00	5,974,127.00	13,373,622.00	19,347,749.00	50.6%
Certificated Supervisors' and Administrators' Salaries		1300	20,544,580.00	2,860,874.00	23,405,454.00	19,629,172.00	3,229,015.00	22,858,187.00	-2.3%
Other Certificated Salaries		1900	908,202.00	0.00	908,202.00	549,101.00	0.00	549,101.00	-39.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>135,599,585.00</b>	<b>75,947,583.00</b>	<b>211,547,168.00</b>	<b>139,193,752.00</b>	<b>86,564,049.00</b>	<b>225,757,801.00</b>	<b>6.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	551,106.00	16,510,969.00	17,062,075.00	154,587.00	18,883,492.00	19,038,079.00	11.6%
Classified Support Salaries		2200	16,904,247.00	16,498,048.00	33,402,295.00	16,730,281.00	13,260,035.00	29,990,316.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	17,445,320.00	12,732,877.00	30,178,197.00	18,296,592.00	10,983,691.00	29,280,283.00	-3.0%
Clerical, Technical and Office Salaries		2400	12,391,797.00	4,709,169.00	17,100,966.00	13,838,765.00	4,285,779.00	18,124,544.00	6.0%
Other Classified Salaries		2900	1,054,027.00	242,378.00	1,296,405.00	1,039,282.00	171,120.00	1,210,402.00	-6.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,346,497.00</b>	<b>50,693,441.00</b>	<b>99,039,938.00</b>	<b>50,059,507.00</b>	<b>47,584,117.00</b>	<b>97,643,624.00</b>	<b>-1.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	18,889,998.00	43,541,685.00	62,431,683.00	23,277,302.00	45,566,671.00	68,843,973.00	10.3%
PERS		3201-3202	8,950,794.00	9,799,426.00	18,750,220.00	10,716,511.00	10,855,151.00	21,571,662.00	15.0%
OASDI/Medicare/Alternative		3301-3302	5,589,086.00	5,024,913.00	10,613,999.00	5,982,495.00	5,009,945.00	10,992,440.00	3.6%
Health and Welfare Benefits		3401-3402	35,910,610.00	25,598,499.00	61,509,109.00	38,693,170.00	29,432,882.00	68,126,052.00	10.8%
Unemployment Insurance		3501-3502	175,646.00	239,190.00	414,836.00	4,505,549.00	3,194,746.00	7,700,295.00	1756.2%
Workers' Compensation		3601-3602	11,011,157.00	7,645,742.00	18,656,899.00	5,994,414.00	4,246,271.00	10,240,685.00	-45.1%
OPEB, Allocated		3701-3702	8,802.00	16,938.00	25,740.00	441,697.00	13,347.00	455,044.00	1667.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,133,154.00	1,519,615.00	3,652,769.00	1,231,764.00	1,587,378.00	2,819,142.00	-22.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>82,669,247.00</b>	<b>93,386,008.00</b>	<b>176,055,255.00</b>	<b>90,842,902.00</b>	<b>99,906,391.00</b>	<b>190,749,293.00</b>	<b>8.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	7,080.00	3,902,481.00	3,909,561.00	739,817.00	1,721,684.00	2,461,501.00	-37.0%
Books and Other Reference Materials		4200	374,239.00	1,842,291.00	2,216,530.00	160,287.00	467,679.00	627,966.00	-71.7%
Materials and Supplies		4300	3,966,730.00	33,767,446.00	37,734,176.00	9,204,917.00	69,372,175.00	78,577,092.00	108.2%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,212,567.00	19,888,384.00	21,100,951.00	457,296.00	4,139,303.00	4,596,599.00	-78.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,560,616.00</b>	<b>59,400,602.00</b>	<b>64,961,218.00</b>	<b>10,562,317.00</b>	<b>75,700,841.00</b>	<b>86,263,158.00</b>	<b>32.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	1,057.00	1,057.00	New
Travel and Conferences		5200	66,157.00	738,778.00	804,935.00	327,334.00	212,706.00	540,040.00	-32.9%
Dues and Memberships		5300	563,861.00	85,462.00	649,323.00	527,186.00	12,430.00	539,616.00	-16.9%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,750,684.00	78,855.00	6,829,539.00	1,685,000.00	70,866.00	1,755,866.00	-74.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	758,557.00	3,449,876.00	4,208,433.00	870,085.00	6,036,396.00	6,906,481.00	64.1%
Transfers of Direct Costs		5710	(178,366.00)	178,365.00	(1.00)	45,750.00	(45,750.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(271,799.00)	(1,200.00)	(272,999.00)	(874,854.00)	500.00	(874,354.00)	220.3%
Professional/Consulting Services and Operating Expenditures		5800	16,169,605.00	61,106,816.00	77,276,421.00	24,875,733.00	39,834,394.00	64,710,127.00	-16.3%
Communications		5900	2,267,991.00	48,799.00	2,316,790.00	2,191,166.00	24,897.00	2,216,063.00	-4.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,126,690.00</b>	<b>65,685,751.00</b>	<b>91,812,441.00</b>	<b>29,647,400.00</b>	<b>46,147,496.00</b>	<b>75,794,896.00</b>	<b>-17.4%</b>

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)	
<b>CAPITAL OUTLAY</b>									
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	21,655.00	0.00	21,655.00	21,655.00	0.00	21,655.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	426,276.00	1,291,670.00	1,717,946.00	120,000.00	843,421.00	963,421.00	-43.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>447,931.00</b>	<b>1,291,670.00</b>	<b>1,739,601.00</b>	<b>141,655.00</b>	<b>843,421.00</b>	<b>985,076.00</b>	<b>-43.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	59,772.00	0.00	59,772.00	0.00	0.00	0.00	-100.0%
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	8,445.00	0.00	8,445.00	8,445.00	0.00	8,445.00	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	6,214,035.00	6,214,035.00	0.00	6,325,153.00	6,325,153.00	1.8%
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	410,566.00	0.00	410,566.00	210,211.00	0.00	210,211.00	-48.8%
Other Debt Service - Principal		7439	5,574,871.00	0.00	5,574,871.00	1,884,692.00	0.00	1,884,692.00	-66.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,053,654.00	6,214,035.00	12,267,689.00	2,103,348.00	6,325,153.00	8,428,501.00	-31.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,165,434.00)	4,944,997.00	(220,437.00)	(5,024,589.00)	5,024,589.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(3,003,666.00)	0.00	(3,003,666.00)	(1,625,795.00)	0.00	(1,625,795.00)	-45.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,169,100.00)	4,944,997.00	(3,224,103.00)	(6,650,384.00)	5,024,589.00	(1,625,795.00)	-49.6%
TOTAL, EXPENDITURES			296,635,120.00	357,564,087.00	654,199,207.00	315,900,497.00	368,096,057.00	683,996,554.00	4.6%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(75,108,979.00)	80,004,965.00	4,895,986.00	(93,657,430.00)	93,657,430.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	4,815,976.00	(4,815,976.00)	0.00	5,033,273.00	(5,033,273.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,293,003.00)	75,188,989.00	4,895,986.00	(88,624,157.00)	88,624,157.00	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(69,980,251.00)	75,188,989.00	5,208,738.00	(93,599,157.00)	88,624,157.00	(4,975,000.00)	-195.5%

