

LOS ANGELES UNIFIED SCHOOL DISTRICT

Budget Services & Financial Planning Division



FINAL BUDGET

2021-22

LOS ANGELES UNIFIED SCHOOL DISTRICT

FINAL 2021-22 BUDGET

BOARD OF EDUCATION

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June 2021

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Section I

Board Report



Board of Education Report

File #: Rep-384-20/21, **Version:** 1

Adoption of the Proposed 2021-22 Budget

June 15, 2021 (Public Hearing)

June 22, 2021 (Adoption)

Office of the Chief Financial Officer

Action Proposed:

Staff seeks authorization for the following actions:

- (1) Adoption of the Proposed 2021-22 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2021 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account (“EPA”) for Fiscal Year 2021-22 in accordance with the provision of Proposition 30. (Attachment C)
- (4) Delegation of authority to the Chief Financial Officer, the Controller, or their designee to make interfund transfers or temporary borrowings among LA Unified’s various funds in accordance with the 2021-22 adopted and revised District budgets and Education Code section 42603. See Attachment D for a history of interfund borrowing.

Background:

Annually, the Board of Education must hold a public hearing and adopt a budget consistent with the provisions of section 42127 of the Education Code. Upon adoption, the budget is to be submitted to the Los Angeles County Office of Education (LACOE) on or before July 1.

With the passage of Proposition 30, LA Unified will receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board of Education must at an open meeting make spending determinations regarding EPA funds.

Proposition 30 revenues are allocated to school districts through the EPA. These are not additional funds outside of Local Control Funding Formula, but rather another source of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. LA Unified is also required to annually publish on its web site an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code now require two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Budget, one for the public hearing of the LCAP

and Budget and a subsequent meeting for the adoption. The LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858/751, Attachment E sets forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where LA Unified advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

Expected Outcomes:

The outcome of this Board action is an adopted budget for fiscal year 2021-22 that will enable LA Unified to comply with Education Code Section 42127.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2021-22.

Approval of interfund transfers and temporary borrowings authorization will ensure that interfund transfers or temporary borrowings are authorized beginning in July 2021. LA Unified staff will be able to make required and timely interfund transfers or temporary borrowings in the 2021-22 fiscal year.

Board Options and Consequences:

Should the Board vote to approve, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, LA Unified will not meet the requirements of Education Code Section 42127.

Non-approval of EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers or temporary borrowings in the 2021-22 fiscal year.

Policy Implications:

Adoption of the Proposed 2021-22 Budget, approval of the Resolution Regarding Expenditures from the EPA, and delegation of authority to make interfund transfers or temporary borrowings will comply with the Education Code requirements.

Budget Impact:

Adoption of the Proposed 2021-22 Budget

Student Impact:

Compliance with Education Code mandate ensures that LA Unified will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

Attachment C - Education Protection Act Resolution

Attachment D - Interfund Transfer and Temporary Borrowing Schedules

Attachment E - Ending Balance Disclosure

Informatives:

None

Submitted:

06/04/21

RESPECTFULLY SUBMITTED,



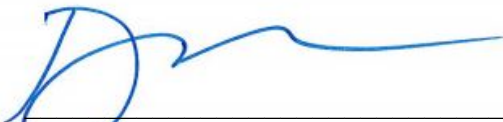
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DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

ADOPTION OF THE PROPOSED 2021-22 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2021-22 Budget on June 15, 2021 and consider its final adoption on June 22, 2021.

The Local Control and Accountability Plan (LCAP) follows the same hearing and adoption period. The Budget and LCAP represent the culmination of public discussions on the LA Unified's instructional priorities and investments.

Highlights

Below are the major highlights from the Proposed 2021-22 Budget:

- LA Unified's proposed budget reflects the Governor's May Revision which provides a mega cost-of-living adjustment (COLA) of 5.07% for the Local Control Funding Formula (LCFF). The mega COLA includes both the compounded COLA of 4.07%, representing the 2020-21 COLA of 2.31% and 2021-22 COLA of 1.70%, and the additional 1% to help schools with the ongoing fiscal pressures.
- Revenues include Federal funds from the Coronavirus Response and Relief Supplemental Appropriations Act of \$1.15 billion, of which \$1.03 billion is recognized in 2021-22, and the American Rescue Plan Act of \$2.6 billion to address impact of the coronavirus pandemic.
- As authorized by Assembly Bill 86 COVID-19 relief package, LA Unified is estimated to receive a total funding of \$155.3 million from the In-Person Instruction Grant, of which \$100.4 million is recognized in 2021-22, and a total funding of \$400.8 million from the Expanded Learning Opportunities Grant, of which \$200.4 million is recognized in 2021-22.
- The Proposed 2021-22 Budget incorporates the 2020-21 projected unassigned ending balance of \$1,361.8 million. Furthermore, reflecting increased COLA revenue from the May Revision results in projected positive unassigned ending balances in fiscal years 2021-22 through 2023-24.
- LA Unified has had and continues to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. Though the budget is balanced, a significant amount of fund balance is being drawn upon over the multi-year projection.
- The May Revision triggered a 10% reserve cap beginning in 2022-23. LA Unified shall request an exemption from the reserve cap. In the event the exemption is not approved, LA Unified shall commit funds for specific uses.
- The cash flow projections reflect principal apportionment deferrals based on current legislation. The total principal apportionment amount deferred from fiscal year 2021-22 to fiscal year 2022-23 is projected to be \$466 million. The ending cash balance as of June 30, 2022, is projected to be approximately \$4.8 billion.

Fiscal Picture

LA Unified has positive unassigned ending balances 2021-22 through 2023-24.

In the 2021-22 fiscal year, the unassigned ending balance increases due to the deposit of 2020-21 estimated unrestricted assigned balances into the 2021-22 unassigned balance. Table I provides a summary reconciliation of 2021-22 through 2023-24 from the Second Interim Report (March 2021) to the Proposed Budget (June 2021):

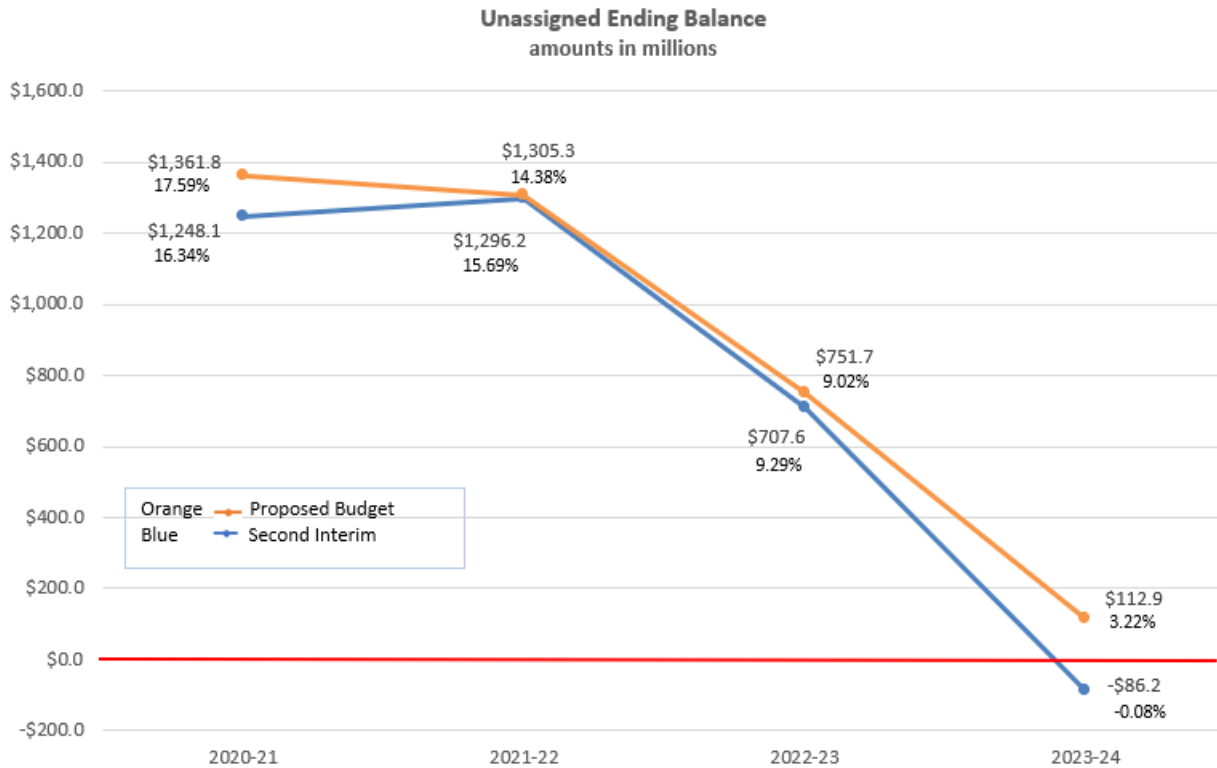
Table I. Estimated Unassigned Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2021 to June 2021 (Amounts in millions)	2021-22	2022-23	2023-24
Unassigned Ending Balance at Second Interim	\$ 1,296.2	\$ 707.6	\$ (86.2)
Changes from Second Interim to Proposed Budget	9.1	44.1	199.1
Estimated Unassigned Ending Balance	\$ 1,305.3	\$ 751.7	\$ 112.9

Attachment E of the Board Report lists the estimated assigned ending balances for 2021-22 through 2023-24.

Declining Reserve Levels

The unassigned ending balance is estimated to drop from 14.38% in 2021-22 to 3.22% in 2023-24.



Next Steps

As the state faces a historic surplus in revenue, the Governor's spending proposals in the May Revision includes, but is not limited to, Proposition 98 funding of \$93.7 billion and over \$24 billion in reserves, including a historic deposit of \$4.6 billion into public education's rainy-day fund also called the Public School System Stabilization Account (PSSSA)¹. The reserve amount of \$4.6 billion triggers a statutory 10% cap on local reserves beginning in 2022-23. The Ending Balance Disclosure in Attachment E provides additional information on the reserve cap to which LA Unified shall request an exemption from the Los Angeles County Office of Education.

Over the past year, the State's General Fund has made a remarkable recovery with a strong economic performance. The rate of recovery is so strong that revenue is estimated to exceed the state appropriations limit (Gann Limit) by \$16.2 billion. The May Revision proposes a taxpayer refund of \$8.1 billion in 2021-22 through the Golden State Stimulus and an estimated one-time allocation of \$8.1 billion to K-14 schools in 2022-23 as a supplement to Proposition 98 funds¹.

LA Unified anticipates receiving an estimated \$5.2 billion in Federal and State COVID relief funds. These funds bolster crucial services for students most impacted by the pandemic and at the same time provide enrichment services for all students. LA Unified's Path to Recovery Plan accelerates and enriches academic learning, addresses health and safety, promotes mental wellness, and supports specialized populations. Investment priorities in the Path to Recovery Plan include school resources for an alternative bell schedule; tutoring and small group instruction; additional psychiatric social workers; facility upgrades and staffing; and summer school. Appendix I displays the Path to Recovery priorities. Furthermore, the Governor's May Revision potentially provides additional funding that substantiates a full return to campus in the new year.

Modifications to the Governor's May Revision recommend, among others, increased funding for supplemental/concentration grants, a boost to the Special Education base rate, and the additional paydown of deferrals. Negotiations continue between both houses of the Legislature with the goal of approving a budget by the June 15th constitutional deadline and presentation to the Governor for action by June 30th.

LA Unified's budget shall be updated as new financial developments occur. The Unaudited Actuals Report for 2020-21 is the next State statutory report that focuses on the year-end closing and shall be presented to the Board in September. If there are material changes to the Enacted State Budget prior to the Unaudited Actuals Report, a budget update shall be provided sooner.

¹ School Services of California Fiscal Report "An Overview of the 2021-22 Governor's May Revision" posted May 14, 2021.

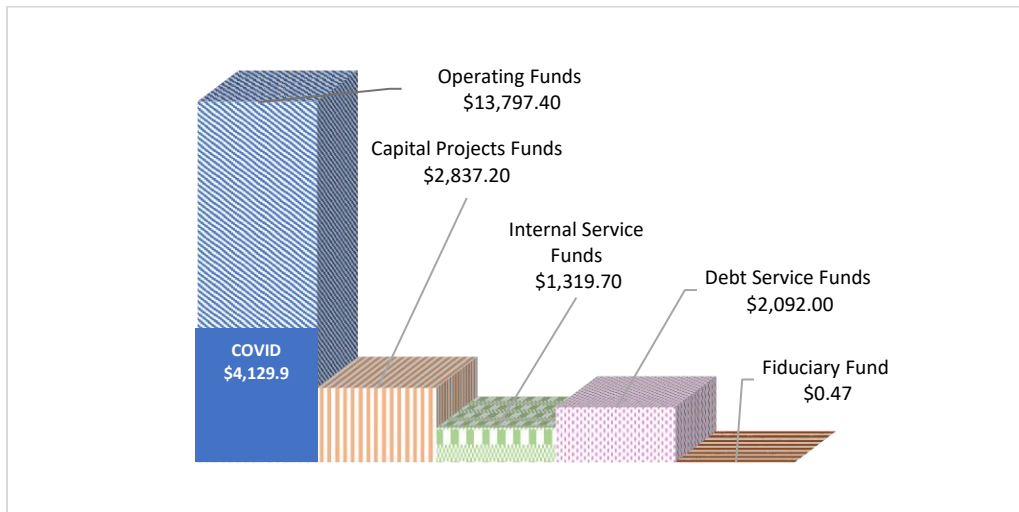
LA UNIFIED TOTAL BUDGET & PATH TO RECOVERY

LA Unified’s total 2021-22 budget, including all funds as categorized and grouped below, is estimated at \$20 billion. The COVID relief dollars which are the primary source of funding for the Path to Recovery Plan are restricted funds within the General Fund.

1. **Operating Funds** is composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2021-22 are \$13,797.4 million. These funds are primarily used for the day-to-day operations of LA Unified schools and offices but may also be restricted to the specific purpose of the fund. Federal and State COVID relief dollars of approximately \$4.1 billion are restricted funds within the General Fund.
2. **Capital Projects Funds** total to \$2,837.2 million and account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** total to \$1,319.7 million and are used for the payment of employee health and welfare benefits, workers’ compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher’s health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. **Debt Service Funds** total to \$2,092.0 million and are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** total to \$0.47 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of LAUSD.

2021-22 TOTAL BUDGET (ALL FUNDS) = \$20 BILLION

(amounts in millions)



Path to Recovery and Other Changes to FY 2021-22 Budget

What's New In 2021-22 School Budgets?

- Reduced Class Size by 2 in grades 4-12
- Additional SENI allocations of \$420M, for a total SENI budget of \$700M
 - Added at start of budget development – Initial Budget Development, \$50M
 - Added at middle of budget development – 2nd Allocation, \$70M
 - Justice is Equity resolution – 3rd Allocation, \$300M
- Earlier access to carryover and federal funds
- Allocations for Black Students Achievement Plan (BSAP) of \$37M
- \$10M investment in School Climate Advocate
- \$36M investment in HEET schools
- Slight increase for instructional materials (+\$2 per enrolled student)
- Full time nurse for each campus, currently ~600 schools have part-time nursing
- All schools will receive mental health support, currently only schools with counseling required as part of students' IEPs are allocated PSWs
- The number of teachers, counselors, and clerical staff for option schools will not be less than the number in school year 2020-21. Growth, if earned, will be implemented as well.

The Path to Recovery – School Year 2021-22

Focus Area	Slides
Safest Possible School Environment - \$392M	4 – 6
Address Learning Gaps - \$1,070M	7 – 17
Support for Mental Health and Specialized Population - \$306M	18 – 20
Additional Initiatives - \$354M	21 – 22
Total - \$2,122M	



Safest Possible School Environment

	Slides
COVID-19 Testing, Contact Tracing and Vaccinations - \$155M	5
Custodial & Facilities, PPE and Transportation - \$237M	6
Total - \$392M	

COVID-19 Testing, Contact Tracing and Vaccinations

Expense	Purpose for Request	Amount
Lab Processing, Contact Tracing Testing Administration	Estimated cost for processing tests by lab vendors (SummerBio, CRL, UCLA), Contact tracing and administration of testing (AMI, Infiniti, etc.)	\$120
Staffing	Finance support team dedicated to receiving COVID funding requests, Office Of Covid positions, and additional support positions	19
Supplies	Associated costs with PPE, tenting, technology, etc.	5
Vaccinations	3rd Party Administration of Vaccinations, incl. PPE, etc.	11
	Total, Testing, Contract Tracing & Vaccinations	\$155

Amounts in Millions

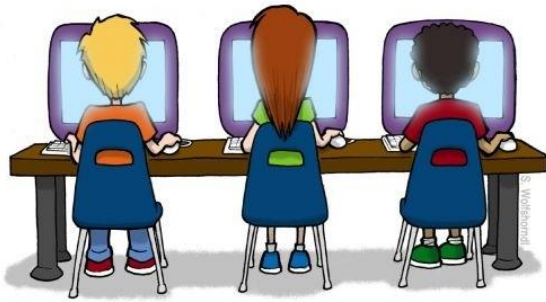
- Assumes testing protocol continues as is through 12/31/21
 - Weekly testing of all on-site staff and students
 - Testing cadence may change as prevalence rates and vaccinations rates recede / increase respectively – upon advice from medical and public health experts
- Assumes vaccination program for 2+ and up at some point in the school year with ~15% of eligible student participation
- Costs are expected to be fully or partially reimbursed through sources outside of CARES, ESSER, ARPA, etc.

Custodial & Facilities, PPE and Transportation

Expense	Purpose for Request	FTEs	Amount
Custodial & Facilities	Air filtration system upgrades	-	45
	Daily cleaning and disinfecting and implementation of social distance requirements	-	3
	Janitorial services for daily cleaning and disinfecting	773	91
PPE	Stock worker and Class A Commercial driver positions to operate commercial vehicles and deliver various covid-19 related freight	25	3
	Protection of District personnel from exposure to Covid	-	30
Transportation	Bus Contracts	-	42
	Excess Time Costs Contract Bus Drivers	-	23
	Total, Custodial & Facilities, PPE, and Transportation	798	\$237

Amounts in Millions

- National-leading standards for safe school campuses
- Additional bus contracts for social distancing requirements
- PPE for all schools



Addressing Learning Gaps

	Slides
Computers, Internet Access and Helpdesk Support - \$145M	<u>8</u>
Instruction and Online Learning Technology & Content - \$158M	<u>9</u>
Humanizing Education for Equitable Transformation - \$36M	<u>10</u>
Primary Promise - \$200M	<u>11 – 12</u>
Professional Development - \$102M	<u>13</u>
Tutoring and Small Group Instruction - \$54M	<u>14</u>
Focused Instruction and Alternative Schedules - \$205M	<u>15</u>
Summer School and Enrichment - \$145M	<u>16</u>
College and Career Readiness - \$25M	<u>17</u>
Total - \$1,070M	

Computers, Internet Access and Helpdesk Support

Expense	Purpose for Request	FTEs	Amount
Hotspots	Annual service for 225k hotspots and 25% annual refresh	-	\$ 35
Student devices, technology kits, and accessories	Headsets, technology kits, ensuring a viable device is provided to students, and relief staff	-	38
Teacher technology kits, class cameras, and accessories	Portable PA system for PE teachers	-	6
	Device refresh for older model technology	-	8
	Cameras for classrooms and teacher technology kits	-	50
	Teacher accessories (headsets, power strips, etc.)	-	8
	Total, Computers, Internet Access & Helpdesk Support	-	\$145

Amounts in Millions

- \$33M Annual cost of monthly connectivity service for students relying on District provided internet from off campus. \$2 million annual cost of a device buffer to provide immediate replacement devices for those that are lost, mal-functioning, or obsolete in order to minimize lost instructional time.
- Teacher device refresh is based on a five -year refresh plan. ITD is providing new devices for approximately 90% of teachers in addition to technology kits
- Relief staff: 70 English/Spanish technical analysts to support through 09/30/21

Instruction and Online Learning Technology & Content

Expense	Purpose for Request	FTEs	Amount
Software Development & Digital Content	Feature development and enhancements, various online applications, update library collections to reflect diversity and improve age of collection	-	\$ 100
Racial Equity in Master Scheduling	Software Contract for Racial Equity in Master Scheduling	-	3
Assessment Management System: real-time assessment and instant collection of student results	Project, hardware, technical, and contingency costs for implementation	-	10
	Teacher Advisors (6 FTEs), Multimedia Designer (1 FTE), Helpdesk Support (6 FTEs), and Sr. Admin Analyst (2 FTEs) for support and implementation at CoS and District level, overtime	15	5
Reopening activities and materials	Home Resource Book 2.0, postage expenditures due to COVID, private school equitable share in ESSER and GEER, books	-	8
Kinder Readiness Program	Funding for classified staff, Specialist (2 FTEs), Instructional Coach (6 FTEs), and PSW (6 FTEs)	14	2
Independent Study	Independent Study Option for Students		30
	Total, Instruction and Online Learning Technology & Content	29	\$ 158

Amounts in Millions

Humanizing Education for Equitable Transformation

Expense	Purpose for Request	FTEs	Amount
Community Partnerships	Build and develop community supports: For example, Motivated Men, Brotherhood Crusade, LA City Civil Rights Office, Young Black Scholars	-	\$ 0.3
Instruction	Culturally Responsive and Sustaining Academic Supports Planning and executing rigorous, culturally relevant and sustaining math and literacy instruction	28	10.4
Leadership	Recruit/develop/support highly qualified administrators, teachers and support staff Create a District program that creates a pipeline of black male candidates to teach at HEET specific schools with a contract commitment of 5 years	53	8.8
Social Emotional Systems	Increase critical wellness, socio-emotional, mental health supports to students and families Increase attendance and decrease suspensions for all African American students	17	1.5
Facilities	Beautification including additional landscaping, gardening services, exterior cleaning, painting, and campus banners and signage	-	15.0
	Total, Humanizing Education for Equitable Transformation	98	\$ 36.0

Amounts in Millions

- HEET is a board-approved resolution that supports 16 schools.
- Instruction includes A-G counselors (4 FTEs), math coaches (10 FTEs), READ experts for middle schools (6 FTEs), APEIS (2 FTEs), intervention/prevention coordinators (2 FTEs), special education coordinators (4 FTEs), and athletic coach stipend.
- Leadership includes principals (0.7 FTE), principal mentors (18 FTEs), A-G math advisors (16 FTEs), administrator and teacher stipends, HR specialist (1 FTE), Equity Designees (16), and senior fiscal specialist (1 FTE).
- Social Emotional Systems include psychologists (11 FTEs) and parent directors/representatives (6 FTEs).