**FORM 11**  
**ADULT EDUCATION**  
**FUND**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	166,885.00	166,885.00	0.0%
3) Other State Revenue		8300-8599	2,498,553.00	2,535,726.00	1.5%
4) Other Local Revenue		8600-8799	118,156.00	93,212.00	-21.1%
5) TOTAL, REVENUES			2,783,594.00	2,795,823.00	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,781,669.00	1,765,915.00	-0.9%
2) Classified Salaries		2000-2999	287,455.00	326,447.00	13.6%
3) Employee Benefits		3000-3999	836,517.00	914,281.00	9.3%
4) Books and Supplies		4000-4999	123,633.00	68,258.00	-44.8%
5) Services and Other Operating Expenditures		5000-5999	220,004.00	217,190.00	-1.3%
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	120,199.00	126,216.00	5.0%
9) TOTAL, EXPENDITURES			3,369,477.00	3,418,307.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(585,883.00)	(622,484.00)	6.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(585,883.00)	(622,484.00)	6.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,910,237.00	1,324,354.00	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,910,237.00	1,324,354.00	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,910,237.00	1,324,354.00	-30.7%
2) Ending Balance, June 30 (E + F1e)			1,324,354.00	701,870.00	-47.0%
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			1,076,396.00	494,999.00	-54.0%
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	247,958.00	206,871.00	-16.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,169,997.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,169,997.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,169,997.35		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	166,885.00	166,885.00	0.0%
TOTAL, FEDERAL REVENUE			166,885.00	166,885.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,478,198.00	2,515,371.00	1.5%
All Other State Revenue	All Other	8590	20,355.00	20,355.00	0.0%
TOTAL, OTHER STATE REVENUE			2,498,553.00	2,535,726.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	17,000.00	15,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	101,156.00	78,212.00	-22.7%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>118,156.00</b>	<b>93,212.00</b>	<b>-21.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,783,594.00</b>	<b>2,795,823.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,377,366.00	1,395,232.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	404,303.00	370,683.00	-8.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,781,669.00</b>	<b>1,765,915.00</b>	<b>-0.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	104,600.00	127,986.00	22.4%
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	182,855.00	198,461.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>287,455.00</b>	<b>326,447.00</b>	<b>13.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	242,223.00	270,954.00	11.9%
PERS		3201-3202	72,907.00	110,834.00	52.0%
OASDI/Medicare/Alternative		3301-3302	73,274.00	63,197.00	-13.8%
Health and Welfare Benefits		3401-3402	309,812.00	350,470.00	13.1%
Unemployment Insurance		3501-3502	1,723.00	51,474.00	2887.5%
Workers' Compensation		3601-3602	124,758.00	57,952.00	-53.5%
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	11,820.00	9,400.00	-20.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>836,517.00</b>	<b>914,281.00</b>	<b>9.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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	108,278.00	68,258.00	-37.0%
Noncapitalized Equipment		4400	15,355.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>123,633.00</b>	<b>68,258.00</b>	<b>-44.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	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	2,800.00	2,800.00	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	199,204.00	196,390.00	-1.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>220,004.00</b>	<b>217,190.00</b>	<b>-1.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	120,199.00	126,216.00	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,199.00	126,216.00	5.0%
TOTAL, EXPENDITURES			3,369,477.00	3,418,307.00	1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

**FORM 12**  
**CHILD DEVELOPMENT**  
**FUND**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	894,587.00	748,043.00	-16.4%
3) Other State Revenue		8300-8599	14,425,315.00	13,827,614.00	-4.1%
4) Other Local Revenue		8600-8799	12,000.00	10,000.00	-16.7%
5) TOTAL, REVENUES			15,331,902.00	14,585,657.00	-4.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,493,226.00	3,561,453.00	2.0%
2) Classified Salaries		2000-2999	3,864,278.00	3,979,067.00	3.0%
3) Employee Benefits		3000-3999	4,978,777.00	4,947,073.00	-0.6%
4) Books and Supplies		4000-4999	79,644.00	58,500.00	-26.5%
5) Services and Other Operating Expenditures		5000-5999	1,956,281.00	1,446,461.00	-26.1%
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	773,700.00	590,603.00	-23.7%
9) TOTAL, EXPENDITURES			15,145,906.00	14,583,157.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			185,996.00	2,500.00	-98.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	69,813.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,813.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			116,183.00	2,500.00	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,193,301.00	2,309,484.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,193,301.00	2,309,484.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,193,301.00	2,309,484.00	5.3%
2) Ending Balance, June 30 (E + F1e)			2,309,484.00	2,311,984.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,296,288.00	2,296,288.00	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	13,196.00	15,696.00	18.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,139,257.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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			4,139,357.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,139,357.29		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	894,587.00	748,043.00	-16.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>894,587.00</b>	<b>748,043.00</b>	<b>-16.4%</b>
<b>OTHER STATE REVENUE</b>					
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	14,417,815.00	13,827,614.00	-4.1%
All Other State Revenue	All Other	8590	7,500.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,425,315.00</b>	<b>13,827,614.00</b>	<b>-4.1%</b>
<b>OTHER LOCAL REVENUE</b>					
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	12,000.00	10,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,000.00</b>	<b>10,000.00</b>	<b>-16.7%</b>
<b>TOTAL, REVENUES</b>			<b>15,331,902.00</b>	<b>14,585,657.00</b>	<b>-4.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,545,958.00	2,710,998.00	6.5%
Certificated Pupil Support Salaries		1200	4,000.00	3,220.00	-19.5%
Certificated Supervisors' and Administrators' Salaries		1300	943,268.00	847,235.00	-10.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,493,226.00</b>	<b>3,561,453.00</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,969,932.00	3,075,164.00	3.5%
Classified Support Salaries		2200	1,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	254,520.00	238,085.00	-6.5%
Clerical, Technical and Office Salaries		2400	638,826.00	665,818.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,864,278.00</b>	<b>3,979,067.00</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	484,695.00	484,475.00	0.0%
PERS		3201-3202	1,050,781.00	1,046,633.00	-0.4%
OASDI/Medicare/Alternative		3301-3302	417,511.00	407,213.00	-2.5%
Health and Welfare Benefits		3401-3402	2,471,875.00	2,515,493.00	1.8%
Unemployment Insurance		3501-3502	7,626.00	187,930.00	2364.3%
Workers' Compensation		3601-3602	472,362.00	239,790.00	-49.2%
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	73,927.00	65,539.00	-11.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,978,777.00</b>	<b>4,947,073.00</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	75,353.00	58,500.00	-22.4%
Noncapitalized Equipment		4400	4,291.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>79,644.00</b>	<b>58,500.00</b>	<b>-26.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	900.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,000.00	268,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,392.00	6,692.00	-63.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	928,469.00	1,137,269.00	22.5%
Professional/Consulting Services and Operating Expenditures		5800	734,520.00	28,500.00	-96.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,956,281.00</b>	<b>1,446,461.00</b>	<b>-26.1%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	773,700.00	590,603.00	-23.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>773,700.00</b>	<b>590,603.00</b>	<b>-23.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,145,906.00</b>	<b>14,583,157.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	69,813.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,813.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(69,813.00)	0.00	-100.0%

**FORM 13**  
**CAFETERIA SPECIAL**  
**REVENUE FUND**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,048,331.00	20,125,937.00	-55.3%
3) Other State Revenue		8300-8599	1,701,879.00	1,701,879.00	0.0%
4) Other Local Revenue		8600-8799	1,473,069.00	590,772.00	-59.9%
5) TOTAL, REVENUES			48,223,279.00	22,418,588.00	-53.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,963,911.00	6,344,264.00	6.4%
3) Employee Benefits		3000-3999	3,610,417.00	4,968,779.00	37.6%
4) Books and Supplies		4000-4999	33,930,685.00	9,579,385.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	2,008,550.00	646,826.00	-67.8%
6) Capital Outlay		6000-6999	5,594,885.00	40,000.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,106,172.00	908,976.00	-56.8%
9) TOTAL, EXPENDITURES			53,214,620.00	22,488,230.00	-57.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,991,341.00)	(69,642.00)	-98.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	219,473.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(219,473.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,210,814.00)	(69,642.00)	-98.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,670,891.00	2,460,077.00	-67.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,670,891.00	2,460,077.00	-67.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,670,891.00	2,460,077.00	-67.9%
2) Ending Balance, June 30 (E + F1e)			2,460,077.00	2,390,435.00	-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			2,460,077.00	2,390,435.00	-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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,410,354.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	665.00		
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	40,764.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,451,784.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	251.26		
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			251.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,451,533.06		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	45,048,331.00	20,125,937.00	-55.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>45,048,331.00</b>	<b>20,125,937.00</b>	<b>-55.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,701,879.00	1,701,879.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,701,879.00</b>	<b>1,701,879.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	170,500.00	170,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,000.00	96,000.00	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	1,206,569.00	324,272.00	-73.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,473,069.00</b>	<b>590,772.00</b>	<b>-59.9%</b>
<b>TOTAL, REVENUES</b>			<b>48,223,279.00</b>	<b>22,418,588.00</b>	<b>-53.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,032,914.00	4,682,907.00	16.1%
Classified Supervisors' and Administrators' Salaries		2300	1,589,570.00	1,273,730.00	-19.9%
Clerical, Technical and Office Salaries		2400	341,427.00	387,627.00	13.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,963,911.00</b>	<b>6,344,264.00</b>	<b>6.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	35,756.00	35,922.00	0.5%
PERS		3201-3202	1,093,988.00	1,297,736.00	18.6%
OASDI/Medicare/Alternative		3301-3302	407,516.00	451,422.00	10.8%
Health and Welfare Benefits		3401-3402	1,545,987.00	2,688,681.00	73.9%
Unemployment Insurance		3501-3502	4,818.00	152,177.00	3058.5%
Workers' Compensation		3601-3602	347,278.00	201,747.00	-41.9%
OPEB, Allocated		3701-3702	236.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	174,838.00	141,094.00	-19.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,610,417.00</b>	<b>4,968,779.00</b>	<b>37.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,964,264.00	374,750.00	-98.1%
Noncapitalized Equipment		4400	144,391.00	75,000.00	-48.1%
Food		4700	13,822,030.00	9,129,635.00	-33.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,930,685.00</b>	<b>9,579,385.00</b>	<b>-71.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	2,700.00	2,500.00	-7.4%
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	376,068.00	157,500.00	-58.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,718.00)	(262,915.00)	428.8%
Professional/Consulting Services and Operating Expenditures		5800	1,634,000.00	733,741.00	-55.1%
Communications		5900	30,500.00	1,000.00	-96.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,008,550.00	646,826.00	-67.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,594,885.00	40,000.00	-99.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,594,885.00	40,000.00	-99.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,106,172.00	908,976.00	-56.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,106,172.00	908,976.00	-56.8%
TOTAL, EXPENDITURES			53,214,620.00	22,488,230.00	-57.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	219,473.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			219,473.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(219,473.00)	0.00	-100.0%

**FORM 14  
DEFERRED  
MAINTENANCE FUND**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	51,000.00	50,000.00	-2.0%
5) TOTAL, REVENUES			51,000.00	50,000.00	-2.0%
<b>B. EXPENDITURES</b>					
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	2,650,239.00	4,925,000.00	85.8%
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			2,650,239.00	4,925,000.00	85.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,599,239.00)	(4,875,000.00)	87.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	New
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	5,000,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,599,239.00)	125,000.00	-104.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,597,838.00	1,998,599.00	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,597,838.00	1,998,599.00	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,597,838.00	1,998,599.00	-56.5%
2) Ending Balance, June 30 (E + F1e)			1,998,599.00	2,123,599.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,998,599.00	2,123,599.00	6.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,262,363.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,262,363.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,262,363.24		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Interest		8660	51,000.00	50,000.00	-2.0%
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			51,000.00	50,000.00	-2.0%
TOTAL, REVENUES			51,000.00	50,000.00	-2.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,650,239.00	4,925,000.00	85.8%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,650,239.00	4,925,000.00	85.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,650,239.00	4,925,000.00	85.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	5,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	5,000,000.00	New

**FORM 21**  
**BUILDING FUND**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,000.00	10,000.00	0.0%
4) Other Local Revenue		8600-8799	1,333,332.00	955,000.00	-28.4%
5) TOTAL, REVENUES			1,343,332.00	965,000.00	-28.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,788,243.00	2,955,316.00	6.0%
3) Employee Benefits		3000-3999	1,355,750.00	1,463,019.00	7.9%
4) Books and Supplies		4000-4999	2,197,954.00	500,000.00	-77.3%
5) Services and Other Operating Expenditures		5000-5999	2,276,552.00	4,000,000.00	75.7%
6) Capital Outlay		6000-6999	66,714,317.00	15,800,000.00	-76.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,332,816.00	24,718,335.00	-67.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(73,989,484.00)	(23,753,335.00)	-67.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(73,989,484.00)	(23,753,335.00)	-67.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,217,260.00	50,227,776.00	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,217,260.00	50,227,776.00	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,217,260.00	50,227,776.00	-59.6%
2) Ending Balance, June 30 (E + F1e)			50,227,776.00	26,474,441.00	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			50,187,251.00	26,433,916.00	-47.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	40,525.00	40,525.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	80,265,314.49		
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			80,265,314.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			80,265,314.49		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	10,000.00	10,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,000.00	10,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,292,347.00	955,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,985.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,333,332.00	955,000.00	-28.4%
<b>TOTAL, REVENUES</b>			1,343,332.00	965,000.00	-28.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	16,800.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,474,347.00	2,661,212.00	7.6%
Clerical, Technical and Office Salaries		2400	297,096.00	294,104.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,788,243.00</b>	<b>2,955,316.00</b>	<b>6.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,145.00	27,963.00	3.0%
PERS		3201-3202	572,435.00	621,942.00	8.6%
OASDI/Medicare/Alternative		3301-3302	202,613.00	211,297.00	4.3%
Health and Welfare Benefits		3401-3402	363,605.00	417,989.00	15.0%
Unemployment Insurance		3501-3502	2,494.00	73,524.00	2848.0%
Workers' Compensation		3601-3602	167,308.00	93,979.00	-43.8%
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	20,150.00	16,325.00	-19.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,355,750.00</b>	<b>1,463,019.00</b>	<b>7.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,177,954.00	500,000.00	-77.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,197,954.00</b>	<b>500,000.00</b>	<b>-77.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	700.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	270,175.00	0.00	-100.0%
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	1,978,177.00	4,000,000.00	102.2%
Communications		5900	2,500.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,276,552.00</b>	<b>4,000,000.00</b>	<b>75.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,680,777.00	15,800,000.00	-76.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,540.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>66,714,317.00</b>	<b>15,800,000.00</b>	<b>-76.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,332,816.00</b>	<b>24,718,335.00</b>	<b>-67.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%



**FORM 25**  
**CAPITAL FACILITIES**  
**FUND**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,469,864.00	2,550,000.00	-26.5%
5) TOTAL, REVENUES			3,469,864.00	2,550,000.00	-26.5%
<b>B. EXPENDITURES</b>					
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	1,000,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,867,690.00	2,000,000.00	-48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,867,690.00	3,000,000.00	-22.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(397,826.00)	(450,000.00)	13.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(397,826.00)	(450,000.00)	13.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,464,801.00	5,066,975.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,464,801.00	5,066,975.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,464,801.00	5,066,975.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			5,066,975.00	4,616,975.00	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,056,171.00	4,606,171.00	-8.9%
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	10,804.00	10,804.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,744,833.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,744,833.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,744,833.84		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	77,000.00	50,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,392,864.00	2,500,000.00	-26.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,469,864.00	2,550,000.00	-26.5%
<b>TOTAL, REVENUES</b>			3,469,864.00	2,550,000.00	-26.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,000,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,000,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,867,690.00	2,000,000.00	-48.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			3,867,690.00	2,000,000.00	-48.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,867,690.00	3,000,000.00	-22.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%