Primary Promise – Focus on Literacy

Expense	Purpose for Request	FTEs	Amount
Primary Promise Intervention Teachers	Resources will be used to: <ul style="list-style-type: none"> • Provide intensive support with a focus on foundational literacy skills • Personalized instruction for the majority of the workday • Schedule daily intervention sessions of 3-5 students • Meet with groups for 20-30 minutes of direct instruction • Use a data-driven instructional approach 	226	\$ 40
Primary Promise Instructional Aides		226	20
Cycle of Improvement (Break Through Teams)		-	3
Action Seminars		-	2
Research Evaluation		-	0.5
After School/Saturday Acceleration		-	20
Literacy Focused PD for Teachers and Assistants		-	15
	Total, Primary Promise-Literacy	452	\$ 100

Amounts in Millions

- 226 low performing focus schools will be provided an Intervention Teacher/Coordinator and Instructional Aide who will work collaboratively to accelerate student achievement.
- Schools were identified using Middle of Year 2019 (MOY) Dynamic Indicators of Basic Early Literacy Skills (DIBELS) data, specifically targeting schools with high percentages of kindergarten through second grade students scoring Below Benchmark (BB) or Well Below Benchmark (WBB). Highest and High-ranking Student Equity Needs Index (SENI) schools were prioritized for identification, and State Identification as Comprehensive Support and Improvement (CSI) or Additional Targeted Support and Improvement (ATSI) was considered.

Primary Promise – Focus on Math

Expense	Purpose for Request	FTEs	Amount
Primary Promise Intervention Teachers	Resources will be used to: <ul style="list-style-type: none"> Provide intensive support with a focus on foundational math skills. Personalized instruction for the majority of the workday Schedule daily intervention sessions of 3-5 students Meet with groups for 20-30 minutes of direct instruction Use a data-driven instructional approach 	226	\$ 39
Primary Promise Instructional Aides		226	18
Mathematics Instructional Materials		-	9
PD (School teams across districts)		-	15
Cycle of Improvement (Break Through Teams)		-	3
Action Seminars		-	2
After School/Saturday Math Acceleration		-	14
		Total, Primary Promise-Math	452

Amounts in Millions

- 226 low performing focus schools will be provided an Intervention Teacher/Coordinator and Instructional Aide who will work collaboratively to accelerate student achievement.
- Highest and High-ranking Student Equity Needs Index (SENI) schools were prioritized for identification, and State Identification as Comprehensive Support and Improvement (CSI) or Additional Targeted Support and Improvement (ATSI) was considered.

Professional Development

Expense	Purpose for Request	FTEs	Amount
CoS admin PD - oversight and implementation of learning recovery initiatives	To provide teachers with follow up PD support from CoS	-	\$ 8
Expand Instructional Technology positions	Support design, implementation and coaching support	168	20
Training for teachers on use of existing systems to drive instruction and close achievement gaps	Offering monthly Saturday PDs for certificated staff	-	3
Various PD for Classified and Certificated employees	Training and hourly rate to support professional development for school staff	-	27
	Micro-Credentialing Programs, Hybrid Learning PD, and Future Ready 2.0	-	13
	Mastery Learning and Grading PD and Expert Positions assigned to CoS (44 FTEs)	44	25
Various PD for self-improvement of Classified employees	Provide classified employees with access to PD through hundreds of online courses	-	6
	Total, Professional Development	212	\$ 102

Amounts in Millions

Tutoring and Small Group Instruction

Expense	Purpose for Request	FTEs	Amount
Tutoring & Small Group Instruction	Saturday School, Inter-sessions, tutoring, assessments	-	\$ 28
	Virtual literacy tutoring sessions	-	19
	Train Teachers Assistants and Instructional Aides	-	7
	Total, Tutoring & Small Group Instruction	-	\$ 54

Amounts in Millions

- Provide in-person tutoring services for small, stable cohorts of students to build upon teaching that occurs during the day and increase the duration, frequency, and intensity of instruction
- Supplement classroom instruction for students, particularly students with disabilities, English Learners, foster youth, homeless youth, and those who are having difficulty accessing instruction and/or learning remotely
- Focus on English Language Arts, English Language Development and Mathematics
- Virtual literacy tutoring sessions will use certificated teachers from across the nation to run small group tutoring (4 students) using Booknook reading software.

Focused Instruction and Alternative Schedules

Expense	Purpose for Request	FTEs	Amount
Alternative Schedules	To maintain class size for a 4x4 and 2x8 Master Scheduling for Secondary Schools	334	\$ 39
Focused Instruction	Teachers	1,402	166
	Total, Focused Instruction and Alternative Schedules	1,736	\$ 205

Amounts in Millions

- Offering incentives to schools to implement an alternative master schedule. This will provide acceleration, enrichment, and additional electives. Alternative schedules provide additional teachers, professional development, and materials for the next three years. In the 2021-22 school year, 111 schools will adopt an alternative master schedule.
- Allows schools to retain teachers and offer focused instruction.

Summer School and Enrichment

Expense	Purpose for Request	FTEs	Amount
Summer School Operations	Community of Schools and Beyond the Bell Programs	-	\$ 42
	High School Program	-	33
	Extended School Year	-	20
	Enrichment	-	25
Other Enrichment	Expanded PE, Arts, Outdoor Education, Racial Justice/Cultural Competency/Identity Affirmation		25
	Total, Summer & Enrichment	-	\$ 145

Amounts in Millions

- Community of Schools Programs (TK-8), June 22 to July 23 – 191 schools
- Beyond the Bell Program (TI schools, TK-8), June 14 to July 30 – 349 schools
- High School Programs (9-12), June 22 to July 23 – 73 schools
- Extended School Year (Elem and Sec), June 28 to July 23 – 59 schools
- Summer programs to support K-12 schools
 - Virtual and on-campus options available
 - Support positions funded include paraprofessionals, clerical support, campus aides, supervision aides, and transportation

College and Career Readiness

Expense	Purpose for Request	FTEs	Amount
Credit recovery and financial aid advisement	Financial aid advisement for college pathways	12	\$ 7
	Credit Recovery Teacher X-Time		18
	Total, College & Career Readiness		\$ 25

Amounts in Millions

- To provide students with resources to assist with financing postsecondary plans and ease access to financial aid to pay for college or career school
 - College Advisement Coordinators (6 FTEs) and Empowerment Counselors (6 FTEs)
 - Naviance college and career readiness software/college planning and career assessment tools
- To provide a menu of options for high school credit recovery programs that allow participating students to recover credits needed for graduation
 - Programs tailored to schools' budgets, resources, and student needs (PASS Credit and Asynchronous PD)
 - Intervention & Credit Recovery in-person and virtual courses
 - Support from teacher mentors



Support for Mental Health and Specialized Population

	Slides
Mental Health Supports - \$177M	<u>19</u>
Special Education - \$129M	<u>20</u>
Total - \$306M	

Mental Health Supports

Expense	Purpose for Request	FTEs	Amount
PSWs and Navigators	Psychiatric Social Workers to allocate to schools and Student & Family Wellness Centers	897	\$ 121
	Student and Family Resource navigators allocated to schools and Student & Family Wellness Centers	357	30
	Other various mental health and medical support services	72	7
System of Support (SOS) Advisors and Mental Health Specialists	SOS Advisors supporting Positive Behavior Interventions and Supports/Restorative Practices at schools and CoS	44	6
	Specialists to support training and supervision of SHHS personnel	44	8
Telehealth Contract and Equipment	Vision equipment, accessories, and 5-year warranty to comply with State mandates	-	1
	Welligent contract to ensure continued availability of teleconferencing/telehealth and service coordination software	-	3
	Total, Mental Health	1,414	\$ 177

Amounts in Millions

- All schools provided with mental health supports, with additional staff allocated based on SENI, COVID 19, and enrollment.
- PSWs and Student Family Resource Navigators are to be assigned to school sites and Student and Family Wellness Centers
- SOS Advisors will be assigned to CoS; Specialists will be assigned to CoS and Student Family Wellness Centers

Special Education

Expense	Purpose for Request	FTEs	Amount
Half-time Bridge Coordinators, additional APEISs, Speech Pathologists, and Psychologists	Increase APEIS allocation based on school need	220	\$ 32
	Increase staffing by allocating five psychologists per Local District to support recoupment service needs	30	4
	Increase staffing by allocating five speech pathologists per Local District to support recoupment service needs and meet IEP goals	30	4
	Half-time bridge coordinators for 170 secondary sites to support completion of IEP timelines and mandates for specialized programs	85	16
IEP recoupment services	Additional staff time for compliance with Federal mandates	-	40
Assessments, materials, professional development, and additional time	Instructional materials and manipulatives for assessments and to avoid sharing	-	21
	Digital content and supports for inclusive practices and transition to in-person learning	-	8
	Professional development	-	3
	Total, Special Education	365	\$ 129

Amounts in Millions

- APEIS and Bridge Coordinator augmentations determined by number of special education classes, IEPs (core and alt curriculum), students with disabilities that are English Language Learners, and cases supporting IEPs and assessments for students attending private school
- Additional allocations for Psychologists and Speech Pathologists based on backlog of assessments, compensatory time backlog, and estimated recoupment services



Additional Initiatives

	Slides
Additional Initiatives – \$354M	<u>22</u>
Total - \$354M	

Additional Initiatives

- **Discretionary Funding for Schools: \$300M (Student Equity Needs Index)**
- **Community of Schools Innovation Grant: ~\$22M**
 - Foster innovation in support of Path to Recovery focus areas, while directly meeting local needs of individual schools and communities
 - Cultivate promising practices in recovery and acceleration that can scale as appropriate
 - Approved proposals will require periodic progress monitoring and implementation updates and documentation of impact
- **Strategic Data and Evaluation Branch: ~\$6M, 20-30 FTE**
- **Student Centered Funding School Support Network: ~\$5M, 25-30 FTE**
 - Build upon the School Fiscal Support roles and develop a differentiated role for Strategic School Specialists to build capacity at the COS and School level in strategic school design, forecasting and BEST practices
- **HR and PC: \$2M, 9 FTEs**
- **School Site Family Engagement: \$18M**
 - Dollars allocated to schools using SENI model
 - COS engagement, teacher differentials, technology
- **Certificated Staff to collect household income forms: \$1M**
- **Outside of Path to Recovery:**
 - \$36M in library materials and aides
 - Partners for Student Success Program (District Match) : \$20M
 - Additional discretionary funding for schools using SENI under TSP: \$400M

BUDGET ASSUMPTIONS AND POLICIES

2021-22 Fiscal Year:

1. The May Revision provides a mega cost-of-living adjustment (COLA) of 5.07% for the Local Control Funding Formula (LCFF). The increase includes both the compounded COLA of 4.07%, representing the 2020-21 statutory COLA of 2.31% and 2021-22 COLA of 1.70%, plus 1% augmentation to help schools with the ongoing fiscal pressures.
2. 1.70% statutory COLA for selected categorical programs outside of LCFF and Special Education.
3. LCFF-funded ADA of 406,695.91 for non-charter schools and 39,448.13 for locally-funded (affiliated) charter schools.
4. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 348,524 or 85.53% for non-charter schools (including County Program students) and 19,359 or 46.63% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$892.0 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,555.7 million.
7. State Special Education (AB 602) funding reflects 4.07% compounded COLA resulting in a base rate of \$650.31 per ADA. One-time funding increase of \$28.4 million for Individuals with Disabilities Act (IDEA) provided by the American Rescue Plan.
8. Lottery unrestricted rate per ADA is estimated at \$150 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$49 per ADA.
9. As authorized by Assembly Bill 86 COVID-19 relief package, LA Unified is estimated to receive total funding of \$155.3 million from the In-Person Instruction Grant, of which \$100.4 million is recognized in 2021-22, and a total funding of \$400.8 million from the Expanded Learning Opportunities Grant, of which \$200.4 million is recognized in 2021-22. Also, the District will receive approximately \$1.15 billion from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act-Elementary and Secondary School Emergency Relief (ESSER) II, of which \$1.03 billion is recognized in 2021-22, and \$2.6 billion from the American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III. These are all one-time COVID-19 resources.

10. LA Unified anticipates using monies received from In-Person Instruction, Expanded Learning Opportunities, ESSER II, and ESSER III for reopening of schools, operations, and continuity of learning of \$1.4 billion for 2021-22; this amount includes Primary Promise of \$200 million.
11. A net enrollment decline of 8,978 from 2020-21 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment increased by 488.
12. Funding for employee health and medical benefits at the per participant rate set forth in the 2018-2020 Health and Welfare agreement.
13. No contribution to the Other Post-Employment Benefit Plans (OPEB) Trust for 2021-22.
14. Increase of 0.77% in California State Teachers' Retirement System (CalSTRS) rates for 2021-22 from 16.15% to 16.92%.
15. Increase of 2.210% in California Public Employees' Retirement System (CalPERS) rates for 2021-22 from 20.7% to 22.91%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	2020-21	2021-22	2022-23	2023-24
CalSTRS (Employer)	\$440.8	\$510.8	\$546.4	\$530.0
CalSTRS (On Behalf) ¹	\$369.9	\$369.9	\$369.9	\$369.9
CalPERS	\$192.3	\$243.9	\$264.7	\$273.0
Health and Welfare	\$904.4	\$922.6	\$932.9	\$939.3
Workers' Compensation	\$72.6	\$93.7	\$106.9	\$106.8
OPEB Trust	\$0.0	\$0.0	\$0.0	\$0.0

16. A California Consumer Price Index (CPI) of 3.84% on other operating expenditures, except utilities which is projected to increase by 7.92%.
17. Ongoing and major maintenance resources totaling \$281.7 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM. Based on guidance from CDE and LACOE, COVID-19 expenditures related to ESSER II, ESSER III, In-Person Instruction, and Expanded Learning Opportunities have been included in the calculation of the maintenance set-aside.

¹ State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the State.

18. Cafeteria Program support of \$9.3 million (\$9.3 million in General Fund) and Child Development support of \$41.8 million
19. Contribution from all funds of \$113.2 million to the Workers’ Compensation fund. Inclusion of total Workers’ Compensation actuarially determined funded liability of \$430.5 million.
20. Primary Promise expenditures of \$100 million using Proportionality carryover.
21. Inclusion of 2021-22 bond measure, debt service, COPs proceeds funds and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program

(In millions)	2020-21	2021-22	2022-23	2023-24
Utilities	\$123.7	\$133.4	\$135.7	\$138.4
Maintenance (RRGM)	\$248.1	\$281.7	\$270.2	\$267.4
Debt Service ²	\$16.3	\$13.3	\$16.3	\$15.6
Child Development Fund Support	\$13.2	\$41.8	\$38.0	\$34.1
Cafeteria Support*	\$0.0	\$0.0	\$2.0	\$2.2
Liability Self-Insurance Contribution	\$77.2	\$60.5	\$63.0	\$61.8
Special Education**	\$945.7	\$943.3	\$995.1	\$1,010.0

* \$9.3 million of Cafeteria-related support is in General Fund.

**The Special Education Support is still inclusive of the LCFF base revenue and does not assume any disproportionality finding.

22. A Reserve for Economic Uncertainties totaling \$97.7 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
23. Inclusion of 2021-22 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2020, which includes expenditures related to COVID-19.

² Debt Service is comprised of \$7.2 million in principal and \$6.1 million in interest payments. It is mostly attributable to Administration Building Projects (2012A&B) and Refunding Lease (2020A). The total debt service for all District funds is \$16.4 million.

24. Estimated 2021-22 ending balances for the General Fund and other funds, reflecting the difference between estimated 2021-22 revenue and expenditure levels.
25. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2021-22 budget.
26. Authority to implement new 2021-22 revenues, if any, and increase budgeted appropriations accordingly.
27. No set-aside for potential disproportionality finding for 2021-22.
28. *A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30 million.
 *Part of the District Fiscal Stabilization Plan in 2017-18.

2022-23 and 2023-24 Fiscal Years:

1. Based on the School Services of California’s Financial Projection Dashboard on the 2021-22 May Revision State Budget, the 2022-23 and 2023-24 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2020-21	2021-22	2022-23	2023-24
Statutory COLA	2.31%	1.70%	2.48%	3.11%
Funded COLA	0.00%	5.07%*	2.48%	3.11%

* Mega COLA

2. LCFF-funded ADA of 381,379.33 and 367,372.67 for non-charter schools for 2022-23 and 2023-24, respectively and 39,448.13 for locally-funded (affiliated) charter schools for both 2022-23 and 2023-24.
3. For 2022-23 and 2023-24, 3-year rolling average of 85.56% and 85.23% for non-charter schools (includes County Program students), 47.03% and 46.84% on average for locally-funded (affiliated) charter schools. Estimated unduplicated pupil count of 336,031 and 321,863 for non-charter schools, for 2022-23 and 2023-24 respectively. Estimated unduplicated pupil count of 19,360 for both 2022-23 and 2023-24 for locally-funded (affiliated) charter schools.
4. EPA portion of the LCFF revenue of \$892.0 million in both 2022-23 and 2023-24, for instruction.
5. LA Unified spending on supplemental and concentration of \$1,551.4 million and \$1,541.9 million in 2022-23 and 2023-24, respectively.

6. For 2022-23 and 2023-24, 2.48% and 3.11% statutory COLA on the State portion of Special Education (AB 602 funding).
7. Statutory COLA of 2.48% for 2022-23 and 3.11% for 2023-24 for categorical programs outside of LCFF.
8. For 2022-23, an enrollment decline of 14,598 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,378. For 2023-24, an enrollment decline of 16,556 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,170.
9. CPI of 2.40% in 2022-23 and 2.23% in 2023-24 on other operating expenditures, except utilities which are projected to increase by an average of 1.84% for each fiscal year.
10. Increase of 2.18% in CalSTRS rates for 2022-23 and no increase for 2023-24 for estimated rates of 19.10% for both years.
11. Increase in CalPERS rate of 3.19% and 1.00% for 2022-23 and 2023-24, respectively, for estimated rates of 26.1% and 27.1%.
12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2018-2020 Health and Welfare agreement.
13. No OPEB contribution in 2022-23 and 2023-24.
14. LA Unified anticipates using monies received from In-Person Instruction, Expanded Learning Opportunities, ESSER II, and ESSER III for reopening of schools, operations, and continuity of learning of \$2.7 billion for 2022-23 and 2023-24.
15. Ongoing and major maintenance resources of \$270.2 million in 2022-23 and \$267.4 million in 2023-24 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State On Behalf expenditures and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM. Based on guidance from CDE and LACOE, COVID-19 expenditures related to ESSER II, ESSER III, In-Person Instruction, and Expanded Learning Opportunities have been included in the calculation of the maintenance set-aside.
16. A Reserve for Economic Uncertainties totaling \$93.9 million and \$185.7 million for 2022-23 and 2023-24, respectively, reflecting the statutory 1% and 2%, respectively, budgeted expenditure requirement and other financing uses.