**FORM 35**  
**COUNTY SCHOOL**  
**FACILITIES FUND**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,613,000.00	80,000.00	-95.0%
5) TOTAL, REVENUES			1,613,000.00	80,000.00	-95.0%
<b>B. EXPENDITURES</b>					
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	42,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,241,907.00	900,000.00	-59.9%
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			2,283,907.00	900,000.00	-60.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(670,907.00)	(820,000.00)	22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(670,907.00)	(820,000.00)	22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,040,886.00	8,369,979.00	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,040,886.00	8,369,979.00	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,040,886.00	8,369,979.00	-7.4%
2) Ending Balance, June 30 (E + F1e)			8,369,979.00	7,549,979.00	-9.8%
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			8,367,479.00	7,547,479.00	-9.8%
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	2,500.00	2,500.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,463,113.67		
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			10,463,113.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,463,113.67		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113,000.00	80,000.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,613,000.00	80,000.00	-95.0%
<b>TOTAL, REVENUES</b>			1,613,000.00	80,000.00	-95.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	42,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			42,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,241,907.00	900,000.00	-59.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,241,907.00	900,000.00	-59.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,283,907.00	900,000.00	-60.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**FORM 40**  
**SPECIAL RESERVE**  
**FUND OR CAPITAL**  
**OUTLAY PROJECTS**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,665.00	13,170.00	-3.6%
5) TOTAL, REVENUES			13,665.00	13,170.00	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,067.00	0.00	-100.0%
3) Employee Benefits		3000-3999	11,407.00	0.00	-100.0%
4) Books and Supplies		4000-4999	10,164.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	519,733.00	40,000.00	-92.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			675,871.00	40,000.00	-94.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(662,206.00)	(26,830.00)	-95.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(662,206.00)	(26,830.00)	-95.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,212,954.00	550,748.00	-54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,212,954.00	550,748.00	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,212,954.00	550,748.00	-54.6%
2) Ending Balance, June 30 (E + F1e)			550,748.00	523,918.00	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			411,361.00	391,361.00	-4.9%
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	139,387.00	132,557.00	-4.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	797,444.87		
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			797,444.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			797,444.87		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	11,000.00	13,170.00	19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,665.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,665.00	13,170.00	-3.6%
<b>TOTAL, REVENUES</b>			13,665.00	13,170.00	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	35,567.00	0.00	-100.0%
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	12,500.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,067.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,070.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,306.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,029.00	0.00	-100.0%
Unemployment Insurance		3501-3502	49.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,906.00	0.00	-100.0%
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	47.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,407.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	10,164.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,164.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	0.00	-100.0%
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	64,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>86,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	519,733.00	40,000.00	-92.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>519,733.00</b>	<b>40,000.00</b>	<b>-92.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>675,871.00</b>	<b>40,000.00</b>	<b>-94.1%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

**FORM 51**  
**BOND INTEREST AND**  
**REDEMPTION FUND**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,104,133.00	1,162,060.00	5.2%
3) Other State Revenue		8300-8599	447,000.00	447,000.00	0.0%
4) Other Local Revenue		8600-8799	87,728,033.00	96,217,690.00	9.7%
5) TOTAL, REVENUES			89,279,166.00	97,826,750.00	9.6%
<b>B. EXPENDITURES</b>					
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	91,578,439.00	94,293,235.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,578,439.00	94,293,235.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,299,273.00)	3,533,515.00	-253.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,299,273.00)	3,533,515.00	-253.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,135,964.00	108,836,691.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,135,964.00	108,836,691.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,135,964.00	108,836,691.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			108,836,691.00	112,370,206.00	3.2%
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			108,836,691.00	112,370,206.00	3.2%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	116,806,496.79		
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			116,806,496.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			116,806,496.79		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	1,104,133.00	1,162,060.00	5.2%
<b>TOTAL, FEDERAL REVENUE</b>			1,104,133.00	1,162,060.00	5.2%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	447,000.00	447,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			447,000.00	447,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	76,035,795.00	84,525,452.00	11.2%
Unsecured Roll		8612	3,400,000.00	3,400,000.00	0.0%
Prior Years' Taxes		8613	723,473.00	723,473.00	0.0%
Supplemental Taxes		8614	3,200,000.00	3,200,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,324,550.00	1,324,550.00	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	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			87,728,033.00	96,217,690.00	9.7%
<b>TOTAL, REVENUES</b>			89,279,166.00	97,826,750.00	9.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	45,169,215.00	49,924,215.00	10.5%
Bond Interest and Other Service Charges		7434	46,409,224.00	44,369,020.00	-4.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>91,578,439.00</b>	<b>94,293,235.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>91,578,439.00</b>	<b>94,293,235.00</b>	<b>3.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

**FORM 67**  
**SELF-INSURANCE**  
**FUND**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	24,881,396.00	18,980,798.00	-23.7%
5) TOTAL, REVENUES			24,881,396.00	18,980,798.00	-23.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,300,974.00	1,203,266.00	-7.5%
3) Employee Benefits		3000-3999	553,900.00	571,887.00	3.2%
4) Books and Supplies		4000-4999	110,898.00	108,000.00	-2.6%
5) Services and Other Operating Expenses		5000-5999	18,651,819.00	23,221,553.00	24.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,617,591.00	25,104,706.00	21.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,263,805.00	(6,123,908.00)	-243.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,263,805.00	(6,123,908.00)	-243.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,036,716.00	21,300,521.00	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,036,716.00	21,300,521.00	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,036,716.00	21,300,521.00	25.0%
2) Ending Net Position, June 30 (E + F1e)			21,300,521.00	15,176,613.00	-28.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	21,300,521.00	15,176,613.00	-28.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,288,029.07		
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	(65,880.88)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,222,148.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			23,222,148.19		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	162,500.00	150,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,718,896.00	18,830,798.00	-23.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			24,881,396.00	18,980,798.00	-23.7%
<b>TOTAL, REVENUES</b>			24,881,396.00	18,980,798.00	-23.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	89,589.00	74,090.00	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	1,141,780.00	1,061,329.00	-7.0%
Clerical, Technical and Office Salaries		2400	69,605.00	67,847.00	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,300,974.00	1,203,266.00	-7.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,518.00	268,225.00	13.4%
OASDI/Medicare/Alternative		3301-3302	94,779.00	81,791.00	-13.7%
Health and Welfare Benefits		3401-3402	139,241.00	147,300.00	5.8%
Unemployment Insurance		3501-3502	1,325.00	31,558.00	2281.7%
Workers' Compensation		3601-3602	77,927.00	38,264.00	-50.9%
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	4,110.00	4,749.00	15.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			553,900.00	571,887.00	3.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,643.00	68,000.00	-11.3%
Noncapitalized Equipment		4400	34,255.00	40,000.00	16.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			110,898.00	108,000.00	-2.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	685.00	2,750.00	301.5%
Dues and Memberships		5300	25,530.00	2,000.00	-92.2%
Insurance		5400-5450	3,259,313.00	3,350,000.00	2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229.00	500.00	118.3%
Transfers of Direct Costs - Interfund		5750	(605,752.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,971,814.00	19,866,303.00	24.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,651,819.00</b>	<b>23,221,553.00</b>	<b>24.5%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>20,617,591.00</b>	<b>25,104,706.00</b>	<b>21.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**PROPOSED  
ADOPTED BUDGET  
2021-2022  
FISCAL YEAR**

**POWERPOINT  
PRESENTATION**



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools, Thriving Students*

# Oakland Unified School District

## 2021-22 **DRAFT** Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer  
Omaira Reyna, Director Budget & Finance

June 16, 2021

2021-22 Proposed Budget Public Hearing

[www.ousd.org](http://www.ousd.org)



@OUSDnews

# Current State

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- Completing the Budget Development and reconciliation process for all Funds with additional revisions, input, resolutions, and plans covering:
  - Base Budgets
  - Special Programs
  - Local Control Accountability Plan
  - Extended Learning Opportunities Grant
  - One Time Pandemic Response Resources
  - Other funding requirements and awards
- The Draft Budget and LCAP are presented as a moment in time in our journey to a June 30<sup>th</sup> Adoption

# Summary Budget Assumptions

## OUSD Draft 2021-22 Budget Assumptions

Year	2020-21	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	0.00%	5.07%	2.48%	3.11%
Statutory COLA		1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges Only)		4.05%		
Enrollment	35,441	35,034	34,734	34,484
Attendance (ADA)	33,911	33,911	32,838	32,541
Enrollment to ADA % *	96%	97%	95%	94%
Unduplicated Pupil Count	75.81	75.54	75.61	76.02
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.10%	24.25%	
Mandatories & Benefits - Classified	34.86%	35.29%	37.45%	

\* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

# LCAP & Budget Timelines

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- Local Control Accountability Plan
  - Draft I - 5/19/21
    - Presented to PSAC 5/19/21 & 6/1/21
    - Presented to Budget & Finance Committee 6/10/21
  - Draft II - 6/2/21
  - Draft II - 6/11/21 for the Public Hearing and Adoption
  - Public Hearing 6/16/21
    - Revised draft if there are corrections/changes
  - Adoption 6/30/21
    - Will include 2019 Annual update & 2020-21 LCP Update

# LCAP & Budget Timelines

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- 2021-22 Budget
  - Draft I – 6/3/21
    - Presented to Budget & Finance Committee 6/10/21
  - Draft II – 6/11/21 for the Public Hearing and Adoption
  - Public Hearing 6/16/21
    - Revised draft if there are corrections/changes
  - Adoption 6/30/21
    - All Funds and Supplemental Reports Included



# Frequently Asked Questions

- Where is the one time money?
  - Currently most of the new one time money is in one line budget items as all plans have not been fully developed and/or adopted prior to budget adoption.

*\* Resources in Red are included in the 2021-22 Budget*

Resource	Spending Deadline	Funding Availability Timeline				Total
		2020-21*	2021-22	2022-23	2023-24	
SB117 - Res 7388	None	\$0.4				\$0.4
State - Res 7420	6/2021	\$3.3				\$3.3
CR - Res 3220	12/2020	\$33.2				\$33.2
GEER - Res 3215	9/2022	\$0.6	\$2.0			\$2.6
ESSER I - Res 3210	9/2022	\$8.5	\$6.0			\$14.5
In-Person Instruction - Res 7422*	8/2022	\$11.6	\$0.0			\$11.6
Expanded Learning - Res 7425	8/2022		\$24.3			\$24.3
Expanded Learning (paras) - Res 7426	8/2022		\$2.7			\$2.7
ESSER II - Res 3212	9/2023	\$3.0		\$54.9		\$57.9
ESSER III - Res 3213,3214	9/2024				\$127.0	\$127.0
<b>Totals</b>		<b>\$60.6</b>	<b>\$35.0</b>	<b>\$54.9</b>	<b>\$127.0</b>	<b>\$277.5</b>
<b>Remaining Available for Investment</b>			<b>\$216.9</b>			

# Frequently Asked Questions

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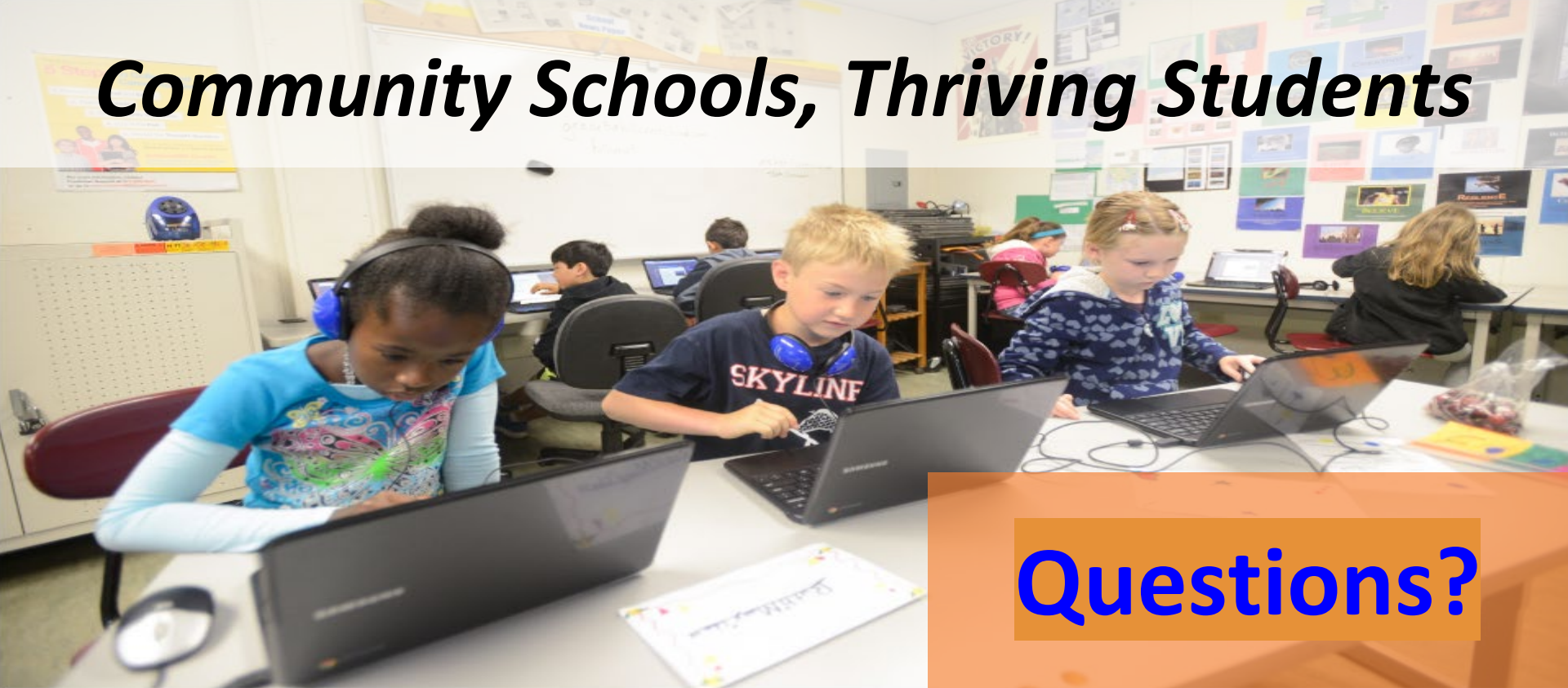
- Can we see the detail budgets and staffing for each department?
  - After we adopt the budget, we will provide this information prior to First Interim. We will have a significant wave of budget development with the details for one time money that will continue in June through August.
- Can we track more details for the budget for Special Education and other programs with a level of detail and specificity as we do with Title and other programs?
  - We will provide a supplemental document to provide details on all of the positions in Special Education, but it will not live in the LCAP as standard.