17. FY 2022-23 and 2023-24 also reflects the Fiscal Stabilization Plans adopted in December 2017 (First Interim), March 2018 (Second Interim), October 2018 (Revised Final Budget), March 2019 (Second Interim), and June 2019 (Final Budget)

18. Inclusion of the 2021-22 unassigned/unappropriated ending balances in the General Fund of \$1,305.3 million results in an unassigned/unappropriated ending balance of \$112.9 million in 2023-24.

19. LA Unified shall request an exemption from the 10% cap on reserves (combined assigned and unassigned balances) as triggered by the 2021-22 State May Revision Budget beginning in 2022-23.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2021-22**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

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

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

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

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

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

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

WHEREAS, the governing board of the Los Angeles Unified School District (“District”) shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

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

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

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in Attachment 2.

DATED _____, 2021.

Board President

Executive Officer of the Board

2021-22 Education Protection Account
 Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2022
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	892,039,341.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		892,039,341.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	892,039,341.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		892,039,341.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

**Los Angeles Unified School District
 Temporary Borrowings
 FY 2020-21**

From	To	Amount Transferred*	Purpose	Date Borrowed	Date Settled*
General Fund	Adult Education Fund	\$ 4,000,000	Cash flow requirements	10/12/2020	12/03/2020
General Fund	Adult Education Fund	10,600,000	Cash flow requirements	10/28/2020	12/03/2020
General Fund	Child Development Fund	\$ 3,000,000	Cash flow requirements	07/13/2020	08/10/2020
General Fund	Child Development Fund	4,700,000	Cash flow requirements	07/20/2020	08/10/2020
General Fund	Child Development Fund	7,100,000	Cash flow requirements	10/23/2020	10/28/2020
General Fund	Child Development Fund	5,300,000	Cash flow requirements	04/01/2021	04/08/2021

* as of May 21, 2021

LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report No. 384/20-21
SCHEDULE OF INTERFUND TRANSFERS

(In Thousands)

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21*</u>
General Fund	Child Development Fund	Support	\$ 22,320	\$ 21,754	\$ 1,500
General Fund	Adult Education Fund	Transfer of Balance	440	690	1,170
General Fund	Cafeteria Fund	Reimbursement of expenditures	1,173	1,023	136
General Fund	Capital Services Fund	Debt service	16,061	24,242	16,093
General Fund	District Bond Funds	Reimbursement of capital expenditures	403	3,096	380
Special Reserve Fund	Capital Services Fund	Debt service	25	11	320
Special Reserve Fund	General Fund	Reimbursement of capital expenditures	130	127	
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	4,207	2,041	3,066
Special Reserve Fund	County School Facilities	Reimbursement of capital expenditures	372	660	
Special Reserve Fund	Capital Facilities Fund	Reimbursement of capital expenditures		9	
Special Reserve Fund-CRA	General Fund	Reimbursement of capital expenditures	20,000	20,000	
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	34,745	10,105	59,128
Capital Facilities Fund	County School Facilities	Reimbursement of capital expenditures	60		
Child Development Fund	General Fund	Reimbursement of expenditures	150		14
Capital Services	General Fund	Transfer of Balance			235
Capital Services	General Fund	Funding for capital expenditures			440
County School Facilities	General Fund	Reimbursement of capital expenditures	1		
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	82,760	18,493	4,015
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures		54	
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures	28	53	
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	16,270	29,996	38,054
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	795	539	
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	7,147	534	8
Building Fd - Bond Proceeds	County School Facilities	Reimbursement of capital expenditures	56	252	
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	1,185	19	1
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	101,446	6,317	13
Building Fd - Measure K	Special Reserve Fund	Reimbursement of capital expenditures	113		1
Building Fd - Measure Y	General Fund	Reimbursement of capital expenditures	417	93	24
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	939	89,213	29,895
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	626	271	101
Building Fd - Measure Y	Special Reserve Fund	Reimbursement of capital expenditures			12
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	4,654	1,871	591
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	1,531	1,196	53
Building Fd - Measure Q	Capital Facilities Fund	Reimbursement of capital expenditures		3,030	
Building Fd - Measure Q	County School Facilities	Reimbursement of capital expenditures	38	51	26,307
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	5	98	76
State School Building- Lease Purchase	District Bond Funds	Reimbursement of capital expenditures		12	
Health & Welfare Benefits Fund	General Fund	Transfer of Balance**			227,000
			\$318,097	\$ 235,850	\$ 408,633

* Transactions are through 4/30/2021

**Transfer of Health and Welfare Fund unspent reserve balance in excess of \$100,000,000 as of December 31, 2020 to General Fund per the 2018-2020 Health Benefit Agreement.

Ending Balance Reserve Requirements

Beginning in 2015-16, LA Unified must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. LA Unified must also state reasons for the reserve being greater than the minimum.

Approximately 50% of the assigned ending balances are in the General Fund School Allocation, School Site Program, and Proportionality Carryover categories. The General Fund School allocations are the main account that school sites use for their local needs. These categories also contain any unspent Targeted Student Population (TSP) program and Charter School Categorical Block grant monies at the school sites. Some of these accounts are also associated with specific local revenues such as donations and filming revenues.

The Districtwide assigned balances include a set aside for the benefit reconciliation. These are one-time balances and shall be released once the reconciliation and/or audits are finalized. Additional assigned ending balances include set-asides for specific projects that are to be implemented during the school year such as the summer assistance program, community of schools, and expenses related to Board investments for school needs.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. However, in LA Unified's case, the unassigned ending balance of \$1,305.3 million in 2021-22 is a factor in balancing 2022-23 and 2023-24.

The Governor's 2021-22 May Revision triggers a 10% cap on reserves beginning in 2022-23. The cap on reserves is defined as any assigned and unassigned categories of fund balance in the General Fund more than 10% of total General Fund expenditures. LA Unified shall request an exemption from Los Angeles County Office of Education on reserves that exceed the cap by \$701.9 million in 2022-23 and \$389.3 million in 2023-24.

The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned and unassigned ending balance for fiscal years 2021-22 through 2023-24:

Calculation of Minimum (in millions)	2021-22	2022-23	2023-24
Expenditure & Other Financing Uses	\$ 9,756.6	\$ 9,374.2	\$ 9,280.4
Minimum Reserve Levels applicable for the District	1%	1%	2%
Minimum Reserve Requirements	97.6	93.7	185.6
Reserve Cap (10% of Expenditure & Other Financing Uses)		\$ 937.4	\$ 928.0
Estimated Assigned and Unassigned Ending Balance			
Assigned Ending Balances	\$ 592.1	\$ 793.8	\$ 1,018.7
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	97.7	93.9	185.7
-Unassigned/Unappropriated	1,305.3	751.7	112.9
Total Assigned and Unassigned Ending Balance	\$ 1,995.0	\$ 1,639.3	\$ 1,317.3
Excess over Minimum	\$ 1,897.4	\$ 1,545.6	\$ 1,131.7
Excess over Reserve Cap Requirement		\$ 701.9	\$ 389.3

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use. LA Unified's Assigned Ending Balances are grouped into the following categories:

Breakdown of Assigned Balances (in millions)	2021-22	2022-23	2023-24
General Fund School Allocation	\$ 177.8	\$ 145.0	\$ 125.4
School Site Programs	107.5	109.2	111.0
Proportionality Carryover	146.9	179.2	191.9
Districtwide Costs	155.8	356.3	586.4
Central Office	4.1	4.1	4.1
Total Assigned Ending Balance	\$ 592.1	\$ 793.8	\$ 1,018.7

ASSIGNED BALANCES
(Amount in millions)

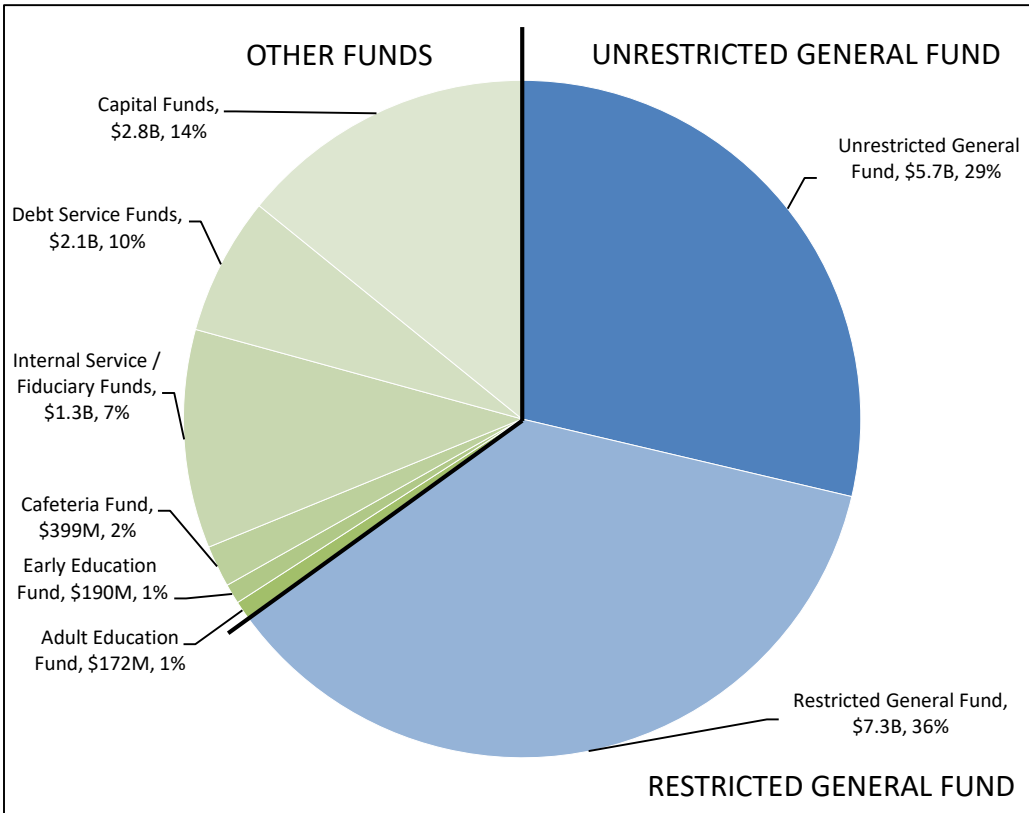
CATEGORY	PROGRAM	PROGRAM NAME	2020-21 Estimates	2021-22 Estimates	2022-23 Estimates	2023-24 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 232.0	\$ 177.8	\$ 145.0	\$ 125.4
General Fund School Allocation Total			232.0	177.8	145.0	125.4
School Site Programs	Various	Filming/Non-Filming Rental	31.3	34.0	35.5	37.0
School Site Programs	Various	School Donations	26.6	26.6	26.6	26.6
School Site Programs	13723	Charter School Categorical Block Grant	17.2	17.2	17.2	17.2
School Site Programs	14197	Instr Materials Block Grant	13.1	-	-	-
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7	5.7
School Site Programs	10590	Paraprofessional Teacher Training	5.5	5.5	5.5	5.5
School Site Programs	10257	Software Bundle	3.8	-	-	-
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	3.6	3.6	3.6	3.6
School Site Programs	11125	Community Schools	3.6	3.6	3.6	3.6
School Site Programs	11664	Athletics School Uniform	3.2	-	-	-
School Site Programs	14861	Start-Up Costs-New Schools	2.9	2.9	2.9	2.9
School Site Programs	10315	Utilities Savings Sharing Program	1.9	1.9	1.9	1.9
School Site Programs	10582	Alternative Certification-Internship Secondary	1.1	1.1	1.1	1.1
School Site Programs	14340	Transcripts Of Pupils' Records	1.0	1.0	1.0	1.0
School Site Programs	14129	Districtwide Report Card - Supplemental	0.8	0.8	0.8	0.8
School Site Programs	13950	Instructional Material Account-Library Fines	0.8	0.8	0.8	0.8
School Site Programs	14220	Advance Placement Test Fee	0.7	0.7	0.7	0.7
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	0.6	-	-	-
School Site Programs	10188	National Board Certification - Support	0.4	0.4	0.4	0.4
School Site Programs	10293	Local District Enrollment & Attendance Incentive	0.3	-	-	-
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.3	0.3	0.3	0.3
School Site Programs	13787	Charter School Charges	0.3	0.2	0.2	0.3
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.3	0.3	0.3	0.3
School Site Programs	14151	Obsolete Textbooks	0.3	0.3	0.3	0.3
School Site Programs	13332	Vision to Learn	0.3	-	-	-
School Site Programs	15829	Star Program	0.2	0.2	0.2	0.2
School Site Programs	10194	Partner Program	0.2	0.2	0.2	0.2
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.1	0.1	0.1	0.1
School Site Programs	10356	ARC Reimbursement-After School	0.1	0.1	0.1	0.1
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.1	0.1	0.1	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMQT)	0.1	0.1	0.1	0.1
School Site Programs	10600	Classified School Employee Teacher Credential	0.1	0.1	0.1	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1	-	-	-
School Site Programs	16141	General Fund-Computer Reimbursement	0.1	0.1	0.1	0.1
School Site Programs	10581	School Community Violence Prevention	0.1	0.1	0.1	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1	0.1	0.1	0.1
School Site Programs	Various	All Others	0.2	0.3	0.5	0.6
School Site Programs	15369	Foreign Student Processing Fee	(0.1)	(0.1)	(0.1)	(0.1)
School Site Programs	11476	Civic Center Permit Program	(0.8)	(0.8)	(0.8)	(0.8)
School Site Programs Total			126.2	107.5	109.2	111.0
Proportionality	10544	TSP (Targeted Student Population)-Pending Allocation	236.5	3.7	40.8	58.4
Proportionality	10984	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 2 Proficiency for All	55.4	55.4	55.4	55.4
Proportionality	10397	TSP (Targeted Student Population)-Pilot Program Schools	31.4	31.4	31.4	31.4
Proportionality	10155	English Learners Transition - Central Office	14.4	9.8	4.9	0.1
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	10.2	10.2	10.2	10.2
Proportionality	10983	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 1 100% Graduation	9.6	9.6	9.6	9.6
Proportionality	10359	TSP (Targeted Student Population)-Settlement	8.6	8.6	8.6	8.6
Proportionality	10988	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 5 School Safety	7.5	7.5	7.5	7.5
Proportionality	14423	Incentive-Breakfast-Discretionary	4.2	-	-	-
Proportionality	10985	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 3 100% Attendance	4.0	4.0	4.0	4.0
Proportionality	10987	TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 4 Parent & Community Engagement	3.6	3.6	3.6	3.6
Proportionality	10553	TSP (Targeted Student Population)-Transitional Student Equity Needs Index	2.5	2.5	2.5	2.5
Proportionality	10543	TSP (Targeted Student Population)-Innovation-Focus School	0.7	0.7	0.7	0.7
Proportionality Total			388.5	146.9	179.2	191.9
Districtwide Costs	16929	Reserve For One-time Expenditures	119.9	62.4	97.4	132.4
Districtwide Costs	16928	Reserve For Ongoing Expenditures	63.7	54.8	56.7	58.5
Districtwide Costs	14439	Board Approved -Pending Distribution	24.8	30.1	190.3	379.5
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.1	0.6	0.9	1.2
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	2.1	-	-	-
Districtwide Costs	10606	Local District Networks Configuration Projects	2.1	-	-	-
Districtwide Costs	13050	School District-Audit & Examination	1.8	-	-	-
Districtwide Costs	10363	Fingerprint New Requests	0.9	0.9	0.9	0.9
Districtwide Costs	13793	Maintenance & Operation Proposition 39 Charter Co-Location	0.3	5.6	8.3	11.5
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	0.3	0.3	0.3	0.3

CATEGORY	PROGRAM	PROGRAM NAME	2020-21 Estimates	2021-22 Estimates	2022-23 Estimates	2023-24 Estimates
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.2	0.2	0.3	0.5
Districtwide Costs	10593	Energy Rebate Conservation Administration	0.1	0.1	0.1	0.1
Districtwide Costs	13745	Charter School Fee For Service	0.1	0.1	0.1	0.2
Districtwide Costs	11481	Agreement with Outside Agency	0.1	0.1	0.1	0.1
Districtwide Costs	13783	Specialized Charter Agreements	-	0.7	1.0	1.4
Districtwide Costs	Various	All Others	0.0	0.0	0.0	0.0
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)	(0.1)	(0.1)	(0.1)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.2)	-	-	-
Districtwide Costs Total			219.2	155.8	356.3	586.4
Central Office	10813	Achievement Schools Network Program-Non-School	1.6	-	-	-
Central Office	12654	Board Members Discretionary Funds	1.4	-	-	-
Central Office	10599	General Fund Portion-Learning Management System (LMS)	1.0	-	-	-
Central Office	13736	Charter Schools Unit	0.4	-	-	-
Central Office	10387	Human Capital Data Warehouse	0.3	-	-	-
Central Office	10578	Teacher Quality & Staffing	0.3	-	-	-
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.3	-	-	-
Central Office	10355	General Fund Information Technology Initiative - Educational Technology	0.2	-	-	-
Central Office	10783	Advertising on White Fleet	0.2	-	-	-
Central Office	10868	Porter Ranch Childcare-Central	0.1	-	-	-
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-	-
Central Office	12158	Enterprise Resource Planning (ERP) Program-Project Required-Positions	0.1	-	-	-
Central Office	15871	Vehicle Replacement	0.1	-	-	-
Central Office	14870	Personnel Testing Services	0.1	-	-	-
Central Office	10811	457 Retirement Plan Administration Expense	0.1	-	-	-
Central Office	14834	Rubbish/Recycling Incentive Rebate	0.1	-	-	-
Central Office	14471	Office Determined Needs	0.1	-	-	-
Central Office	10573	California Commission on Teacher Credentialing (CTC) Residency Capacity Program	0.1	-	-	-
Central Office	13277	Sponsorship-Offices	0.1	-	-	-
Central Office	14423	Incentive-Breakfast-Discretionary	-	4.2	4.2	4.2
Central Office	Various	All Others	0.2	-	-	-
Central Office	10255	Toshiba Reimbursement	(0.1)	-	-	-
Central Office	10353	Labor Compliance Penalty Program	(0.1)	(0.1)	(0.1)	(0.1)
Central Office	13203	Long Term Leases-Publishing Costs	(0.2)	-	-	-
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	(0.4)	-	-	-
Central Office	13315	Beaudry Building Improvement	(0.6)	-	-	-
Central Office Total			5.1	4.1	4.1	4.1
Grand Total			\$ 971.1	\$ 592.1	\$ 793.8	\$ 1,018.7

Section II



2021-2022 Proposed Budget



Description of Budgeted Expenditure Categories

UNRESTRICTED BUDGET

Funds that can be used for any general education purpose.

RESTRICTED BUDGET

Funds that must be used for a specific purpose.

CAPITAL PROJECTS FUNDS

Used for the acquisition or construction of capital facilities. Come primarily from sale of voter-approved bonds.

DEBT SERVICE FUNDS

Account for payment of interest and principal on the District's long-term bonds.

INTERNAL SERVICE/ FIDUCIARY FUNDS

Account for the payment of employee health & welfare benefits, worker's compensation, liability insurance and other post-employment benefits.

CAFETERIA FUND

Resources used to operate the District's food service program.

EARLY EDUCATION FUND

Resources used to operate the District's Early Education Centers.

ADULT EDUCATION FUND

Resources used to operate the District's Adult Education programs.

Summary (all amounts in millions*)

BUDGET BY FUND	Expenditure	% of Budget
Unrestricted General Fund	\$5,749.45	28.7%
Restricted General Fund	\$7,285.75	36.3%
Capital Projects Funds	\$2,837.23	14.2%
Debt Service Funds**	\$2,092.01	10.4%
Internal Service / Fiduciary Funds**	\$1,320.12	6.6%
Cafeteria Fund	\$399.32	2.0%
Early Education Fund	\$190.41	0.9%
Adult Education Fund	\$172.46	0.9%
Total Authorized Budget for FY 2021-2022	\$20,046.75	100%

*Amounts may differ due to rounding.

**These funds are separately set out as required by law for accounting purposes and are also reflected elsewhere in the budget.