# Next Steps

- Complete LCAP and Budget Development and reconciliation for June 16, 2021 Public Hearing and June 30, 2021 Budget Adoption
- June 10, 2021 – Budget & Finance Meeting
- June 16, 2021 – LCAP & Budget Public Hearing
- June 30, 2021 – LCAP & Budget Adoption



# Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

[www.ousd.org](http://www.ousd.org)



@OUSDnews

Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: [info@ousd.org](mailto:info@ousd.org)

**21-0949**

**District's Revised  
2021-2022 Budget  
Reduction Options  
and Bridge Plan  
for Fiscal Year  
2021-2022 Budget**



<b>Board Office Use: Legislative File Info.</b>	
File ID Number	21-0254
Introduction Date	4/28/2021
Enactment Number	21-0626
Enactment Date	4/28/2021 os

## Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Officer

**Meeting Date** April 28, 2021

**Subject** Resolution No 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

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**Ask of the Board** Adoption by the Board of Education of Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

**Background** Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan ("Plan").

During the analysis and discussions regarding the District's priorities, organizational status, and finances, it was challenging to timely identify specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.

District staff have since presented and the Board has approved the Fiscal Sustainability Plan (February 24, 2021) as well as hosted special meetings regarding the one-time resources (March 16, 2021) and the March 1, 2021 letter from FCMAT (March 31, 2021).

## Discussion

District staff is now proposing to amend and then adopt the Revised 2021-22 Budget Reduction Options and Bridge Plan (“Revised Plan”) as follows (compared with what was presented on February 24, 2021):

The 2021-22 Budget Reductions and One-Time Bridge Plan of ~~\$20,765,000~~ \$19,400,000 are listed in the attachment and summarized as follows below:

- Budget Reductions - ~~\$4,765,000~~ \$3,400,000
  - ~~Reductions in Staff from 2020-21 Budget Resolution – \$1,365,000~~
  - Eliminate Contribution to Student Nutrition - \$1,600,000
  - Central Office Reductions from Reorganization of Police Services **with** Full Deployment of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan - \$16,000,000
  - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
  - Assembly Bill (AB) 1840 - \$5,000,000

With respect to the elimination of “Reductions in Staff from 2020-21 Budget Resolution - \$1,365,000,” the Board has indicated its desire to use one-time funds to restore, on a one-time basis, reductions in staff stemming from enrollment declines. This list included the positions that were reduced (ongoing) but which the Board subsequently retained for one year (2020-21) by Board Resolution No. 1920-0214.

The Board needs to be aware that the elimination of this budget reduction is at a cost of \$1,365,000 per year. These ongoing reductions will be implemented for 2022-23 unless the Board directs otherwise.

In its April 16, 2021 response to the District’s 2020-21 Second Interim Budget Report, the Alameda County Office of Education (“ACOE”) wrote that it “has not received OUSD’s board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD’s short-term stabilization ‘Bridge Plan’. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE.”

The County Trustee also recently wrote to the District to request, “per ACOE’s directive on their 1st Interim letter [,] that ‘Board-approved and identified budget-balancing solutions’ be included” in the multi-year projects at Third Interim and at 2021-22 budget adoption. “Specifically, I am requesting that the MYP for the combined \$58,583,000 for the 2022-23

fiscal year have explicit wording as to how the District plans to address the deficit defined as other adjustments in the 2nd interim report.”

This means that the District cannot simply lean on the Revised Plan, but must be specific regarding its plan of action to address reductions for 2022-23 by Third Interim, which is scheduled to be presented to the Board on May 26, 2021. Without such specificity, the District faces a serious risk of having ACOE reject its 2021-22 budget, despite the one-time resources.

**Fiscal Impact**

\$3.4 million in savings from ongoing reductions and the use of \$11 million from Elementary and Secondary Emergency Relief (ESSER) II and \$5 million from the District’s 2021 allocation under Assembly Bill No. 1840 to cover the remaining \$16 million deficit for 2021-22.

**Attachment(s)**

- Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget
- Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2
- April 16, 2021 Letter from Alameda County Office of Education Re: 2020-21 Second Interim Budget Report
- April 21, 2021 Letter from Trustee Learned Re: Budget Development Multi-Year-Projects



**RESOLUTION OF THE  
BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT**

**Resolution No. 2021-0254**

**Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the  
Fiscal Year 2021-2022 Budget**

**WHEREAS**, the Board of Education (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the Oakland Unified School District (“District” or “OUSD”) and close equity gaps for the District’s historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come;

**WHEREAS**, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students;

**WHEREAS**, the District’s Second Interim Financial Report for the Quarter ending January 31, 2021 showed that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in order to remain solvent in Fiscal Year 2022-2023 and subsequent years;

**WHEREAS**, Alameda County Office of Education’s response to the District First Interim budget requested that the District provide “a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021”;

**WHEREAS**, District staff presented the 2021-22 Budget Reduction Options and Bridge Plan to the Board on February 24, 2021;

**WHEREAS**, during the March 16, 2021 Special Meeting, Board member requested that there be no reductions in (i) positions at any school site due to enrollment decline, (ii) positions at Blueprint/Cohort 1 and 2 schools, or (iii) Assistant Principals and other positions that were slated to be reduced pursuant to Resolution No. 1920-0214;

**WHEREAS**, the Board recognizes that the use of one-time money must be for one-time purposes and the Board commits to reduce every position funded by one-time funds in 2021-22 in 2022-23 for the 2023-24 fiscal years;

**WHEREAS**, ACOE and the County Trustee have requested that the District explicitly state how it plans to make \$58,583,000 in reductions for the 2022-23 by Third Interim, which is scheduled to be presented May 26, 2021.

**NOW, THEREFORE, BE IT RESOLVED**, the Board the Board agrees to adopt the Revised Budget Options and Bridge Plan ("Revised Plan") as follows:

- Ongoing Budget Reductions - \$3,400,000
  - Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000
  - Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan – Proposed for up to \$16,000,000
  - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
  - Assembly Bill (AB) 1840 - \$5,000,000; and

**BE IT FURTHER RESOLVED**, the Board recognizes that the Revised Plan primarily includes one-off solutions to the District's 2021-22 deficit and that such solutions do not address and could delay the long-term fiscal sustainability of the District and the Board is committed to finding and approving additional budget solutions for the subsequent two fiscal years (2022-23 and 2023-24) to ensure the long-term fiscal solvency of the District by adopting budget-balancing solutions in the multi-year projections at Third Interim and at 2021-22 budget adoption.