LAUSD Budget Summary

Fiscal Year 2021-22

Budget as of June 15, 2021

- Total Budget - \$20.0 Billion
- General Fund Operating Budget - \$13.0 Billion
- General Fund Operating Budget, Adult Fund, Child Development Fund, and Cafeteria Fund - \$13.8 Billion
- General Fund Support
 - Special Education – \$943.3 Million
 - Cafeteria Program - \$9.3 Million (in General Fund)
 - Child Development (Early Childhood Education) - \$41.8 Million

- Per Pupil Revenue Rate

Revenue	Per Enrollment	Per Funded ADA
Local Control Funding Formula	\$12,937	\$12,991
Other Revenue	\$13,418	\$13,472
Per Pupil Revenue Rate Total:	\$26,355	\$26,463

- LCFF Revenue (amounts in millions)

Description	Traditional Schools (Non-Charter)	Affiliated Charter Schools	Total
Base	\$3,669.5	\$354.6	\$4,024.1
Supplemental/Concentration	1,187.9	44.7	1,232.6
Targeted Instructional Improvement Grant (TIIG)	460.4	0.0	460.4
Transportation	77.6	0.0	77.6
Economic Recovery Target	0.0	1.0	1.0
LCFF Revenue Total	\$5,395.4	\$400.3	\$5,795.7

- Unduplicated count percentage (three-year rolling average) – 85.53%
- Enrollment decline is projected at 8,978 students; average loss in revenue is approximately \$156 Million
 - A 1% decline in enrollment is approximately \$52 Million
- Projected Unassigned Ending Balances:
 - Fiscal Year 2021-22 – \$1,305.3 Million
 - Fiscal Year 2022-23 – \$751.7 Million
 - Fiscal Year 2023-24 – \$112.9 Million

Online Resources:

- 2021-22 Final Budget: <https://achieve.lausd.net/Page/1679>

Websites:

- Chief Financial Officer <https://achieve.lausd.net/Page/1679>
- Budget Services and Financial Planning Division <https://achieve.lausd.net/Page/431>
- School Fiscal Services <https://achieve.lausd.net/Page/794>

OPEN DATA PORTAL

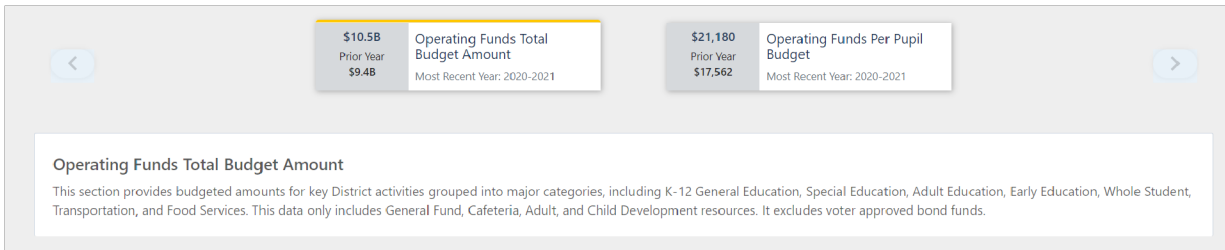
As part of our efforts to improve budget transparency, LA Unified has launched a budget tool available to staff, students, and the public in the Open Data Portal. This tool is available in the Open Data Portal at <https://my.lausd.net/opendata/dashboard>.

The budget tool includes information on four of the District’s main operating funds (General Fund, Cafeteria, Adult, and Early Education), and has the following summaries and features:

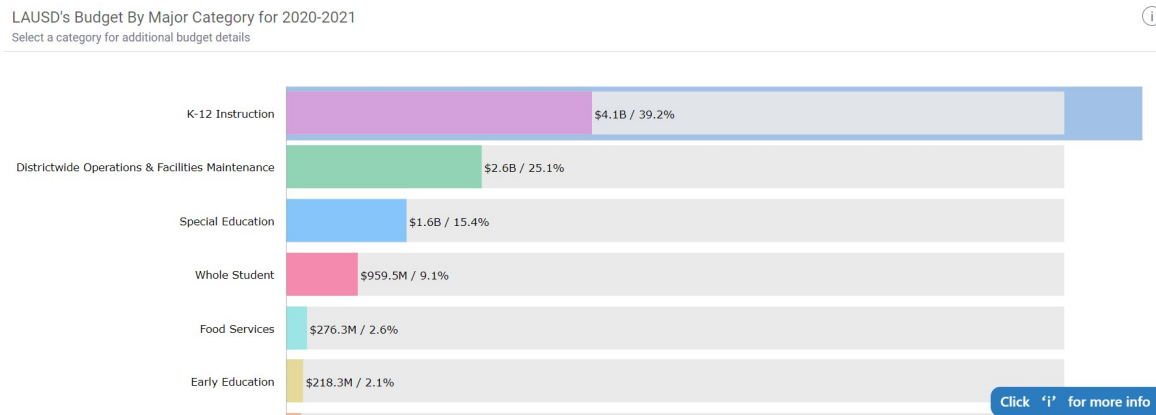
- Budget summaries by category (e.g., Instruction, Special Education, Transportation)
- Budget summaries by school sites
- Tools to compare budgets by category and year
- Users may choose to view summaries either by total amount or by per pupil amount
- Three years of budget data

Below are some examples of financial information that are available on the Open Data Dashboard.

1. Total budget amounts and per pupil budget amounts across the District’s four operating funds:



2. Total budgeted dollars by major category:



School Budget Reports

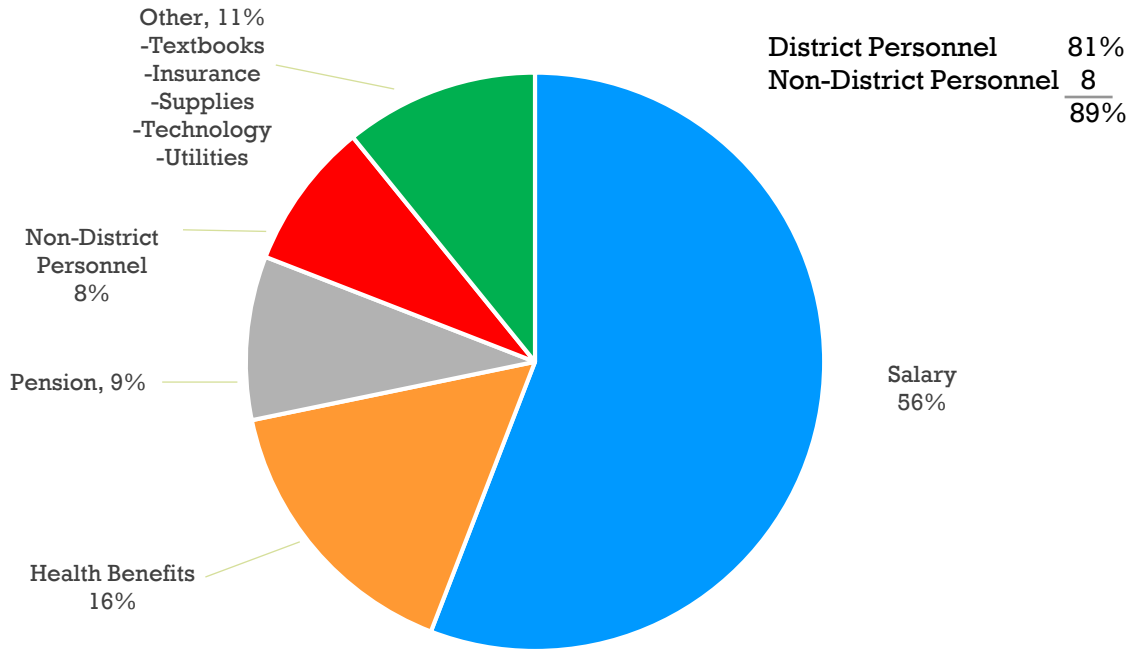
Individual school budget and spending reports shown below are available on the school's web page and can be accessed at:

<https://schooldirectory.lausd.net/schooldirectory/>



- **Budget Availability Report** ○ This is a pre-formatted report that shows the current budget, encumbrances, expenditures, and available balances.
 - **School Spending Report** ○ This report provides the same data shown in the Budget Availability Report but can be sorted in various ways such as by program code or description and by commitment item or description.
 - **School Allocation Summary** ○ This summary reflects school resources in select program codes allocated during budget development. This report does not reflect any encumbrance or expenditure information.
 - **Budget Development Reports**
 - The reports are classified by various types of funds. It includes a school's attendance, enrollment, demographic information, as well as the number and cost of staffing. These reports reflect budgets but not encumbrances, expenditures, or available balances.
 - These reports reflect summaries of school allocations/resources for the upcoming school year as of three different points in time shown below.
 - Before school budget development
 - After school budget development
 - After approval of the Board of Education
- Budget Summaries by Fiscal Year and Month** ○ These reports reflect the same information as the Budget Development Reports above except these are by school year and month. These reports reflect budgets but not encumbrances, expenditures, or available balances.

89% of Our Spending is On People



SCHOOL STAFFING AND OTHER RESOURCES

Introduction

The School Staff and Resources section describes personnel and non-personnel resource allocations made to most district schools based on an approved allocation rates or “norm”. Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, options schools, early childhood centers, community adult schools, regional occupational centers (ROC) and skills centers.

Personnel resources provided on a “norm” basis include positions such as teachers, principals, assistant principals, clerical, and other personnel. Staffing allocations also include non - classroom support personnel such as teacher librarians, guidance, welfare, attendance, physical and mental health personnel, campus aides, and maintenance and operations staff.

A separate listing is provided for materials and supplies allocations to cover the basic needs of instructional materials, textbooks, custodial, gardening and operational supplies, and school/community advisory committee expenses.

For resources allocated specifically for students with disabilities, please see School Staffing and Resources – Special Education.

SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION

Resource	2020-21 Basis of Allocation	2021-22 Basis of Allocation
Administrators	Norm Day enrollment; staffing ratios	Same
Arts	Based on the Arts Equity Index, which evaluates the need for resources based on current arts instruction and resources, professional development, Title I status, and the Student Equity Needs Index.	Same
Campus Aides	Three (3) to eight (8) hours of supervision support per day; number of personnel vary based upon security considerations	Same
Carryovers	Assuming the account is a carryover account, prior year's actual year-end balance; 50% of "projected carryovers were allocated during budget development	Same
Clerical Support	Norm Day enrollment; staffing ratios	Same
Coaches	Allocated by Local Districts based on school needs	Same
Counselors	Norm Day enrollment; staffing ratios	Same
Custodial Support	Norm Day enrollment and square footage of campus	Same
Day-to-day Substitute Teachers	10 days per in-classroom teacher	Same
Financial Managers/Senior Financial Managers	One full-time financial manager per 2 middle schools; one full-time senior financial manager for each high school	Same
General Supplies	Norm Day enrollment <i>times</i> a rate; \$17 per K-12 student	Same
Innovation Funds	Based on ACLU vs. LAUSD case settlement with regards to the use of LCFF's supplemental and concentration funds; last year to spend any remaining funds	No allocation; ended in 2020-21
Instructional Materials	Norm Day enrollment <i>times</i> a rate; \$18 per K-6 student; \$22 per 7-8 student; \$24 per 9-12 student	Same
Librarians	One full-time librarian for each secondary school with a library	Same

2021-22 BUDGET

Resource	2020-21 Basis of Allocation	2021-22 Basis of Allocation
Library Aides	One 3-hour library aide per elementary school with grades K-5 including span schools and special education centers	Same
Nurses	Enrollment, TSP percentage, and health needs	One full-time position for each campus
Psychologists	Norm Day enrollment and staffing ratio	Same
Special Education	Based on IEP program counts and staffing ratios	Same
Student Equity Needs Index (SENI)	Ranks schools using a variety of indicators, including targeted student population (low- income, English learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate, to name a few.	Same
Teachers	Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by one compared to 2019-20	Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by two compared to 2020-21
Title I	Resources allocated based on the Title I Ranking (percentage of low-income students); the minimum eligibility threshold was 45%.	Same

Norm Day enrollment – count of active students as of Norm Day, the 5th Friday of the instructional calendar

ONLINE LINKS TO SCHOOL-LEVEL BUDGETS

- ✦ **School Allocation Summaries** - <https://achieve.lausd.net/Page/17405>
This shows the summaries of resources by school for select program codes.
- ✦ **SENI Ranking and Allocation Summary** - <https://bit.ly/3okh7NX>
A summary of Student Equity Needs Index (SENI) ranking and corresponding allocation for each school can be viewed from the link above.
- ✦ **Title I Allocations**
A summary of Title I school ranking, per pupil rate, and corresponding allocations per school can be accessed from the links below:
 - Title I Program Allocation Summary - <https://bit.ly/3uUocqX>
 - Comparative Title I School Data - <https://bit.ly/3huPQqx>
 - Title I School Ranking By Alpha Order - <https://bit.ly/3flKY4v>
 - Title I School Ranking By Rank Order - <https://bit.ly/3wbET14>
- ✦ **School Budget Reports** - <https://schooldirectory.lausd.net/schooldirectory/>
School budgets at different points in time can be viewed as follows:
 - Allocations/resources before school budget development
 - Allocations/resources after school budget development
 - Allocations/resources after Board of Education approval
- ✦ **Staffing Bulletins** – <https://achieve.lausd.net/Page/17405>
This link will take you to the staffing ratios for various types of schools. Users may use this link <https://achieve.lausd.net/Page/17405> to estimate staffing allocations.
- ✦ **Class Size Table By Type of School** - <https://bit.ly/3bvMMGG>
This document shows class size averages and class size maximums by type of school and grade level.
- ✦ **General Fund School Programs Manual** - <https://bit.ly/2RZHlsZ>
This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for position and non-position items. This also includes guidance on budget development for schools.
- ✦ **School Fiscal Services Branch Website** – <https://achieve.lausd.net/Page/794>
This website takes you to documents and other references for school budgeting and more.

Regular Elementary Schools

Staffing of elementary schools is based on norm tables and district policies. The norm tables prescribe the numbers and types of positions for a given enrollment.

ELEMENTARY SCHOOL NORMS – 2021-2022

Certificated Staff (based on District norm):

1	Teacher per 24 students in kindergarten
1	Teacher per 24 students in grades 1-3
1	Teacher per 35.5 students in grades 4-6*
1	Principal per school
1	Assistant Principal for schools with 1,000 to 1,809 students
2	Assistant Principals for schools with 1,810 to 2,419 students
3	Assistant Principals for schools with 2,420 or more students

Continuing for fiscal year 2021-22, elementary students enrolled in an approved Dual Language Programs such as Dual Language Two-Way Immersion, Dual Language One-Way Immersion, and World Language Immersion Programs (e.g., Spanish, Korean, Mandarin, French, etc.) will be normed separately from the non-dual language classes. Grades K-3 will be normed based on a 24:1 student teacher ratio for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

*The district norm in grades 4-5 for targeted high needs and non-high needs elementary schools will be the same in FY 2021-22.

Substitute days – 10 days per norm register-carrying teacher

Classified Staff:

1	School Administrative Assistant per school, plus:
1	Office Technician for schools with enrollments up to 749
2	Office Technicians for schools with enrollment of 750 to 1,499
3	Office Technicians for schools with enrollment of 1,500 to 2,199
4	Office Technicians for schools with enrollment of 2,200 to 2,899
5	Office Technicians for schools with enrollment of 2,900 to 3,599
6	Office Technicians for schools with enrollment of 3,600 to 4,299
7	Office Technicians for schools with enrollment of 4,300 and above

**Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 27.0 students in grades 4-6 for non-targeted and targeted high needs Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students for non-targeted and targeted high needs non-PHBAO schools.*

Regular Secondary Schools

Staffing of secondary schools is based on norm tables and district policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide allocation for only five teaching periods.

SECONDARY SCHOOL NORMS – 2021-2022

Certificated Staff (based on District norm):

1	Teacher per 38.5 students in middle schools*
1	Teacher per 38.5 students in senior high schools**
1	Principal per school
1	Assistant Principal, Secondary Counseling Services per school with enrollment of 700 to 1,354
1	Assistant Principal per school with enrollment of 1,355 to 1,749
2	Assistant Principals per school with enrollment of 1,750 to 2,088
3	Assistant Principals per school with enrollment of 2,089 to 4,233
4	Assistant Principals per school with enrollment of at least 4,234

Continuing for fiscal year 2021-22, secondary schools with students enrolled in an approved Dual Language Program will be allocated 6 auxiliary periods for each program language. e.g., Dual Language Program and World Language Immersion Programs.

*The district norm in grades 6-8 for targeted high needs middle schools will be 1 teacher for 36.5 students.

Substitute days – 10 days per norm register-carrying teacher.

Classified Staff:

1	School Administrative Assistant per school, plus:
1	clerical position for middle schools with enrollments up to 700 plus 1 clerical position for each additional 450 students over 700
1	clerical position for senior high schools with enrollment of up to 700 plus 1 clerical position for each additional 450 students over 700
#	Financial Manager per middle school – financial manager at middle school will serve two (2) sites
1	Senior Financial Manager per senior high school

**Designated middle schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 30.0 students in academic classes for non-targeted high needs schools and 28.0 students in academic classes for targeted high needs Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 35.5 students in academic classes for non-targeted high needs and 33.5 students in academic classes for targeted high needs Non-PHBAO schools.*

***Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 30.0 students for academic classes in grades 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 35.5 students in academic classes in grades 9th and 10th for all other Non-PHBAO schools.*

Magnet Schools

Several Magnet Schools provide services to both elementary and secondary students. Teacher allocations are determined by the magnet and alternative school program norm tables for a given enrollment.

Other personnel allocations are based on district policies.

MAGNET SCHOOLS & CENTERS NORMS – 2021-2022

Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students (PHBAO):

1	Teacher per 24.0 students in grades K-3
1	Teacher per 27.0 students in grades 4-5*
1	Teacher per 30.0 students in grades 6-8**
1	Teacher per 30.0 students in grades 9-12

All other magnet schools and centers (Non-PHBAO):

1	Teacher per 24.0 students in grades K-3
1	Teacher per 30.0 students in grades 4-5*
1	Teacher per 32.5 students in grades 6-8**
1	Teacher per 32.5 students in grades 9-12

Substitute days – 10 days per norm register-carrying teacher

*There will be one teacher per 27.0 students in grades 4-5 for targeted Predominantly Hispanic, Black, Asian, and Other Non-Anglo (PHBAO) magnet schools/centers and one teacher per 29.5 students for Non-PHBAO targeted high needs magnet elementary schools/centers.

** There will be one teacher per 28.0 students in grades 6-8 for targeted Predominantly Hispanic, Black, Asian, and Other Non-Anglo (PHBAO) magnet middle schools/centers and one teacher per 30.5 students for all other Non-PHBAO targeted high needs middle schools/centers.

Options Schools

Options schools serve students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavioral needs, a lower pupil/teacher norm is provided.

OPTION SCHOOLS NORMS – 2021-2022

Continuation Schools

1	Teacher per 29 students
1	Principal per school
1	School Office Manager per school

Opportunity and Community Day Schools

1	Teacher per 21 students
1	Principal per School
1	Assistant Principal per School
1	School Administrative Assistant per School

Independent Study Schools

1	Teacher per 30 students
1	Principal per school
2	Assistant Principals per school
1	School Administrative Assistant per school

Early Childhood Education Centers

Early Childhood Education Centers are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. The Los Angeles Unified School District maintains at least the following minimum ratios in all early education centers.

California State Preschool Program (CSPP)		General Child Care and Development (CCTR)	
Adult to child ratio	1:8	Adult to child ratio	1:4
Teacher to child ratio	1:24	Teacher to child ratio	1:16

Staffing is allocated based on enrollment capacity and hours of operation. Compliance with these ratios shall be determined based on actual attendance.

EARLY CHILDHOOD EDUCATION CENTER NORMS - 2021-2022

Certificated Staff

1	Principal per early childhood education center
1	Teacher per 24 students in each early childhood education center
*	4-hour teacher

Classified Staff

1	Office Manager per early childhood education center
1	Housekeeper per early childhood education center
1	4-hour Building and Grounds worker per early childhood education center
8	8-hour aides for early childhood education centers with enrollment capacity of 96, <i>plus</i>
4	3-hour aides for early childhood education centers with enrollment capacity of 96
10	8-hour aides for early childhood education centers with enrollment capacity of 120, <i>plus</i>
5	3-hour aides for early childhood education centers with enrollment capacity of 120
12	8-hour aides for early childhood education centers with enrollment capacity of 144, <i>plus</i>
6	3-hour aides for early childhood education centers with enrollment capacity of 144
14	8-hour aides for early childhood education centers with enrollment capacity of 168, <i>plus</i>
7	3-hour aides for early childhood education centers with enrollment capacity of 168
16	8-hour aides for early childhood education centers with enrollment capacity of 192, <i>plus</i>
8	3-hour aides for early childhood education centers with enrollment capacity of 192

*Based on individual school needs

**Regional Occupational Centers (ROC)/Skills Centers (SC) and
Community Adult Schools**

Regional Occupational Centers (ROC)/Skills Centers (SC) and Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel.

Due to wide variances in the programs offered at each site, teacher hours are allocated based on available funding and community needs. In addition, other District programs allocate additional positions to schools with identified special community needs.

ROC/SKILLS CENTER AND COMMUNITY ADULT SCHOOL NORMS – 2021-2022

Certificated Staff

1	Principal
2	Assistant Principals, Operations
2	Assistant Principals, Adult Counseling Services
*	Teachers, Teacher Advisors, Teacher Counselors

Classified Staff

1	School Administrative Assistant
1	Occupational Center Financial Manager
1	School Office Computer Coordinator
1	Accounting Technician II
*	IT Support Technician
*	Office Technicians
*	Campus Aide
*	Building and Grounds Worker

*Based on individual school needs

SUPPORT PERSONNEL ALLOCATIONS FOR FY 2021-2022

Custodial Personnel – K – 12 Schools

Custodial Personnel allocations for K-12 schools are based on a combination of factors, mainly space (square footage of different types of areas) and student enrollment. For most K - 12 schools, allocations are based on the following:

- The minimum staffing allocation for a K-12 school is 16 hours and each school is allocated a Plant Manager within the allocation. Schools may also be allocated an Assistant Plant Manager based on the number of custodial hours on the night shift. The Plant Manager level is determined by the size of the campus. The placement of an Assistant Plant Manager as well as the levels of both the Plant Manager and Assistant Plant Manager can only be changed after review by Personnel Commission.
- Square footage area of interior space and exterior area hardscape and planted areas are used to determine a time value to clean the spaces daily.
- A Budget reduction factor is applied based on available funding for custodial staffing.
- An Enrollment factor of .41 minute per enrolled student is added back in after the above reduction.
- Custodial time is rounded to the nearest 4-hour increment to determine the amount of staffing budgeted for the school site.
- High schools and middle schools are also allocated C – basis School Facilities Attendant(s) whose main duty is to service restrooms and provide other miscellaneous duties within their job classification description when the school is in session.
- Pool custodians will be assigned to the Maintenance and Operations (M&O) Areas and will service schools' swimming pools in their respective M&O areas.

Custodial allocations are also augmented based on enrollment at schools using the criteria below. These criteria and allocations are subject to change based on availability of funds in Program 11694 Operations-school positions.

- Elementary schools with an enrollment greater than 606 students that are allocated 16 hours of custodial time will receive an additional 4-hour custodial allocation.
- Middle schools with an enrollment greater than 1,744 will receive an additional 4-hour custodial allocation.

Custodial Personnel – Special Education Centers and Special Education Program in K-12 Schools

Custodial staffing allocation for Special Education Centers and for combined special education and traditional school sites is first calculated like a traditional site. Custodial staffing hours may be added to site allocation due to:

- Special Education allocation rules below also apply to traditional schools with 500 or greater enrollment
- Traditional sites or stand-alone special ed sites with 5 or greater classrooms designated for students in the following programs: PCC, PAL, PSC, AUT, IDS, MDS, IDM, MD, EE, VI, and DHH (page II-22).
- The following allocations will be made to the sites described above:
 - 4 custodial hours if using 5-12 classrooms for designated programs
 - 8 custodial hours if using 13-17 classrooms for designated programs

- 12 custodial hours if using 18-23 classrooms for designated programs
- 16 custodial hours if using 24-29 classrooms for designated programs
- 20 custodial hours if using 30 or more classrooms for designated programs

Custodial Personnel – Option Schools

Custodial allocations for continuation schools, opportunity schools, community day schools, and independent study schools are calculated similarly to K-12 sites subject to the following guidelines:

- Continuation schools, opportunity schools, community day schools, and independent study schools are often contained within a larger K-12 campus. For these sites, enrollment and square footage values are included in the main site's allocation.
- The continuation school, opportunity schools, community day school, or independent study school program contribute funding based on the size of the area used on the main campus. The time apportioned to the continuation schools, opportunity schools, community day schools, or independent study schools and the funding program are included on the main site's custodial allotment sheet.

When a continuation school, opportunity school, community day school, or independent study school is not co-located with a larger campus, custodial allocation is calculated similarly to a typical K-12 school site.

Custodial Personnel – Adult Education Sites

Custodial allocations for Adult Education sites are calculated similarly to K-12 sites. Stand-alone Adult Education sites are assigned to a team cleaning group consisting of an appropriate level plant manager and an assistant plant manager as needed. The Division of Adult Education funds custodial staffing for these sites. When Adult Education uses a portion of a larger host campus, the Adult Education custodial team assigned to the Adult Ed centers in that area will provide custodial services for the campus areas used, in coordination with the site's plant manager and administrator. No additional custodial hours will be added to the host school site allotment, as the Adult Ed custodial team will provide needed custodial support.

Campus Aides

Campus aides are allocated to provide a range of three (3) to eight (8) hours of supervision support to schools subject to review and approval by Local District and District Operations based upon security considerations.

Teacher Librarians

Per the District - UTLA agreement of January 2019 (part of the settlement of the UTLA work stoppage), the District funds a full-time Teacher Librarians for all secondary schools, including SPAN schools. The agreement allowed a two-year period for implementation (2019-20 and 2020-21 school years). K-8 SPAN schools are included in this agreement. Each secondary school receives a one (1.0) position. For shared sites, the funding for the 1.0 position is divided among the schools sharing the site. The schools then pool the funding to purchase the 1.0 TL position. The funding provided for the Teacher Librarian position may not be repurposed.

School Nurses

Mandated health requirements must be met. Once the District’s minimum requirements are budgeted in Program 10529 TSP-Nurse/HS Couns School, additional categorical supplemental resources may be purchased to supplement, not supplant. Each school will receive full-time School Nurse allocation as required by the UTLA contract.

However, in the event of a nursing staff shortage, schools may not receive the entirety of their School Nurse time, and District Nursing Services will have the discretion to prioritize nursing time based on students’ health needs. While every effort will be made to minimize changes to the nursing allocation to schools, student health needs criteria will determine the priority for nursing services in the event of a staffing shortage, therefore resulting in possible changes during the school year. These funds should not be used for activities such as health office management or to provide services that can be assigned to trained unlicensed staff. Schools may purchase additional nursing time from their budget based on the health needs of their students.

There is no flexibility allowed on this resource.

School Psychologists

School Psychologists and related personnel are allocated to schools based on student needs and type of school. The following allocations represent minimum requirements for general education K-12 schools.

Elementary Schools	.25 day per week
Middle Schools	.4 day per week
Senior High Schools	.5 day per week

In addition to special education and general education allocations, schools purchase additional psychological services based on the needs of their students and the schools’ ability to fund the positions.

Pupil Services and Attendance Counselors

Schools purchase Pupil Services and Attendance Counselors services based on their needs for attendance services and the schools’ ability to fund the positions.

Black Students Achievement PSA Counselors are allocated at Elementary schools based on the criteria below:

- Greater than 200 Black student total enrollment with at least 1 of the following
OR
- Greater than 100 Black student total enrollment with 2 or more of the following:
 - Referral and suspension rates were greater than their percentage of enrollment at the school
 - Greater than 10 percentage points more Black students disagreed with the school experience survey items than the district average
 - Experienced more chronic absenteeism than the district average
AND
 - Percentage of students that met/exceed grade level standards in English Language Arts and math below district average
OR
 - Humanizing Education for Equitable Transformation (HEET) School

Material and Supply Allocation Rates

Allocations for Instructional materials, school advisory committee expenses, and operational supplies are made to schools according to the following rates.

INSTRUCTIONAL MATERIALS		
<u>Program</u>	<u>2020-2021 Rate</u>	<u>2021-2022 Rate</u>
General Education:		
K-6	\$16 per student	\$18 per student
7-8	\$20 per student	\$22 per student
9-12	\$22 per student	\$24 per student
Instructional Materials Block Grant	*	*
Community Adult Schools	*	*
Options Schools	\$739 per teacher	\$739 per teacher
Regional Occupational Centers and Skills Centers	*	*
Regional Occupational Program	*	*

**Allocations are determined based on school needs*

OPERATIONAL SUPPLIES

	<u>2020-2021 Rate</u>	<u>2021-2022 Rate</u>
Community Adult Schools	\$112.50 per custodial hour (separate site) + \$3.20 per student (all sites)	\$112.50 per custodial hour (separate site) + \$3.20 per student (all sites)
Continuation Schools	\$32.65 per custodial hour + \$7.49 per student	\$32.65 per custodial hour + \$7.49 per student
Opportunity Schools	\$75.50 per custodial hour + \$6.14 per student	\$75.50 per custodial hour + \$6.14 per student
Regular Schools	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Special Education	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Administrative Sites	\$204.00 per custodial hour	\$204.00 per custodial hour

Los Angeles Unified School District

2021-22 BUDGET

SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION

These do not include Related Services and their required teacher ratios.

<u>Acronym</u>	<u>Name</u>	<u>Teacher Norm for Students Up to 8 Years Old</u>	<u>Teacher Norm for Students 9 Years Old & Above</u>	<u>Notes</u>
AUT A	Autism – Alternate Curriculum	8	8	
AUT C	Autism – General Education Curriculum	10	10	
DHH	Deaf and Hard of Hearing	6	8	
ED	Emotional Disturbance	8	8	
IDM	Intellectual Disability Moderate	12	12	
IDS	Intellectual Disability Severe	10	10	
INC	Inclusion	20	20	Supports SWDs in GE classroom settings. Replaces GE Curriculum Special Day & RSP Programs at select schools.
MD	Multiple Disabilities	8	8	
PAL	Preschool for All Learners	10	-	
PAL/CC	Preschool for All Learners Collaborative Classroom	10	-	Part of instructional day is spent with 14-24 GE students and 1 GE teacher
PCC	Preschool Collaborative Classroom Early Education Centers	10	-	Also 1 GE Teacher, only at EECs.
PCC/ETK	Preschool Collaborative Classroom with Expanded Transitional Kindergarten	10	-	Total class norms at 24 with 8 SWD and 16 GE children. Also receives 1 GE Teacher. To replace PCC program at non-EEC locations.
PSC	Preschool Comprehensive Program	8	-	
RSP	Resource Specialist Program	28	28	
SLD	Specific Learning Disability	12	12	
VI	Visually Impaired	6	8	
Special Education Centers and Career Transition Centers		10	10	

2021-22 LCAP Supplemental and Concentration Fund Expenditures

LCAP Goal	LCAP Action #	LCAP Action Title	2021-22 Expenditure
1	3	District-Level Graduation Readiness Supports (A-G Interventions)	\$ 10,601,667
1	4	Targeted School-Level Graduation Readiness Supports	\$ 32,596,841
1	5	College Access Program	\$ 505,646
1	6	Increased Access to Advanced Placement (AP) and International Baccalaureate (IB) Programs	\$ 5,623,428
1	8	Linked Learning	\$ 2,751,169
1	9	Special Education Transition Services	\$ 6,174,555
1	10	SENI Investments to Increase Access to Programs and Supports for 100% Graduation	\$ 67,514,286
2	6	Central District Supports for Instruction	\$ 349,015
2	7	Local District Supports for Instruction	\$ 36,894,228
2	8	Community of School Supports for Instruction	\$ 2,319,927
2	9	School-Level Supports for Individualized Learning Interventions	\$ 430,890,899
2	11	Instructional Technology	\$ 15,864,032
2	13	Supplemental Arts Education	\$ 33,474,508
2	14	Early Education and Expanded Transitional Kindergarten	\$ 195,695,231
2	15	Primary Promise (Elementary Literacy and Mathematics Interventions)	\$ 1,835,547
2	16	Secondary Literacy Supports and Interventions	\$ 4,056,525
2	17	Dual Language Education Program	\$ 118,782,345
2	25	English Learner Supports	\$ 5,183,977
2	26	SENI Investments to Increase Access to Programs and Supports for Proficiency for All	\$ 250,560,420
3	2	Health Access and Equity: Supplemental Student Health Services	\$ 98,641,314
3	5	Supplemental Afterschool Programs	\$ 7,788,541
3	6	Attendance Interventions	\$ 4,038,757
3	7	School Enrollment Placement and Assessment (S.E.P.A.) Center	\$ 1,185,520
3	8	FamilySource System	\$ 1,544,296
3	9	Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness	\$ 36,940,858
3	10	SENI Investments to Increase Access to Programs and Supports for Excellent Attendance	\$ 32,463,827
4	3	Aligned Strategic Planning and Accountability	\$ 221,362
4	4	Student Empowerment	\$ 252,471
4	5	SENI Investments to Increase Access to Programs and Supports for Parent, Student and Community Engagement	\$ 19,115,640
5	3	Supplemental School Climate Support Staff	\$ 8,832,828

LCAP Goal	LCAP Action #	LCAP Action Title	2021-22 Expenditure	
5	4	Mental Health Supports	\$	2,315,288
5	5	Positive Behavior Interventions and Restorative Practices	\$	2,034,500
5	6	SENI Investments to Increase Access to Programs and Supports for School Safety and Climate	\$	53,992,092
			Total = \$	1,491,041,540
Total (including Affiliated Charter Supplemental and Concentration Expenditures) =			\$	1,555,730,000

STUDENT EQUITY NEEDS INDEX (SENI)

The District uses the Student Equity Needs Index score to determine the Targeted Student Population (TSP) allocation to schools.

Overview

There are four fundamental principles in designing an equity-based funding formula:

- Equity – funds should be allocated according to need.
- Transparency – the methodology for allocating funds is clear, simple, and understandable.
- Fairness – schools with similar needs should receive similar funds per TSP student.
- Stability and Feasibility – funds should be allocated in a manner that causes minimal disruption to school planning.

Equity-Based Funding Formula

- Based on the school's SENI score, there are five rankings: Highest, High, Moderate, Low, and Lowest.
- Funds are allocated on a continuous per pupil rate based on the school's Student Equity Needs Index score.
- The SENI per pupil rates for secondary schools are higher than elementary schools to recognize the higher costs to operate middle and high schools.
- In school year 2020-21, it was necessary to establish five new program codes to align and track budgeted expenditures to LAUSD's Local Control Accountability Plan (LCAP) goals. Funds that were originally allocated in program code 10552, SENI, were transferred to the new LCAP program codes below:
 - Program 10983, 100% Graduation
 - Program 10984, Proficiency for All
 - Program 10985, 100% Attendance
 - Program 10987, Parent and Community Engagement
 - Program 10988, School Safety.

Student Equity Needs Index 2018 - Refresh

Student Equity Needs Index 2018					
Highest	Index 2.0 Indicators of Need	Data Range	Index Weight		
			HS	MS	ES
High	Percentage of Foster Youth	Annual	5%	5%	5%
	Percentage of Homeless Youth	Annual	5%	5%	5%
	Percentage of English Learners	Annual	5%	5%	5%
	Percentage of Standard English Learners	Annual	5%	5%	5%
	Percentage of Low-Income S.W.D.	Annual	5%	5%	5%
Moderate	Percentage of Unduplicated Students	Annual	20%	20%	20%
	Suspension Rates	Annual	5%	5%	5%
	1 st Grade DiBELS	Annual			30%
Low	Incoming 6 th /9 th Grade Math SBAC	Annual	10%	15%	
	Incoming 6 th /9 th Grade ELA SBAC	Annual	10%	15%	
	Chronic Absenteeism	Annual	5%	5%	5%
	I-Star Reports	3-Year Avg.	5%	5%	5%
Lowest	Asthma Severity Rate	3-Year Avg.	5%	5%	5%
	Non-Fatal Gun Shot Injuries	3-Year Avg.	5%	5%	5%
	A-G Completion Rate (High School Only)	Annual	10%		

Los Angeles Unified School District

2021-22 BUDGET

STUDENT EQUITY NEEDS INDEX (SENI) PER PUPIL RATES

LOS ANGELES UNIFIED SCHOOL DISTRICT
 STUDENT EQUITY NEEDS INDEX (SENI) PER PUPIL RATES
 FY 2021-22
 As of March 26, 2021

SENI 2021 Quintile	School Type	No. of Schools	No. of Unduplicated Students	Total Allocation
1 - HIGHEST	1-Elementary	100	48,185	51,847,201
	2-Middle School	18	10,934	18,365,746
	3-High School	21	21,002	35,863,810
	4- Span School	3	2,823	3,732,344
1 - HIGHEST Total		142	82,944	109,809,101
2 - HIGH	1-Elementary	99	42,472	38,578,416
	2-Middle School	18	15,217	22,722,089
	3-High School	21	11,438	17,291,185
	4- Span School	5	3,645	4,862,738
2 - HIGH Total		143	72,772	83,454,428
3 - MODERATE	1-Elementary	97	36,858	28,655,173
	2-Middle School	18	15,556	21,061,237
	3-High School	20	22,479	30,375,869
	4- Span School	7	5,375	6,346,680
3 - MODERATE Total		142	80,268	86,438,959
4 - LOW	1-Elementary	98	32,380	21,489,340
	2-Middle School	17	14,103	17,648,179
	3-High School	22	21,425	25,601,770
	4- Span School	6	3,601	3,825,543
4 - LOW Total		143	71,509	68,564,832
5 - LOWEST	1-Elementary	98	20,102	11,331,149
	2-Middle School	17	13,614	14,843,836
	3-High School	19	21,273	21,197,500
	4- Span School	8	6,235	6,539,893
5 - LOWEST Total		142	61,224	53,912,378
6- Option School	Community Day School	9	934	393,325
	Continuation High School	41	4,879	2,000,905
	Opportunity School	6	561	239,425
6- Option School Total		56	6,374	2,633,655
7-Spec. Educ	Special Education School	9	1,116	452,485
7-Spec. Educ Total		9	1,116	452,485
Grand Total		777	376,207	405,265,838

Los Angeles Unified School District

2021-22 BUDGET

STUDENT EQUITY NEEDS INDEX PLUS (SENI+) PER PUPIL RATES

**LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT EQUITY NEEDS INDEX PLUS (SENI+) PER PUPIL RATES
FY 2021-22**

SENI+ 2021 Quintile	School Type	No. of Schools	No. of Unduplicated Students	Total Allocation
1 - HIGHEST	1-Elementary	99	47,510	51,438,346
	2-Middle School	18	10,934	11,813,058
	3-High School	22	20,014	21,627,005
	4-Span School	4	3,175	3,316,135
1 - HIGHEST Total		143	81,633	88,194,544
2 - HIGH	1-Elementary	98	42,385	39,322,163
	2-Middle School	18	14,215	13,298,382
	3-High School	21	14,625	13,458,057
	4-Span School	5	3,693	3,271,880
2 - HIGH Total		142	74,918	69,350,481
3 - MODERATE	1-Elementary	98	37,715	29,054,802
	2-Middle School	18	15,444	11,948,271
	3-High School	20	22,897	17,560,846
	4-Span School	6	3,540	2,714,069
3 - MODERATE Total		142	79,596	61,277,988
4 - LOW	1-Elementary	98	32,224	19,949,164
	2-Middle School	17	15,524	9,788,862
	3-High School	21	19,295	12,151,289
	4-Span School	6	5,036	3,107,687
4 - LOW Total		142	72,079	44,997,002
5 - LOWEST	1-Elementary	99	20,163	9,608,278
	2-Middle School	17	13,307	6,257,450
	3-High School	19	20,786	10,097,572
	4-Span School	8	6,235	2,851,515
5 - LOWEST Total		143	60,491	28,814,815
6 - Option School	Community Day School	9	832	660,327
	Continuation High School	39	4,347	3,450,041
	Independent Study	1	1,569	1,245,253
	Opportunity School	4	472	374,608
	Other	1	78	61,905
6 - Option School Total		54	7,298	5,792,134
7 - Special Educ	Special Education School	12	1,982	1,573,036
7 - Special Educ Total		12	1,982	1,573,036
Grand Total		778	377,997	300,000,000

*Allocation method per Equity is Justice 2021 Resolution (Res 023-20/21 adopted by Board of Education, May 11, 2021.

**To be implemented July 2021

TARGETED STUDENT POPULATION

These funds are intended to support the needs for Low Income, Foster Youth, Redesignated Fluent English Proficient (RFEPs), and English Learners (ELs).