**PASSED AND ADOPTED** by the Board of Education of the Oakland Unified School District this \_\_\_\_ day of \_\_\_\_\_, 2021, by the following vote:

PREFERENTIAL AYE: Student Director Jessica Ramos

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None  
Gary Yee, Mike Hutchinson, Aimee Eng, VanCedric Williams, Clifford Thompson,

AYES: Vice President Benjamin "Sam" Davis, President Shanthi Gonzales

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Student Director Samantha Pal

**CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on \_\_\_\_\_  
\_\_\_\_\_ April 28, 2021.

Legislative File	
File ID Number:	21-0254
Introduction Date:	4/28/2021
Enactment Number:	21-0626
Enactment Date:	4/28/2021
By:	os

**OAKLAND UNIFIED SCHOOL DISTRICT**



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Shanthi Gonzales  
President, Board of Education



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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

**Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2**

<b>Target Amount</b>	\$	<b>16,000,000</b>
<b>Total Actual Proposed Reductions - Revised</b>	\$	<b>(3,400,000)</b>
<b>Total Proposed Bridge Option from ESSER II &amp; AB 1840</b>	\$	<b>(16,000,000)</b>
<b>Remaining Reductions to Achieve/(Excess Available over Target)</b>	\$	<b>(3,400,000)</b>

Number	Date of Final Decision/Analysis Completion in Preparation for Recommendation	Option Type	FTE	Projected Reductions	Strategy/Description
1	4/28/2021	Reduction in Staff from 2020-21	8.00	\$ 1,365,000	Resolution 1920-0214 called for a reduction of Assistant Principals & Classified Staff in 2020-21 which was later extended for one year with payments from the Fund Balance
2	4/28/2021	Eliminate Contribution		\$ 1,600,000	\$1.6MM was recently awarded in 2020-21; however, the Historical Contribution that needs to be eliminated and the Fund is forced to live within its own means as the General Fund has made reductions annually AND provided a contribution to the Nutrition Budget.
3	4/28/2021	Central Office Reductions from Re-organization of Police Services		\$ 1,800,000	The police department budget is being transitioned to the new home departments and all funding for sworn police officers will move to Community Schools along with the associated positions and other funding aligned to the scope of the George Floyd Resolution. It has also been recommended that all/a portion of any remaining unspent 2020-21 balance be provided as carryover to support the transition of this initiative for no more than two years.
4	4/28/2021	Use <b>One-Time</b> - Elementary and Secondary Emergency Relief II (ESSER II - \$57M ) Funding to Bridge Necessary Reductions and allow time for planning and strategizing for 2022-23 recommendation and implementation.		\$ 11,000,000	ESSER II provides the following allowances: Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.
5	4/28/2021	Use <b>One-Time</b> AB1840 (\$16M) Resources to bridge necessary reductions and allow time for planning and strategizing for 2022-23 recommendations and implementation.		\$ 5,000,000	The District will receive \$16 M from its Assembly Bill (AB) 1840 Allocation as adopted in the Governor's 2020-21 Budget. This amount will be recognized as of the 2021-22 Second Interim as our District Audit and an outstanding analysis of department allocations will be complete/in progress; thus, completing our obligations to recognize these resources.
6	Dec-21	Realignment of General Fund Base, Supplemental, and Other Grant Funded/Restricted Positions and Expenditures		\$ -	It is recommended that the District continue to work through the financial and operational modeling for this area to recommend and implement an option for implementation in the 2022-23 Fiscal Year. This activity will align Base, Supplemental, and Concentration allocations, to include revising the methodology for supplemental and concentration dollars. It is recommended that we use the 2021-22 year to develop the pathway to align salaries with affordability and determine what areas of adjustment we need to recommend for reduction for the 2022-23 year. This is critical in how the can continue to afford small community schools, class sizes, and support at the levels it seeks and secure the desired outcomes academically and financially in the goal to return to a Positive Financial Status.
7	Dec-21	Initiate a District Administrative/Central Re-Organization Analysis and Recommend a Plan to align support services needed and clarify departmental priorities, roles, and goals.		\$ -	In an effort to reduce reductions to school sites, the District has made reductions to "Central" Services and the impact year over year has caused operational gaps and areas of focus that need definition and assurance that services can be met and sustained compliantly. The areas of deficiencies identified in various audit and programmatic review findings stem from the lack of alignment in services and clarification of roles and responsibilities due to the evolutions of change that have been deployed, but not managed.
8	Dec-21	Early Retirement Incentive		\$ -	This would be a strategy to research, analyze, and if viable deploy in 2022-23 as it takes several months to develop these long term annuity plans.
<b>Total</b>			-	\$ <b>19,400,000</b>	



# Alameda County Office of Education

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L. K. Monroe Superintendent of Schools

April 16, 2021

Shanthi Gonzales, President  
Board of Education  
Oakland Unified School District  
1000 Broadway, Suite 680  
Oakland, CA 94607

RE: 2020-21 Second Interim Budget Report

Dear President Gonzales,

The Oakland Unified School District (OUSD) filed a QUALIFIED certification of the District's 2020-21 Second Interim Budget Report with the Alameda County Office of Education (ACOE). In accordance with Education Code (EC) Section 42131, ACOE reviewed the Second Interim Budget Report, based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to EC Section 33127.

Based on ACOE's review and analysis, the Second Interim Budget Report approved by OUSD's Governing Board (Board) on March 10, 2021, accurately reflects the financial status of the district. ACOE, therefore, concurs with the District's QUALIFIED certification with our comments outlined below.

### **LCFF Revenue Projections & Average Daily Attendance (ADA)**

In consultation with the CDE, ACOE has confirmed OUSD will be funded in 2020-21 based on its corrected 2019-20 P-2 ADA report, plus additional Charter ADA for those charters that ceased operation during or after the 2019-20 school year. OUSD was not required to apply for this funding with the Growth Funding application and has received a total of 212.21 P-2 ADA from closed Charters both within and outside Alameda County. ACOE has shared this information with the District's fiscal staff and is pleased that ACOE's former LCFF ADA concerns have been resolved.

As expressed in ACOE's First Interim correspondence, OUSD projects continued declining enrollment throughout its Multiyear Budget Projection (MYP). While current "hold-harmless" legislation mitigates these declines through 2021-22, this legislation is set to expire in 2022-23. The COVID-19 pandemic has created even more uncertainty around enrollment; therefore, we believe that a conservative approach is important for LEAs. ACOE advises the District to create plans for additional budget-balancing solutions in case enrollment projections fail to materialize.

### **Multivear Budget Projection (MYP) – District’s Required Cuts**

OUSD’s 2020-21 Second Interim Multiyear Budget Projection (MYP) includes unidentified ongoing expenditure reductions that have increased since its First Interim Budget Report, showing limited progress to identify or incorporate budget-balancing solutions into the budget. For example, the District’s First Interim Budget Report included \$52 million in combined unidentified reductions from 2021-22 through 2022-23. These unidentified reductions have increased to \$61.8 million within the District’s Second Interim MYP. The District’s Second Interim MYP includes \$5.7 million in combined salary reductions to 2021-22, as well as \$3.2 million in unidentified reductions, “Other Adjustments”. Further, the District includes \$58.6 million in unidentified combined reductions to 2022-23. While the District’s submitted MYP demonstrates the ability to meet its minimum Reserve for Economic Uncertainties for the current and subsequent fiscal years, once the unidentified reductions are removed, the District has a **negative 1.56%** Reserve for Economic Uncertainty (REU) in 2022-23.

As expressed during the public disclosure communication, in the Second Interim packet and Public Disclosure documents, ongoing expenditures are balanced on one-time revenue but are carried forward throughout OUSD’s Multiyear Budget Projections. For example:

- Salaries and Benefits, in total at Adopted Budget, were projected at \$464 million; as of the Second Interim, before accounting for the effects of this most recent Tentative Agreement, Salaries and Benefits in total are budgeted at \$509 million and increase annually within the MYP.
- The District’s financial analysis projects the District is required to implement **\$3.2 million** in budget-balancing solutions in 2021-22 and **\$58.6 million in 2022-23**.
- ACOE is still awaiting a detailed plan for how OUSD will address these ongoing budgetary shortfalls.