Total Sources	\$ 22,304,455
Estimated Carryover	14,392,521
Total	\$ 36,696,976
Budgeted Expenditures	Amount
Programs	
Advanced Learning Options-Advanced Placement (AP) Readiness	\$ 380,000
College Readiness	505,646
Dual Language Education School Support	275,234
International Baccalaureate	3,723,428
Knowledge of English Yields Success (KEYS)/Asian Pacific and Other Languages Off	523,952
LAS Links CTB-McGrawHill ELD Assessment for EL & SEL	300,000
LD Discretionary Funds/Access to Core Coaches	10,756,698
LD EL Achievement Plan	821,567
Master Plan/Office of Civil Rights and Voluntary Agreement	6,048,949
Subtotal	\$ 23,335,474
School Support	
Access, Equity, and Acceleration Team	\$ 733,201
Counseling Coordinators	157,961
Dual Language Bilingual Program	1,697,733
Federal & State Education Programs	10,000
Human Resources Certificated, Recruitment, Selection, and Credential	146,199
LD/COS Administrators	1,262,985
Migrant Education	164,222
Multilingual and Multicultural Education Department	3,824,331
Office of Data and Accountability /School Information Branch	671,887
Parent and Community Services Branch	900,796
School Enrollment Placement and Assessment (S.E.P.A.)	1,185,520
Translations Unit	188,274
Subtotal	\$ 10,943,109
Reserve - Carryover Adjustment	\$ 2,418,393
Total Uses	\$ 36,696,976

Los Angeles Unified School District

2021-22 BUDGET

RESTRICTED PROGRAM SCHOOL PER PUPIL RATES

LOS ANGELES UNIFIED SCHOOL DISTRICT
 PER PUPIL RATE COMPARISONS
 FY 2020-21 to FY 2021-22
 As of March 11, 2021

Funding Source	Description	Allocation Basis	Program Code	FY 2020-21 Estimated	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2020-21 Actual vs FY 2021-22 Estimated Difference
Title I, Part A **	Socioeconomically Disadvantaged	K-12: 65-100% Poverty	7S046	\$ 775.00	\$ 823.00	\$ 953.00	\$ 130.00
		K-12: 50-64.99% Poverty		\$ 589.00	\$ 625.00	\$ 725.00	\$ 100.00
		K-12: 45-49.99% Poverty		\$ 447.00	\$ 474.00	\$ 549.00	\$ 75.00
Title I, Part A **	Socioeconomically Disadvantaged	Hold Harmless-Schools falling below 50% poverty	7S046	\$ -	\$ -	\$ 379.00	\$ 379.00
Title I, Part A (Parents)	Socioeconomically Disadvantaged	K-12: 65-100% Poverty	7E046	\$ 11.00	\$ 11.00	\$ 11.00	\$ -
		K-12: 50-64.99% Poverty		\$ 9.00	\$ 9.00	\$ 9.00	\$ -
		K-12: 45-49.99% Poverty		\$ 7.00	\$ 7.00	\$ 7.00	\$ -
Title I, Part A (Parents)	Socioeconomically Disadvantaged	Hold Harmless-Schools falling	7E046	\$ -	\$ -	\$ 5.00	\$ 5.00
	Proficient	Schools will not receive the Access to Core Coach allocation and LD will submit the SPSA/approved by MMED	7S176				
		Schools will receive the allocation thru their LD	7U197/7T197				

**Title I Targeted Assistance Schools (TAS) will be funded from program 70S46.

Los Angeles Unified School District

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TITLE I, PART A SOCIOECONOMICALLY DISADVANTAGED STUDENTS

These funds are used to meet the educational needs of low-achieving students in the District's highest-poverty schools.

	Final Budget
Estimated Entitlement	\$ 342,386,817
FY 21 Additional Entitlement	\$ 21,215,103
Estimated Carryover	93,697,736
Total	\$ 457,299,656

Budgeted Expenditures	No. of	Rate	Amount
School Discretionary Per Pupil Allocations	Students		
Poverty % = 100% -65%	322,330	\$ 953	\$ 307,180,490
Poverty % = 64.99% -50%	24,032	\$ 725	17,423,200
Poverty % = 49.99% -45%	2,223	\$ 549	1,220,427
Hold Harmless	333	\$ 379	126,207
Subtotal	348,918		\$ 325,950,324

Reserve-

Parent Involvement Reservation

Per Pupil Allocations

Poverty % = 100% -65%	322,330	\$ 11.00	\$ 3,545,630
Poverty % = 64.99% -50%	24,032	\$ 9.00	216,288
Poverty % = 49.99% -45%	2,223	\$ 7.00	15,561
Hold Harmless	333	\$ 5.00	1,665
	348,918		\$ 3,779,144

Community Representatives			38,781
District Parent Educator Coaches			933,039
LD Administrator of PCE			220,193
LD Pending Distribution			273,461
Mileage for Parents			500
Parent Community Facilitator			26,004
Parent Community Student Services Branch			1,116,380
Private Schools Proportionate Share			21,774
Subtotal			\$ 6,409,276

Private Schools

Per Pupil Allocations			\$ 978,001
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Mandatory Reservations (Reservation Required)

Homeless Program			\$ 1,175,286
Neglected Program			1,527,233
Subtotal			\$ 2,702,519

Los Angeles Unified School District

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Other Reservation Allowed

2022 Summer Programs	\$	29,000,000
A-G Diploma Counselor		13,020,985
2021 Summer Programs*		13,000,000
Equity in Math		9,413,591
College and Career Coach (Middle School)		9,229,473
Fall and Spring Programs		7,500,000
Early Literacy		2,844,720
Read Education for Acceleration and Differentiation (READ)		2,209,125
Newcomer Coaches/Counselors		1,467,810
LTEL/Spec Ed PD/AVID Excel/Linked Learning		1,379,980
Newcomer Summer Program		1,020,000
Winter Spring Plus-Credit Recovery		623,670
Support for Option Schools		546,002
Middle School Student Aspirations Training		320,040
Salary Differentials		86,499
SSC Training		80,000
Subtotal	\$	91,741,895

Administration and Indirect Cost

Administration-Basic	\$	4,892,432
Administration-Neglected		153,302
Administration-Private School		1,128,005
District Title I Coordinators		2,020,954
Indirect Cost		21,222,948
Reserve-School Allocation Adjustment for Reconfigured Schools		100,000
Subtotal	\$	29,517,641

Total Expenditures **\$ 457,299,656**

Notes: *\$30 million of FY 2020-21 budget is allocated to Beyond the Bell for the administration of Extended Learning Opportunities and Newcomer Summer Programs which concludes on July 23, 2021 (FY 2021-22).

TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION

General Description

These funds are intended to increase the academic achievement of all students by helping schools improve teacher and principal quality through professional development and provide low-income and minority students greater access to effective teachers and principals.

Estimated Entitlement		\$	26,666,968
Estimated Carryover			10,376,779
Total		\$	37,043,747
Budgeted Expenditures			Amount
Pre K - 12 Curriculum Services			
A-G Intervention		\$	2,143,188
District positions			8,602,339
Integrated Library & Textbook Services			99,682
Office of Chief Academic Officer			7,915,786
Office of Curriculum & Instruction / School Support			154,843
Office of Curriculum & Instruction / Secondary			653,711
Personalized Learning Systems			530,910
Subtotal		\$	20,100,459
Human Resources (HR)			
HR-Administrator Development & Support		\$	621,587
HR-Beginning Teacher Growth & Development			464,529
HR-Certificated Performance Evaluation Support			1,011,783
HR-Certificated Workforce Management			589,051
HR-Credential Services Unit			320,046
HR-Educator Development & Support			167,854
HR-Induction Program, Credentials, and Contracts			1,460,200
HR-Intern, Credentialing, and Added Authorization Program (iCAAP)			2,389,321
HR-Office of Chief Human Resources Officer			2,855,456
HR-Office of Deputy Chief Human Resources Officer			1,020,300
HR-NBC Teachers Unit			356,174
HR-Peer Assistance			83,000
Subtotal		\$	11,339,301
Stipends			
Bilingual Differential Salaries			1,670,000
Subtotal		\$	1,670,000
Private Schools Equitable Share		\$	1,650,105
Other			
Indirect Cost	4.96%		1,750,543
Indirect Cost - Admin (Private Schools)	2.00%		533,339
Subtotal		\$	2,283,882
Total Expenditures		\$	37,043,747

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TITLE III, PART A LIMITED ENGLISH PROFICIENCY (LEP)

These funds are used to ensure that limited-English-proficient (LEP) students attain English proficiency and meet the same academic standards that other students are expected to meet.

Estimated Entitlement	\$ 10,877,305
Estimated Carryover	8,895,238
Total	\$ 19,772,543

Budgeted Expenditures	No. of LEP Students	Rate	Amount
Resources to Support Schools			
Local District Support to Schools			\$ 13,009,271
Multilingual and Multicultural Education Department			
Professional Development			4,256,983
Subtotal			\$ 17,266,254
Private Schools Equitable Share	711	\$ 114.40	\$ 81,338
Private School Initial Assessment			\$ 60,000
Indirect Cost (2% Cap)			\$ 387,697
Reserve for Adjustment			\$ 1,977,254
Total Expenditures			\$ 19,772,543

TITLE IV, PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT

General Description

These funds are intended to increase capacity by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology to advance the academic and digital literacy of all students.

Estimated Entitlement	\$ 25,400,052
Estimated Carryover	18,681,342
Total	\$ 44,081,394

Budgeted Expenditures	Amount
Pre K - 12 Curriculum Services	
Access to Well-Rounded Education	\$ 17,786,525
Safe & Healthy Environment	14,844,778
Improve Use of Technology	7,405,830
Subtotal	\$ 40,037,133
Private Schools Equitable Share	\$ 1,453,146
Other	
Indirect Cost	4.96% 2,083,114
Indirect Cost - Admin. (Private Schools)	2.00% 508,001
Subtotal	\$ 2,591,115
Total Expenditures	\$ 44,081,394

BLACK STUDENT ACHIEVEMENT PLAN

The Black Student Achievement Plan (BSAP) provides supplemental services and supports to 53 schools that have high numbers of Black students and high need indicators, specifically Math and English Language Arts proficiency rates below the district average, higher than average referral and suspension rates or identified as a Humanizing Education for Equitable Transformation (HEET) School. BSAP is primarily funded by reinvestment of funds from the Los Angeles School Police Department's budget.

The goals of the Black Student Achievement Plan are to:

- 1) Ensure materials and instruction are culturally responsive to Black students and provide additional support and intervention to students to close literacy and numeracy skill gaps,
- 2) Work with community groups that have demonstrated success with Black students and families to improve readiness, and
- 3) Reduce over-identification of Black students in suspensions, discipline, and other measures through targeted intervention to address students' academic and social-emotional needs.

The table below shows the investment details for BSAP.

Administrative Support (schools)	\$525,313
Central Office Support	592,641
Climate and Wellness Grant	4,987,359
Community Contract Services	204,701
Community Representatives	25,942
Coordinators	6,386,712
Counselors (at secondary schools only)	3,921,750
Curriculum Grant	2,000,003
Instructional Materials	647,265
Literacy/Math Coach and Differential	315,153
Professional Development	2,583,597
Pupil Services and Attendance Counselors (at elementary schools only)	4,066,478
Psychiatric Social Workers	8,366,776
School Climate Advocates*	12,914,980
Total	\$47,538,670

*\$9.9 M has not been implemented as of the printing of this book.

DISTRICT CLASS SIZE

This section provides information related to the student teacher ratios at district schools.

The district policy pertaining to the staffing at district schools for most certificated and clerical personnel is based on recommended staffing tables that take into account student enrollment, school type, student needs and other school characteristics.

The chart on the next page provides a historical comparison of teacher to student staffing ratios by school type and integration status.

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DISTRICT CLASS SIZE

Type of School	Subject(s)	Grade Level	2015-16	2016-17	2017-18	2018-19	2019-20 Target High Needs Sch	2019-20 Targeted Non-High Needs Sch	2020-21 Targeted High Needs Sch	2020-21 Targeted Non-High Needs Sch	2021-22 Targeted High Needs Sch	2021-22 Targeted Non-High Needs Sch
Elementary District Norm	All	K	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
Elementary District Norm	All	1-3	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
Elementary District Norm	All	4-5/(6)	39.00	39.00	39.00	39.00	36.00	38.00	35.50	37.00	35.50	35.50
Elementary PHBAO	All	K	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO	All	1-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO	All	4-5/(6)	30.50	30.50	30.50	30.50	27.50	29.50	27.00	28.50	27.00	27.00
Elementary PHBAO Magnet	All	K-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO Magnet	All	4-5/(6)	30.50	30.50	30.50	30.50	27.50	29.50	27.00	28.50	27.00	27.00
Elementary Non-PHBAO	All	K	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary Non-PHBAO	All	1-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary Non-PHBAO	All	4-5/(6)	36.00	36.00	36.00	36.00	33.00	35.00	32.50	34.00	32.50	32.50
Elem Non-PHBAO Magnet	All	K-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elem Non-PHBAO Magnet	All	4-5/(6)	34.00	34.00	34.00	34.00	31.00	33.00	30.00	32.00	29.50	30.00
Middle District Norm	All	6-8	42.50	42.50	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50
Middle PHBAO	Academic	6-8	34.00	34.00	34.00	34.00	31.00	33.00	30.00	32.00	28.00	30.00
Middle PHBAO	Non-acad	6-8	42.50	42.50	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50
Middle PHBAO	Combined	6-8	36.43	36.43	36.43	36.43	33.40	35.42	32.38	34.41	30.36	32.38
Middle PHBAO Magnet	All	6-8	34.00	34.00	34.00	34.00	31.00	33.00	30.00	32.00	28.00	30.00
Middle Non-PHBAO	Academic	6-8	39.50	39.50	39.50	39.50	36.50	38.50	35.50	37.50	33.50	35.50
Middle Non-PHBAO	Non-acad	6-8	42.50	42.50	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50
Middle Non-PHBAO	Combined	6-8	40.45	40.45	40.45	40.45	37.45	39.45	36.45	38.45	34.44	36.45
Middle Non-PHBAO Magnet	All	6-8	36.50	36.50	36.50	36.50	33.50	35.50	32.50	34.50	30.50	32.50

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DISTRICT CLASS SIZE

Type of School	Subject(s)	Grade Level	2015-16	2016-17	2017-18	2018-19	2019-20 Target High Needs Sch	2019-20 Targeted Non-High Needs Sch	2020-21 Targeted High Needs Sch	2020-21 Targeted Non-High Needs Sch	2021-22 Targeted High Needs Sch	2021-22 Targeted Non-High Needs Sch
High School District Norm	All		42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School PHBAO	Academic	9-10	34.00	34.00	34.00	34.00	33.00	33.00	32.00	32.00	30.00	30.00
High School PHBAO	Non-acad	9-10	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School PHBAO	Academic	11-12	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School PHBAO	Non-acad	11-12	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School PHBAO Magnet	All	9-12	34.00	34.00	34.00	34.00	33.00	33.00	32.00	32.00	30.00	30.00
High School Non-PHBAO	Academic	9-10	39.50	39.50	39.50	39.50	38.50	38.50	37.50	37.50	35.50	35.50
High School Non-PHBAO	Non-acad	9-10	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School Non-PHBAO	Academic	11-12	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School Non-PHBAO	Non-acad	11-12	42.50	42.50	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50
High School Non-PHBAO Magnet	All	9-12	36.50	36.50	36.50	36.50	35.50	35.50	34.50	34.50	32.50	32.50
Community Day Schools, Opportunity Schools and Pregnant Minors			21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
Continuation Schools			29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
Independent Study - City of Angels			30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00

DISTRICT ENROLLMENT TRENDS

This section provides information and data related to the number of students served in the district schools.

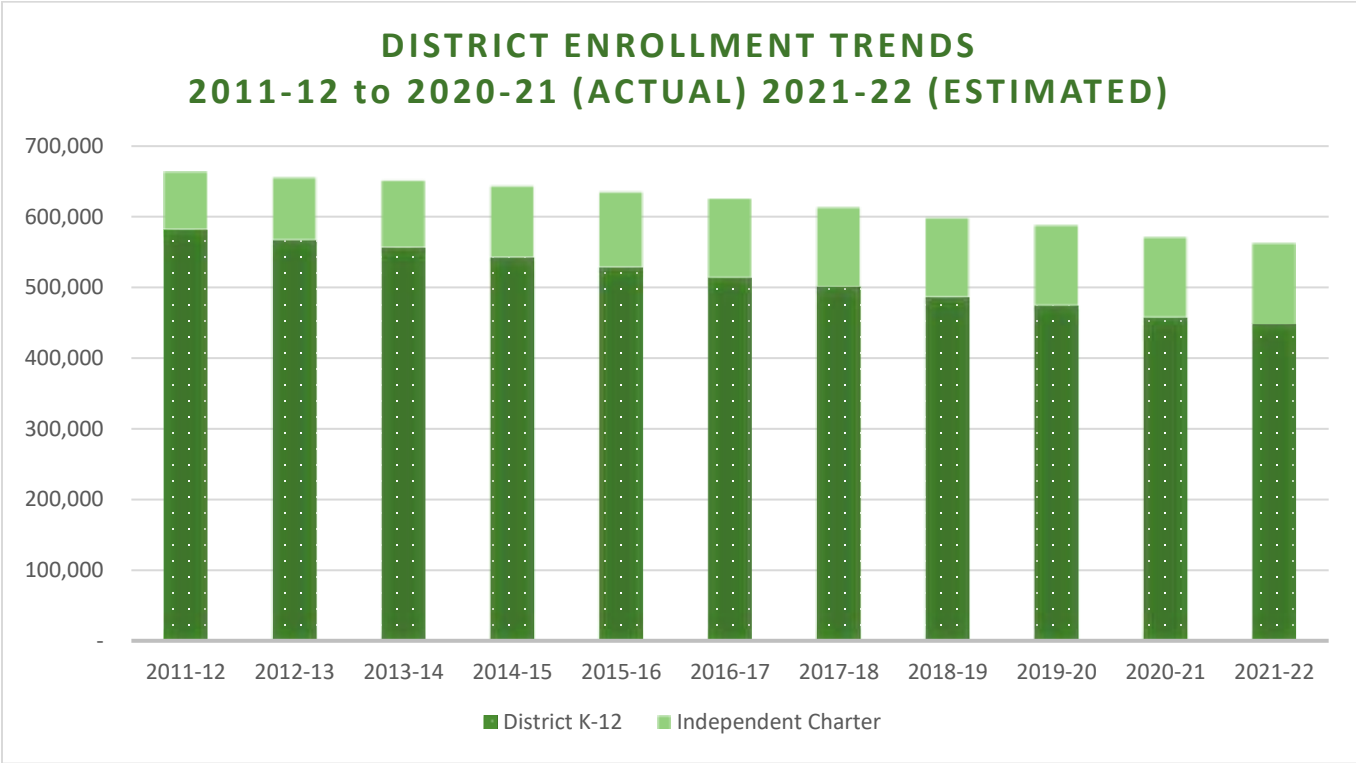
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to the next based on past trends. Estimated enrollments in grades 1 through 12 are calculated based on a variety of scenarios using weighted and true averages overtime. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Enrollment peaked in 2002-03 at 746,831 and has declined each year since. This is due to several factors, including the reduced birth rate in Los Angeles County and the increasing cost of living in southern California.

Declining enrollment affects both revenue and expenditures. However, declining enrollment typically causes a more rapid decline in revenue after the first year. This is because declining enrollment districts are essentially “held harmless” for the decline from the previous year. Another contributing factor to the change in revenue and expenditures is the increase in students enrolled in fiscally independent charter schools.

The enrollment projections differentiate between students in fiscally independent charter and non-charter district schools. This helps the district estimate the impact of fiscally independent charter schools on the District’s budget. The fiscally independent charter school data include both schools that have converted from non-charter to fiscally independent charter school status (“conversion charters”) and schools that began their operation as fiscally independent charter schools (“start-up charters”).

The chart below shows the district enrollment trends for the past decade. The chart depicts the increase in the number of students enrolled in the independent charter schools in contrast with the decline in the district enrollment in K-12 schools.