ACOE has not received OUSD’s board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD’s short-term stabilization “Bridge Plan”. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE. ACOE’s First Interim letter clearly expressed ACOE’s expectation to receive with OUSD’s Second Interim Report a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021. ACOE received OUSD’s resolution to approve its Second Interim Budget Report, which includes an executive summary of short-term solutions and the use of one-time funds as a “Bridge Plan” to aid the District with its budget prioritization. Most notable is the District plans to use \$5 million of its tentative 2021-22 AB 1840 grant funds as a one-time solution to defer implementing budgetary solutions. As a reminder, AB1840 funds are contingent on OUSD right-sizing its budget, addressing its structural deficit, while creating stability for the students most at risk. ACOE understands the “Bridget Plan” resolution (File ID: 21-0497) was read to the Board in February, but will be formally presented to the Board at the end of April 2021 for action. While we recognize the District’s efforts to meet ACOE’s request amid many dueling priorities, it is important to note that the district's process has yet to meet the

true intention for the District to be clear to its stakeholders regarding the structural deficit and needed budget-balancing solutions.

### **Health Benefits and Governing Board (HBGB)**

As mentioned at Second Interim and within ACOE's Corrective Action Audit review process, ACOE understands there is an unrecognized HBGB liability for the District, and it is recommended the District work toward designating a portion of its fund balance to address this potential obligation. While the District works to confirm the amount with its stakeholders, the next reporting period (Third Interim) must include a tentative designation in the District's fund balance and throughout its MYP to address this obligation.

### **Blueprint for Quality Schools Progress**

As mentioned at First Interim, ACOE recognizes moving forward with OUSD's Blueprint for Quality Schools taskforce is a necessary process as the district continues to decline in enrollment. It is imperative that OUSD continue facility discussions and implement action plans that support fiscal sustainability and improved school quality in the 2020-21 fiscal year and beyond.

### **Debt Issuance**

We would like to remind the District of the statutory requirements for debt issuance for school districts with qualified or negative interim report certifications in the current or prior year. According to EC Section 42133(a), *"a school district that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments that do not require the approval of the voters of the district ...unless the county superintendent of schools determines...that the district's repayment of that indebtedness is probable."*

Please ensure that any debt instruments that do not require the approval of the voters of the District are submitted to our office at least 30 days prior to the District's Board action in accordance with Education Code Section 17150.1 and Assembly Bill 2197.

### **Collective Bargaining**

We would like to remind the District of the requirements of Government Code (GC) Section 3547.5 and Assembly Bill (AB) 1200 (Statutes of 1991, Chapter 1213) on the public disclosure of collective bargaining agreements. As a qualified District, OUSD is required to provide ACOE with an analysis of the cost of any settlement and its impact on the operating budget at least 10 working days prior to the date the District Governing Board will take action on the proposed agreement.

### **Cash Flow Concerns**

Due to the State's reliance on apportionment deferrals, we encourage all LEAs to closely monitor their cash flow throughout the course of operation. For LEAs throughout the state, the need to retain reserves above the minimum is a necessity. As of April 2021, OUSD utilized a temporary \$7 million loan to the General Fund. OUSD is also expected to participate in a Tax Revenue Anticipation Note (TRAN) of \$30 million to mitigate the impact of the deferrals. This is expected to be repaid in full by December 2021 from OUSD's State Apportionments. As a reminder, the effects of these deferrals, coupled with the removal of hold-harmless ADA provisions in 2022-23, will pose cash concerns for LEAs in the foreseeable future. We encourage governing boards to thoughtfully identify and implement budget adjustments throughout the course of operation, as well as vigorously monitor the LEA's cash position.

### **Conclusion**

While the one-time revenues from state and federal resources have helped navigate the COVID-19 pandemic, when they expire in 2022-23, many LEAs will be faced with the same financial pressures that lead to structural deficits prior to the pandemic. As a result, ACOE cautions the District to remain vigilant about its budget and fiscal practices.

The District is required to continue to update ACOE bi-weekly on its progress in identifying the \$61.8 million in reductions and/or revenue enhancements. It is important to note that during this time, OUSD must remain resolute in its commitment to the District's fiscal solvency.

We want to acknowledge and express our appreciation to the District staff, the Board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,



L.K. Monroe  
Alameda County Superintendent of Schools

cc: Board of Education, Oakland USD  
Dr. Kyla Johnson-Trammell, Superintendent, Oakland USD  
Lisa Grant-Dawson, Chief Business Official, Oakland USD  
Tony Thurmond, State Superintendent of Public Instruction, CDE  
Chris Learned, Fiscal Oversight Trustee  
Dr. Candi Clark, Associate Superintendent of Business Services, ACOE  
Shirene Moreira, Interim Chief of District Business & Advisory Services, ACOE



# Memo

**To:** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Official

**From:** Chris Learned, Fiscal Oversight Trustee

**cc:** L.K. Monroe  
Dr. Candi Clark  
Shirene Moreira  
Luz CõZares

**Date:** April 21, 2021

**Re:** Budget Development Multi-Year-Projects

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As a follow-up to our check-in calls last week, I submit this memo as a reminder that School Services of California and FCMAT recommend relative to the Multi-Year Projections for the out years of the 2021-22 budget. Yesterday I asked Mike Fine for some clarity on the recommendation, to which he responded with the following:

“You have asked for some thoughts and best practices when considering analysis and presentation of multi-year financial data given the significant amount of one-time resources LEAs are receiving in pandemic relief. Let me address this by starting with some basic budgeting principles.

1. The process of resource allocation starts with a plan – LCAP, in-person transition, ELO – that is focused on student achievement and social-emotional growth.
2. LEAs should look at all funds and sources in developing a financial plan that supports the LCAP, in-person, ELO, plan. All the different puzzle pieces that represent all the funding resources come together to form the picture of the District.
3. LEAs should always use the most restricted resources first. Keep in mind that restrictions come in a variety of flavors – eligible uses, deadlines to spend, etc. Look at opportunities to mix and match different resources so that you can extend the resources over multiple years and for multiple purposes. (Also keep in mind that at the current time, the traditional most restricted Title 1 funding has statewide waivers in place for a period of time regarding timing of expenditures, making it less restrictive than normal based on expenditure timelines.)
4. One time funds should be used on one time needs. Negotiating recurring, basic salary increases with ESSER or in-person grants or expanded learning grants is foolish and will create an

unmanageable cliff in a couple of years. However, increasing summer school hourly pay for the short term using the same funds may make perfect sense to ensure sufficient teachers are available or learning loss mitigation. Treat this as a one-time summer school hourly pay adjustment. The same principle applies with any use of one time funding for recurring needs.

Our students have huge needs regarding learning loss and social-emotional stability and growth as a result of the pandemic. Use the relief funds to support those needs. That may involve using existing people differently and charging them to the ESSER or other grants. That may also result in unrestricted general fund savings. Think about expenditures that make a long-term Investment that saves the GF. HVAC replacement improves ventilation, reduces utility costs and saves on maintenance. So a percentage of the one-time funds ends up saving for years to come.

The significant amount of one-time relief funds will mask the true fiscal status and continuing challenges that LEAs are facing. This is especially true for 2022-23, when ADA hold harmless and temporary pension relief catch up to LEA finances. This is also an issue in 2021-22 with the recently announced increases in unemployment insurance and CalSTRS employer contribution rates. In order to keep the LEA's "eye on the ball" regarding out year projections, we believe the best practice is for an LEA to prepare two multi-year financial projections (MYPs) for the current and subsequent years. The first would include all one-time resources. The second version would exclude all one-time pandemic relief funds so that only the District's recurring, structural operations are shown."

I agree with Mike's recommendation for the two MYPs, as the OUSD Governing Board does not see a structural deficit in the Multi-Year Projections for the 2021-22 and 2022-23 fiscal years. Based on Mike's guidance, I am requesting that the OUSD provide two MYPs. The first including one-time resources, and the 2<sup>nd</sup> excluding one-time pandemic funds. Further, the MYPs must be specific about how the District will implement budget reductions/revenue enhancement for the 2022-23 and 2023-24 fiscal years.