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ENROLLMENT PROJECTION

Norm Day Enrollment - Including Independent Charter Schools

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated
LA County - Live Births Lagged 5 Years	139,679	133,160	130,312	131,697	128,523	130,150	124,440	122,940	116,850	110,167
Graded Enrollment										
Kindergarten	55,604	56,420	55,599	53,412	50,802	49,520	43,273	46,714	44,767	42,447
Grade 1	49,751	46,870	46,625	45,783	44,043	42,481	40,729	39,223	39,413	37,756
Grade 2	49,664	48,747	45,849	45,438	44,612	43,112	41,391	39,825	38,326	38,523
Grade 3	49,773	48,646	47,618	44,477	44,069	43,678	42,037	40,365	38,810	37,364
Grade 4	47,629	48,615	47,295	46,302	43,327	43,212	42,606	41,118	39,501	37,991
Grade 5	46,792	47,041	47,776	46,301	45,344	42,547	42,428	41,748	40,345	38,728
Grade 6	45,435	44,884	44,802	45,114	43,383	42,734	40,393	39,903	39,372	38,027
Grade 7	44,050	44,116	43,847	43,430	43,695	42,375	41,888	40,080	39,748	39,134
Grade 8	44,207	43,410	43,541	42,823	42,509	43,195	41,915	41,224	39,588	39,193
Grade 9	52,493	49,354	48,438	47,202	46,946	47,544	44,327	46,196	45,589	43,696
Grade 10	46,757	47,826	45,722	44,775	43,454	43,388	45,565	41,818	43,709	43,071
Grade 11	42,227	40,267	40,906	40,486	39,692	38,471	40,720	40,218	37,022	38,639
Grade 12	37,113	37,734	37,100	37,630	37,069	36,687	37,185	37,536	37,194	34,185
Total graded enrollment	611,495	603,930	595,118	583,173	568,945	558,944	544,457	535,967	523,384	508,754
K-3 enrollment	204,792	200,683	195,691	189,110	183,526	178,791	167,430	166,127	161,316	156,090
4-6 enrollment	139,856	140,540	139,873	137,717	132,054	128,493	125,427	122,769	119,218	114,746
7-8 enrollment	88,257	87,526	87,388	86,253	86,204	85,570	83,803	81,304	79,336	78,327
9-12 enrollment	178,590	175,181	172,166	170,093	167,161	166,090	167,797	165,768	163,514	159,591
Total graded enrollment	611,495	603,930	595,118	583,173	568,945	558,944	544,457	535,967	523,384	508,754
Other Enrollment										
Special day classes in regular schools	25,237	24,588	24,057	23,813	23,553	22,911	20,966	20,966	20,454	19,882
Special day classes in special ed schools	2,319	2,338	2,098	2,061	2,037	2,056	2,033	2,033	1,983	1,928
Continuation and opportunity schools	4,442	4,351	4,250	4,227	4,209	4,050	3,939	3,939	3,864	3,735
Total Other Enrollment	31,998	31,277	30,405	30,101	29,799	29,017	26,938	26,938	26,301	25,545
Total graded and Other Enrollment	643,493	635,207	625,523	613,274	598,744	587,961	571,395	562,905	549,685	534,299

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ENROLLMENT PROJECTION

Norm Day Enrollment - Independent Charter Schools Only

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated
LA County - Live Births Lagged 5 Years	139,679	133,160	130,312	131,697	128,523	130,150	124,440	122,940	116,850	110,167
Graded Enrollment										
Kindergarten	6,368	7,131	7,344	7,509	7,221	7,429	6,992	6,993	7,004	6,985
Grade 1	5,972	5,871	6,262	6,357	6,371	6,436	6,429	6,851	6,783	6,799
Grade 2	5,486	5,917	5,702	6,039	6,109	6,207	6,432	6,389	6,811	6,737
Grade 3	5,166	5,563	5,919	5,515	5,849	6,067	6,233	6,242	6,289	6,698
Grade 4	4,755	5,292	5,684	5,744	5,455	5,867	6,063	6,092	6,221	6,303
Grade 5	5,135	5,692	6,209	6,235	6,374	6,009	6,353	6,441	6,558	6,659
Grade 6	9,295	9,759	10,563	10,300	10,144	10,373	9,653	9,860	9,990	9,948
Grade 7	8,555	9,533	9,840	10,253	10,144	10,264	10,466	9,942	10,010	10,184
Grade 8	7,444	8,393	9,280	9,398	9,763	9,986	10,141	10,100	9,921	10,021
Grade 9	12,053	12,478	12,501	12,298	12,108	12,257	12,163	11,971	12,010	11,897
Grade 10	11,112	11,386	11,905	11,816	11,611	11,556	11,804	11,801	11,807	11,852
Grade 11	10,341	10,296	10,632	10,924	10,932	10,867	11,128	11,302	11,819	11,743
Grade 12	9,288	9,831	9,807	10,104	10,404	10,268	10,574	10,936	11,076	11,644
Total graded enrollment	100,970	107,142	111,648	112,492	112,485	113,586	114,431	114,919	116,297	117,467
K-3 enrollment	22,992	24,482	25,227	25,420	25,550	26,139	26,086	26,475	26,887	27,219
4-6 enrollment	19,185	20,743	22,456	22,279	21,973	22,249	22,069	22,393	22,769	22,910
7-8 enrollment	15,999	17,926	19,120	19,651	19,907	20,250	20,607	20,042	19,931	20,205
9-12 enrollment	42,794	43,991	44,845	45,142	45,055	44,948	45,669	46,010	46,711	47,134
Total graded enrollment	100,970	107,142	111,648	112,492	112,485	113,586	114,431	114,919	116,297	117,467
Other Enrollment										
Special Day Classes in regular schools	90	0	0	0	0	0	0	0	0	0
Special day classes in special ed schools	0	0	0	0	0	0	0	0	0	0
Continuation and Opportunity schools	0	0	0	0	0	0	0	0	0	0
Total Other enrollment	90	0	0	0	0	0	0	0	0	0
Total graded and Other enrollment	101,060	107,142	111,648	112,492	112,485	113,586	114,431	114,919	116,297	117,467

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ENROLLMENT PROJECTION

Norm Day Enrollment - Excluding Independent Charter Schools

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated
LA County - Live Births Lagged 5 Years	139,679	133,160	130,312	131,697	128,523	130,150	124,440	122,940	116,850	110,167
Graded Enrolment										
Kindergarten	49,236	49,289	48,255	45,903	43,581	42,091	36,281	39,721	37,763	35,462
Grade 1	43,779	40,999	40,363	39,426	37,672	36,045	34,300	32,372	32,631	30,958
Grade 2	44,178	42,830	40,147	39,399	38,503	36,905	34,959	33,436	31,515	31,786
Grade 3	44,607	43,083	41,699	38,962	38,220	37,611	35,804	34,123	32,521	30,666
Grade 4	42,874	43,323	41,611	40,558	37,872	37,345	36,543	35,026	33,280	31,688
Grade 5	41,657	41,349	41,567	40,066	38,970	36,538	36,075	35,307	33,787	32,069
Grade 6	36,140	35,125	34,239	34,814	33,239	32,361	30,740	30,043	29,383	28,080
Grade 7	35,495	34,583	34,007	33,177	33,551	32,111	31,422	30,138	29,738	28,950
Grade 8	36,763	35,017	34,261	33,425	32,746	33,209	31,774	31,124	29,668	29,173
Grade 9	40,440	36,876	35,937	34,904	34,838	35,287	32,164	34,225	33,580	31,800
Grade 10	35,645	36,440	33,817	32,959	31,843	31,832	33,761	30,017	31,903	31,220
Grade 11	31,886	29,971	30,274	29,562	28,760	27,604	29,592	28,916	25,203	26,897
Grade 12	27,825	27,903	27,293	27,526	26,665	26,419	26,611	26,600	26,118	22,542
Total graded enrollment	510,525	496,788	483,470	470,681	456,460	445,358	430,026	421,048	407,087	391,288
K-3 enrollment	181,800	176,201	170,464	163,690	157,976	152,652	141,344	139,652	134,430	128,872
4-6 enrollment	120,671	119,797	117,417	115,438	110,081	106,244	103,358	100,376	96,450	91,837
7-8 enrollment	72,258	69,600	68,268	66,602	66,297	65,320	63,196	61,262	59,406	58,123
9-12 enrollment	135,796	131,190	127,321	124,951	122,106	121,142	122,128	119,758	116,803	112,457
Total graded enrollment	510,525	496,788	483,470	470,681	456,460	445,358	430,026	421,048	407,087	391,288
Other Enrollment										
Special day classes in regular schools	25,147	24,588	24,057	23,813	23,553	22,911	20,966	20,966	20,454	19,882
Special day classes in special ed schools	2,319	2,338	2,098	2,061	2,037	2,056	2,033	2,033	1,983	1,928
Continuation and opportunity schools	4,442	4,351	4,250	4,227	4,209	4,050	3,939	3,939	3,864	3,735
Total Other enrollment	31,908	31,277	30,405	30,101	29,799	29,017	26,938	26,938	26,301	25,545
Total graded and Other enrollment	542,433	528,065	513,875	500,782	486,259	474,375	456,964	447,986	433,388	416,833

Los Angeles Unified School District

2021-22 | BUDGET

ENROLLMENT PROJECTION

Adult and Early Education Enrollment

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
Early Education:										
Early Education Center	9,363	9,174	8,674	8,495	8,977	8,977	5,630	9,043	8,748	8,414
Transitional Kindergarten Expansion program	10,156	8,143	6,221	6,391	6,539	6,519	4,553	6,528	6,315	6,074
California State Pre-school program	4,217	4,173	3,970	3,620	3,529	3,445	1,498	3,481	3,368	3,239
Pre-K Special Day program	3,081	2,917	3,003	2,975	2,919	3,100	3,214	3,151	3,048	2,932
Cal-Safe program	62	47	47	47	47	47	21	60	58	56
Total Early Education	26,879	24,454	21,915	21,528	22,011	22,088	14,916	22,263	21,537	20,715
Adult Education (excludes concurrently enrolled students)	75,031	63,628	66,824	67,702	62,968	54,629	23,781	43,300	41,135	40,518
Total adult and early education enrollment	101,910	88,082	88,739	89,230	85,035	76,717	38,697	65,563	62,672	61,233
Total Enrollment (including affiliated, independent charter schools, Adult, and early education schools)	745,403	723,289	714,262	702,504	683,779	664,678	610,092	628,468	612,357	595,532

DISTRICT ENROLLMENT TRENDS

The table below provides the estimated enrollment count for 2021-22 school year, including affiliated and independent charter schools, early education centers, California State Pre-school Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools.

Grade Level/Description	2021-22 Estimated
K-3 Enrollment	166,127
4-6 Enrollment	122,769
7-8 Enrollment	81,304
9-12 Enrollment	165,768
Total Graded Enrollment	535,967
Special Day Classes in Regular Schools	20,966
Special Day Classes in Special Education Schools	2,033
Continuation and Opportunity Schools	3,939
Total Other Enrollment	26,938
Total Graded and Other Enrollment	562,905
Early Education	19,112
Pre-K Special Education	3,151
Adult Education	43,300
Total Graded, Other, Early Ed and Adult Enrollment	628,468

Los Angeles Unified School District

2021-22 BUDGET

SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

Students with Disabilities - Including Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	4,511	1,140	437	8,836	498	2,298	2,422	6,463	46,445	11	9,322	149	82,532
Dec 2010	4,543	1,248	422	12,264	495	2,076	2,419	7,067	40,961	23	10,555	142	82,215
Dec 2011	4,455	1,251	422	12,772	530	2,080	2,372	7,617	39,689	21	10,902	146	82,257
Dec 2012	4,388	1,265	391	12,536	508	1,862	2,242	8,185	39,010	19	12,225	134	82,765
Dec 2013	4,257	1,331	364	12,250	502	1,775	2,276	8,409	38,360	16	12,695	129	82,364
Dec 2014	4,251	1,312	341	11,881	486	1,683	2,263	9,021	37,899	18	13,494	110	82,759
Dec 2015	4,332	1,331	339	12,037	473	1,637	2,197	9,540	37,584	13	14,315	116	83,914
Dec 2016	4,321	1,389	342	12,481	463	1,716	2,148	10,260	37,198	16	15,133	117	85,584
Dec 2017	4,347	1,418	352	12,629	442	1,673	2,059	10,582	36,243	16	15,561	109	85,431
Dec 2018	4,271	1,447	338	12,579	423	1,569	1,970	10,833	35,116	15	16,067	102	84,730
Oct 2019	4,023	1,187	288	15,120	329	1,423	1,784	10,462	31,801	5	16,098	85	82,605
Oct 2020	3,862	1,164	263	12,289	311	1,514	1,702	11,138	32,547	3	15,812	71	80,676

Students with Disabilities - Excluding Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	4,425	1,070	425	8,243	480	2,247	2,378	6,017	43,364	11	9,028	139	77,827
Dec 2010	4,460	1,178	412	11,488	476	2,034	2,374	6,486	37,856	23	10,200	132	77,119
Dec 2011	4,342	1,173	412	11,806	514	2,009	2,304	6,777	35,917	21	10,389	135	75,799
Dec 2012	4,274	1,180	382	11,468	494	1,780	2,175	7,139	34,747	19	11,544	123	75,325
Dec 2013	4,144	1,239	355	11,171	490	1,697	2,208	7,287	34,000	16	11,928	118	74,653
Dec 2014	4,107	1,205	329	10,606	471	1,562	2,185	7,562	32,623	18	12,530	102	73,300
Dec 2015	4,156	1,207	324	10,675	457	1,493	2,113	7,842	31,434	13	13,149	110	72,973
Dec 2016	4,115	1,266	319	11,054	446	1,565	2,065	8,253	30,538	16	13,814	110	73,561
Dec 2017	4,148	1,291	325	11,434	423	1,518	1,970	8,390	29,357	16	14,114	99	73,085
Dec 2018	4,052	1,311	311	11,427	405	1,389	1,885	8,617	28,280	15	14,564	90	72,346
Oct 2019	3,812	1,053	263	13,779	309	1,256	1,716	8,316	25,519	5	14,663	75	70,766
Oct 2020	3,611	1,010	234	10,630	287	1,296	1,612	8,516	25,401	3	14,110	60	66,770

Students with Disabilities - Fiscally Independent Charter Schools Only

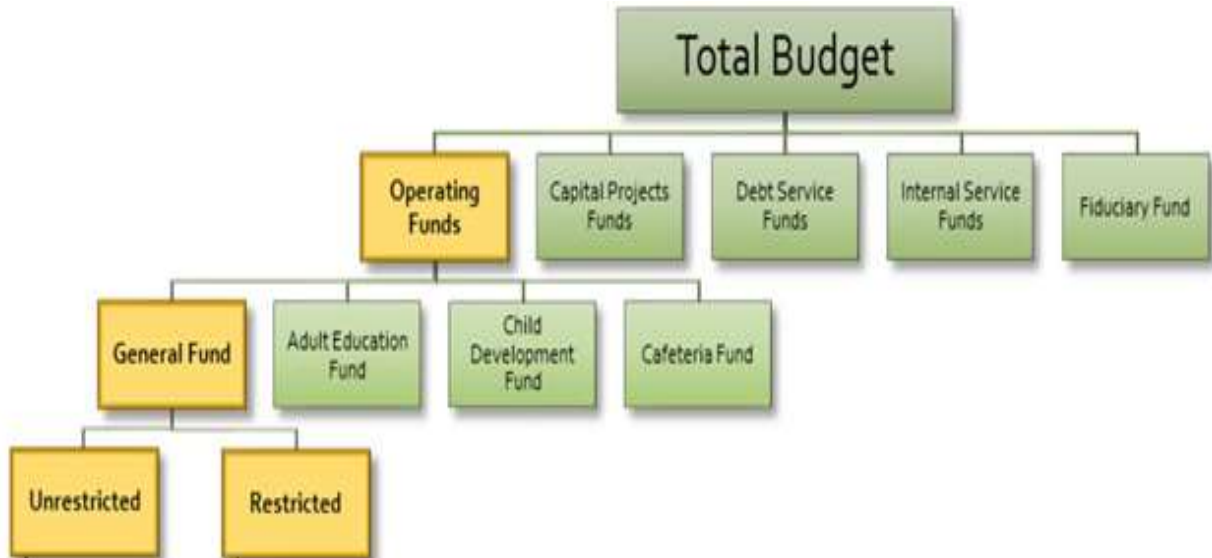
	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	86	70	12	593	18	51	44	446	3,081	0	294	10	4,705
Dec 2010	83	70	10	776	19	42	45	581	3,105	0	355	10	5,096
Dec 2011	113	78	10	966	16	71	68	840	3,772	0	513	11	6,458
Dec 2012	114	85	9	1,068	14	82	67	1,046	4,263	0	681	11	7,440
Dec 2013	113	92	9	1,079	12	78	68	1,122	4,360	0	767	11	7,711
Dec 2014	144	107	12	1,275	15	121	78	1,459	5,276	0	964	8	9,459
Dec 2015	176	124	15	1,362	16	144	84	1,698	6,150	0	1,166	6	10,941
Dec 2016	206	123	23	1,427	17	151	83	2,007	6,660	0	1,319	7	12,023
Dec 2017	199	127	27	1,195	19	155	89	2,192	6,886	0	1,447	10	12,346
Dec 2018	219	136	27	1,152	18	180	85	2,216	6,836	0	1,503	12	12,384
Oct 2019	211	134	25	1,341	20	167	68	2,146	6,282	0	1,435	10	11,839
Oct 2020	251	154	29	1,659	24	218	90	2,622	7,146	0	1,702	11	13,906

*Note: Historically, Students with Disability (SWD) counts were reported using CASEMIS (California Special Education Management Information System) each December. Starting in 2019-20 school year, the California Dept of Education integrated CASEMIS into CALPADS (California Longitudinal Pupil Achievement Data System). CALPADS is submitted in October.

Section III

INTRODUCTION

LAUSD's budget is large and complex. The chart below shows the hierarchy of LAUSD's fund structure based on California's Standardized Account Code Structure (SACS). This will guide and help the reader understand the LAUSD's budget and its various components.



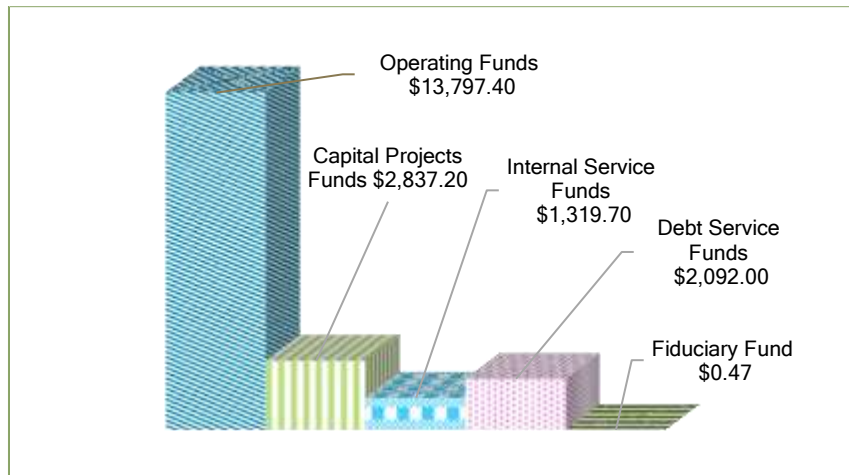
This section is designed to look at LAUSD's fund structure from the overall total budget drilling down to the General Fund, which is the largest Operating Fund of LAUSD. Therefore, this section of the budget overview will focus on the General Fund.

THE TOTAL BUDGET

As required by California law, LAUSD's budget is classified and reported by "fund". The funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds**, as discussed further below, is composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2021-22 is \$13,797.4 million. These funds are used for the day-to-day operation of LAUSD schools and offices.
2. **Capital Projects Funds** total to \$2,837.2 million and account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** total to \$1,319.7 million and are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. **Debt Service Funds** total to \$2,092.0 million and are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** total to \$.47 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of LAUSD.

Figure 1: 2021-22 TOTAL BUDGET (ALL FUNDS) = \$20 BILLION
(amounts in millions)



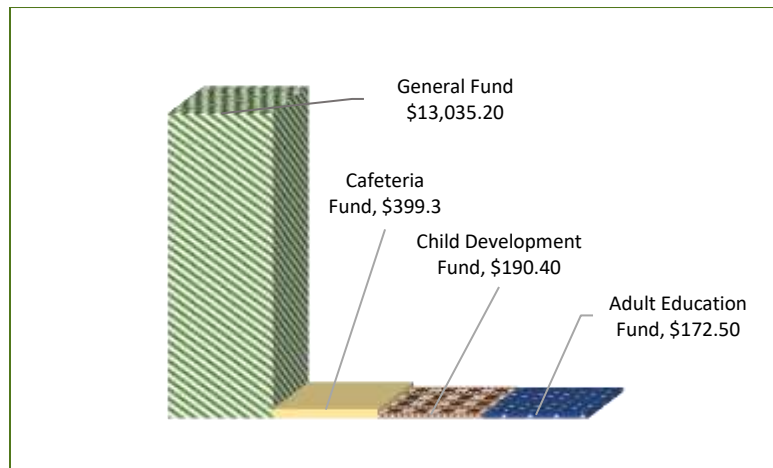
OPERATING FUNDS

As shown on the hierarchy of funds, the Operating Funds category is broken down into the following four individual funds:

1. **General Fund** - \$13,035.20 million includes funds for the basic instructional and administrative expenditures of the District
2. **Cafeteria Fund** - \$399.3 million includes funds for the food service programs
3. **Child Development Fund** - \$190.40 million includes funds dedicated for the operation of the Early Childhood Education program
4. **Adult Education Fund** - \$172.50 million includes funds dedicated for the operation of the Adult Education program.

An instructional program such as the Early Childhood Education (Child Development Fund) may cost more than the revenue it generates. Therefore, a support from the General Fund is necessary. This is also true for operational programs such as the ones offered by the Food Services Division.

Figure 2: 2021-22 OPERATING FUNDS = \$13.8 BILLION
(amounts in millions)



GENERAL FUND

The \$13 billion General Fund includes “unrestricted” and “restricted” funds.

- Unrestricted General Fund – These are funds such as the Local Control Funding Formula (LCFF) Base, Supplemental, and Concentration Grants and one-time Mandated Cost Block Grants that can be used for any general-purpose expenditure.
- Restricted General Fund – These are funds such as the AB 602 Special Education and Title I funds that must be used for specific purposes.

The General Fund is further broken down into major groups as shown below.

General Fund	Unrestricted	Restricted
General Fund School Program	●	
Proportionality Programs	●	
General Program	●	
Special Education Program		●
Ongoing and Major Maintenance Account		●

Some programs within the General Fund may also need support. An example is the Special Education Program which is subsidized by the General Program (unrestricted). The support for the Special Education Program from the General Program is called an “inter-program transfer”, where the transfer of funds occur between programs within the General Fund.

DESCRIPTION OF FUNDS

California State law requires school districts to organize their financial reporting by “fund”. The California School Accounting Manual (CSAM), which governs school district budgeting and accounting processes in California, defines “fund” as an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of a Local Educational Agency (LEA) in accordance with special regulations, restrictions, or limitations.” (Section 101, December 1998).

LEAs such as the Los Angeles Unified School District are required to budget by fund. The Final Budget is comprised of a General Fund and 23 special funds. The uses of these funds are summarized below.¹

OPERATING FUNDS

*Fund 010: **General Fund*** is used to account for the basic instructional, support, and administrative operations of the District. The General Fund includes services to regular K-12 schools, the special education program, and other programs. The General Fund supports and accounts for both restricted and unrestricted funding sources and expenditures. The restricted sources are summarized in the Restricted General Fund section of this document.

*Fund 110: **Adult Education Fund*** is used to account separately for federal, state, and local revenues for adult education programs, as well as for expenditures that support this program. Expenditures in the Adult Education Fund are limited to those for adult education purposes. Moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]).

*Fund 120: **Child Development Fund*** is used to account for federal, state, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund supports the activities of the Early Childhood Education Centers that operate throughout the District. This fund may be used only for expenditures for the operation of child development programs and may be subsidized by the General Fund as well.

*Fund 130: **Cafeteria Fund*** is used to account for federal, state, and local resources to operate the District’s food service program (Education Code §38091 and §38100).

1 Definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and the District’s 2018-19 Audited Annual Financial Report to reflect specific District use of various funds

CAPITAL PROJECTS FUNDS

Building Funds exist primarily to account for proceeds from the sale of bonds (Education Code §15146). Expenditures are most commonly made against Object 6000 – Capital Outlay accounts. As the result of the passage of multiple bond elections, the District operates six separate Building Funds.

*Fund 210: **Building Fund – Measure R*** accounts for the proceeds resulting from the passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

*Fund 211: **Building Fund – Proposition BB*** accounts for the proceeds resulting from the passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

*Fund 212: **Building Fund*** accounts for proceeds from the sale of bonds prior to 1997, as well as state allowances and other resources designed for facilities expansion.

*Fund 213: **Building Fund – Measure K*** accounts for the proceeds resulting from the passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

*Fund 214: **Building Fund – Measure Y*** accounts for the proceeds resulting from the passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

*Fund 215: **Building Fund – Measure Q*** accounts for the proceeds resulting from the passage of Measure Q which was a local school bond measure approved by the voters in November 2008 to fund critical repair and safety needs, create science labs and other specialized classrooms necessary to teach courses that would help students get into college or start careers after they graduate, and help create classrooms that are up to date in technology and high speed internet.

*Fund 216: **Building Fund – Measure RR*** accounts for the proceeds resulting from the passage of Measure RR, a local school bond measure approved by the voters in November 2020, for school upgrades and safety measures.

*Fund 250: **Capital Facilities Account Fund*** accounts for resources received from developer fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries. The dollars are used to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

*Fund 300: **State School Building Lease-Purchase Fund*** accounts for state apportionments received in accordance with California Education Code §17700-17780, primarily for relief of overcrowding.

*Fund 351: **County School Facilities Fund*** account for revenues and expenditures resulting from building projects funded primarily or in part from state bond elections or from matching funds. The District used to operate four separate County School Facilities Funds. In 2013-14, these four funds shown below were consolidated into one single County School Facilities Fund.

County School Facilities Fund - 1A accounts for school construction and modernization funds received from proceeds resulting from the passage of Proposition 1A in 1998, as well as for local matching funds.

County School Facilities Fund – Proposition 47 accounts for apportionments received from the State School Facilities Fund. The passage of Proposition 47 in November 2002 authorized the sale of bonds for new school facility construction, modernization projects, and facility hardship grants.

County School Facilities Fund – Proposition 55 accounts for the matching funds received as a result of the passage of Measure R. Proposition 55 was passed by the voters in March 2004.

County School Facilities Fund – Proposition 1D provides funding from the Kindergarten-University Public Education Facilities Bond Act of 2006. Proposition 1D was approved by the voters in the November 2006 general election. Funds provide additional dollars for existing school facilities programs. Funds also provide new dollars for seismic mitigation of the most vulnerable school facilities, creation of career technical education facilities, reduction of severely overcrowded sites, and incentives for the construction of high-performance “green” schools.

Special Reserve Funds for Capital Outlay Projects provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code §42840). Transfers authorized by the governing board must be utilized for capital outlay purposes. The District operates four Special Reserve Funds:

*Fund 400: **Special Reserve Fund – Community Redevelopment Agency*** accounts for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

*Fund 401: **Special Reserve Fund*** accounts for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

*Fund 402: **Special Reserve Fund – FEMA – Earthquake*** accounts for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge earthquake.

*Fund 403: **Special Reserve Fund – FEMA – Hazard Mitigation*** accounts for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

DEBT SERVICE FUNDS

*Fund 510: **Bond Interest and Redemption Fund*** accounts for the payment of the principal and interest on Proposition BB and Measures K, Q, R, and Y bond issues. Revenues are derived from ad valorem taxes levied upon all properties subject to tax by the District.

*Fund 530: **Tax Override Fund*** accounts for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionments.

*Fund 560: **Capital Services Fund*** accounts for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

INTERNAL SERVICE FUNDS

*Fund 670: **Health and Welfare Benefits Fund*** pays for claims, administrative costs, insurance premiums, and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

*Fund 671: **Workers' Compensation Self-Insurance Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures. An outside claims administrator manages Workers' Compensation claims for the District.

*Fund 672: **Liability Self-Insurance Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. An outside claims administrator manages liability claims for the District.

FIDUCIARY FUNDS

*Fund 713: **Other Post-employment Benefits (OPEB) Fund*** accounts for resources to be distributed to a trust account for employees' Other Post-employment Benefits.

*Fund 080: **Student Body Funds*** at the school sites account for cash held by the District on behalf of the student bodies. Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* necessitates the inclusion of the Student Body Budget in the overall LA Unified Budget.

SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

Beginning Balance

This section of the financial statements basically reflects the ending balance of the prior year. In addition, it may include adjustments due to audit or restatements of amounts.

Revenue

This section entails the various types of revenues received. They are classified based on the source of funds such as the Local Control Funding Formula, federal, state, and local revenues. For example, entitlements or grants coming from the federal government such as the Federal IDEA and Title I are included under federal revenues; while entitlements or grants coming from the state such as the Special Education funding AB 602 is included in the state revenues. It may also include inter-fund transfers-in from other funds.

USES OF FUNDS

Expenditure

This section reflects the amounts of funds spent or to be spent based on the type of expenditure which are called the objects of expenditures. These may be certificated and classified employees' salaries, employee benefits, books and supplies, contracts, and capital outlay. It may also include inter-fund transfers-out to other funds.

- *Certificated Salaries* include salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of school administrators, teachers, librarians, counselors, nurses, and certificated central office administrators.
- *Classified Salaries* include salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of instructional aides, school administrative assistants, bus drivers, carpenters, custodians, plumbers, and those non-certificated employees who supervise their work.
- *Employee Benefits* include employers' contributions to retirement plans and health and welfare benefits for employees, their dependents, retired employees, and board members; and other post-employment benefits.
- *Books and Supplies* include the cost of textbooks, instructional materials, general supplies, and fuel.

- *Services and Other Operating Expenses* include the cost of contracts, travel and conferences, dues and memberships, utilities, rentals, leases, repairs, and professional or consulting services.
- *Capital Outlay* includes the cost of facilities (land and buildings), books and media for new libraries or major expansion of school libraries, equipment, and equipment replacement. Most of LAUSD's capital outlay costs are in bond funds devoted specifically to school construction and modernization.
- *Other Outgo* includes pass through of apportionments to county-educated LAUSD-resident students, transfers of taxes to direct-funded (fiscally-independent) charter schools, bond redemptions, and bond interest and other service charges.

Ending Balance

This section entails the ending fund balance for the fiscal year which are classified into various categories. GASB 54 implemented a five-tier fund balance classification that sets the parameters and spending constraints as to use of funds.

- *Non-spendable Fund Balance* consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually-required to remain intact, such as the principal of a permanent endowment.
- *Restricted Fund Balance* consists of funds that are subject to externally-imposed and legal constraints.
- *Committed Fund Balance* consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision-making authority.
- *Assigned Fund Balance* consists of funds that are intended to be used for a specific purpose by the district's highest level or an official with the authority to assign funds.
- *Unassigned Fund Balance* consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

HOW EDUCATION IS FUNDED IN CALIFORNIA

Prior to the 1970s, California's schools were financed largely with property tax revenues imposed for the benefit of local school districts. This led to dramatic differences in school district funding. A school district with very high property values could raise more revenue per pupil with a low property tax rate, while a district with low property values could raise less with a much higher property tax rate. The state attempted to reduce these differences by providing more state aid to low-property wealth districts. Despite this effort, per pupil revenues varied considerably between districts. In fiscal year 1968-69, for example, per pupil expenditures ranged from \$577 in Baldwin Park to \$1,232 in Beverly Hills.¹ This disparity led to the important Serrano v. Priest (1976) equal protection litigation, which was resolved through statutory enactments that called for a general equalization of state apportionment revenue to school districts.

In 1978, voters approved Proposition 13. The new law limited property tax rates to 1 percent of a property's assessed value at the time of acquisition. Proposition 13 reduced property tax revenues available for local governments and school districts. To cushion the impact to school districts, the state Legislature shifted state dollars to schools.

With the adoption of Proposition 98 (1988) and Proposition 111 (1990), a minimum funding level from State and local property taxes was provided to K-14 public schools. California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues. To a much lesser extent, districts also receive some local property revenues that are collected at the local level but distributed by the State. Income and sales taxes are more volatile revenue sources than property taxes. When the economy sours, unemployment rises, leading to fewer purchases. This correspondingly leads to less income and goods to be taxed. As a result, fewer dollars become available for schools.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. Approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage. Parcel tax measures require a 2/3 vote.

In 2013, the Governor FINAL revised the state's allocation formula for school districts to increase flexibility at the local level. This proposal is known as the Local Control Funding Formula (LCFF). Under LCFF, the state provides a base grant for all students and additional

¹ California Budget Project, *School Finance in California and the Proposition 98 Guarantee* (April 2006).

grants for high-need students such as English Learners and socio-economically disadvantaged pupils.

The following provides information on legislation and court rulings that have significantly affected California's funding for education.²

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools. The legislation placed ceilings on the amount of tax money each district could receive per pupil. This was in order to help reduce the wide differences in school funding between high and low property-wealth districts. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit.

Serrano v. Priest (1976) – This 1976 California Supreme Court decision declared the existing system of financing schools unconstitutional because it violated the equal protection clause of the State Constitution. The Court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

Assembly Bill 65 (1977) – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

Proposition 13 (1978) – This constitutional amendment (the "Jarvis Amendment") approved by California voters in 1978 limits property taxes to 1% of a property's assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

Assembly Bill 8 (1978) – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure's effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

Gann Limit (Proposition 4, 1979) – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency's expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

Senate Bill 813 (1983) – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers' salaries. It also established statewide model curriculum standards.

² Many of these rulings have been amended by subsequent legislations.

Lottery Initiative (1984) – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor’s signature are required to suspend Proposition 98 for a year.

Proposition 111 (1990) – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California’s overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

Assembly Bill 1200 (1991) – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are responsible for monitoring and providing technical assistance to their districts. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

Class Size Reduction, K-3 (SB 1777, 1996) – This legislation provided incentives for school districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

Senate Bill 1468 (1997) – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of “excused absences” and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

Assembly Bill 602 (1997) – This legislation revised the state’s allocation formula for special education funding for school districts. The formula distributes a large share of special education funds based on total student population of each school district, rather than the number of special education students at each district or the specific needs of those students.

Assembly Bill 1115 (1999) – Under the terms of this bill, an independent charter school is deemed a school of the chartering school district for the purposes of establishing its special education local plan (“SELPA”) status unless it designates otherwise in its charter petition. As such, independent charter schools which are members of a school district’s SELPA are entitled to an equitable share of special education services and funding.

Assembly Bill 1600 (1999) – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

Proposition 39 (2000) – This constitutional amendment established a 55% vote threshold for the issuance of school facilities construction bonds. In order to issue bonds under Proposition 39, the District must, among other things, use Proposition 39 bond funds only for those projects specifically listed in the ballot measure and strategic execution plans; create and maintain a citizens' bond oversight committee; and annually ensure that performance and financial audits are conducted for Proposition 39 facilities projects. Proposition 39 also requires the District to offer reasonably equivalent District school facility space to independent charter schools.

Proposition 49 (2002) – This voter initiative, otherwise known as the "The After School Education and Safety Program Act of 2002," increased state funding for before and after school programs at elementary and middle schools. Funding is provided to the District through a competitive grant process with priority given to school sites that have at least 50 percent of its students receiving free and reduced priced lunch. A portion of state funding under Proposition 49 satisfies the revenue limit guarantee under Proposition 98.

Senate Bill 1133 (Quality Education Investment Act of 2006) – Adopted in 2006 as a settlement of the CTA v. Schwarzenegger et al. lawsuit, the QEIA program provides targeted funding for eligible schools in API deciles 1, 2, and 3. The funding is to be used primarily for class-size reduction purposes and overall academic achievement goals. QEIA ended in fiscal year 2016-17.

Assembly Bill 825 (2009) – Under the terms of this bill, the District receives funding for its Integration Program and for other instructional program needs as part of a Targeted Instructional Improvement Block Grant.

Education Trailer Bill - Senate Bill 4 of the 2009-10 Third Extraordinary Session (SBX3 4, 2009) – For fiscal years 2008-09 through 2012-13, this bill established: (1) Categorical Program Flexibility, which grouped categorical programs into Tiers I, II, and III, and identified Tier III programs as unrestricted; (2) the public hearing requirement as a condition for receipt of Tier III funds; (3) the use of 2008-09 as the base year in calculating for most of the Tier III categorical programs and use of 2007-08 as the base year for calculating the revenue limit-related Tier III categorical programs; and (4) the use of June 30, 2008 ending balances as unrestricted funds with a few program exceptions. See the glossary for additional details on Tiers I, II, and III programs. In addition, SBX3 4 relaxed K-3 Class Size Reduction penalties for fiscal years 2008-09 through 2011-12 only.

Proposition 30 (2012) – The initiative passed on November 2012 provides for a personal income tax increase over seven years for California residents with an annual income over \$250,000, through the end of 2018. This also provides for an increase in sales tax by 0.25 percent over four years (from January 1, 2013 through December 31, 2016). This initiative funds K-12 public education among other purposes.

Local Control Funding Formula (2013) – This legislation simplified the state’s funding allocation formula for school districts. The funding formula intends to increase transparency for state funding to schools and increase decision-making as to expenditure of funds at the local education agency level. Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English learners, low income, and foster youth.

Proposition 39 (2013) – The California Clean Energy Jobs Act changed the corporate income tax code and allocates projected revenue to the state General Fund and the Clean Energy Job Creation Fund for five fiscal years beginning 2013-14. Under the initiative, available funds are to be used for eligible projects to improve energy efficiency and expand clean energy generation in schools. School Districts can request funding by submitting an application to the California Energy Commission.

Proposition 55 (2016) - Extends by twelve years the temporary personal income tax increases enacted in 2012 (Proposition 30) on earnings over \$250,000, with revenues allocated to K-12 schools, California Community Colleges, and, in certain years, healthcare. Proposition 55 will raise tax revenue by between \$4 billion and \$9 billion a year. Half of funds will go to schools and community colleges, up to \$2 billion a year would go to Medi-Cal, and up to \$1.5 billion will be saved and applied to debt.

Source: This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, from *EdSource*.

LOCAL CONTROL FUNDING FORMULA

Up until fiscal year 2012-13, the Revenue Limit was the basic and the largest financial support for District activities. In fiscal year 2013-14, Governor Jerry Brown implemented the new State funding formula for local education agencies called Local Control Funding Formula (LCFF). AB 97 was enacted, amending California Education Code 42238.07 which relates to education finance. The goal of LCFF is to significantly simplify how state funding is provided to local education agencies (LEAs), to create transparency of funding, and to grant local control of funds.

The LCFF eliminated the Revenue Limit and most of the state categorical program funding streams. The categorical programs that were folded in the LCFF are not bound by the program compliance requirements that existed before the implementation of LCFF. Below is a list of categorical programs participated in by LAUSD that are now folded in the LCFF.

- Administrator Training Program
- Adult Education
- Advanced Placement (AP) Program - Exam Fee Assistance
- Arts and Music Block Grant
- Bilingual Teacher Training and Assistance Program
- California High School Exit Exam Intensive Instruction
- California School Age Families Education (Cal-SAFE)
- Certificated Staff Mentoring Program
- Charter School Categorical Block Grant
- Charter School In-lieu of EIA
- Class-Size Reduction, Grade 9
- Class-Size Reduction, Grades K-3
- Community-Based English Tutoring (CBET)
- Community Day School Additional Funding
- Community Day School Additional Funding For Mandatory Expelled Pupils
- Core Academic Program (Supplemental Instruction)
- Deferred Maintenance
- Economic Impact Aid (EIA)
- Education Technology - California Technology Assistance Project (CTAP)
- Education Technology – Statewide Education Technology Services (SETS)
- Gifted & Talented Education (GATE)
- Instructional Materials, IMFRP
- Low STAR Score and at Risk of Retention (Supplemental Instruction)
- Math & Reading Professional Development
- Math & Reading Professional Development - English Learners
- Middle & High School Counseling
- National Board Certification Teacher Incentive Grant
- New Charter School Supplemental Categorical Block Grant
- Oral Health Assessments
- Peer Assistance & Review Program
- Physical Education Teacher Incentive Program
- Professional Development Block Grant

- Pupil Retention Block Grant
- Pupil Transportation Programs
- Reader Services for Blind Teachers
- Regional Occupational Centers / Programs
- Remedial Program (Supplemental Instruction)
- Retained & Recommended for Retention (Supplemental Instruction)
- School and Library Improvement Block Grant
- School Safety & Violence Prevention Block Grant, Grades 8-12 (Carl Washington)
- School Safety Consolidated Competitive Grant
- Standards for Preparation and Licensing of Teachers (CTC)
- Targeted Instructional Improvement Block Grant
- Teacher Credentialing Block Grant (BTSA)
- Teacher Dismissal Apportionments

Unlike the Revenue Limit which was largely based on COLA and average daily attendance (ADA), the LCFF includes several variables to calculate an LEA's entitlement. These are ADA, COLA, enrollment, unduplicated pupil count, and gap funding percentage.

To familiarize one's self with the LCFF calculation, it would help to know the definitions of the various terminologies used in LCFF. Below are the various terminologies and their brief definitions in the order as they are encountered in the formula.

Grade Span LCFF funding uses grade span ADAs such as K-3, 4-6, 7-8, and 9-12. Transitional Kindergarten (TK) is included in the Kindergarten ADA.

Average Daily Attendance (ADA) The change in the reporting of ADA was driven by the LCFF formula where ADAs are summed into grade spans of K-3, 4-6, 7-8, and 9-12. LCFF uses the ADA of students from the beginning of the school year to the school month ending on or before April 15th of a fiscal year. This period of attendance is called the Second Principal Apportionment (P-2) ADA. After adjusting LAUSD's prior year ADA for students who transferred to and from LAUSD and charter schools, Education Code 42238.5 allows school districts to use the larger of the current year or prior year's P-2 ADA; while charter schools use the current year's P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, i.e., ADAs from the beginning to the end of the school year. The ADAs are sub-totaled by grade span which is multiplied by the corresponding funding rates per ADA.

Cost of Living Adjustment (COLA)	This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA.
Base Grant Per ADA	Each Base Grant Per ADA is composed of a base rate per ADA plus COLA. The Base Grant Per ADA is unique for each of the grade span and is applied to the respective grade span ADA to calculate the initial Base Grant Funding. For grades K-3, the Base Grant Per ADA includes the K-3 Grade Span Adjustment. The State provides an additional 10.4% of the initial K-3 Base Grant as funding for K-3 Class Size Reduction. For grades 9-12, the Base Grant Per ADA includes the 9-12 Career Technical Education (CTE) Adjustment. The State provides an additional 2.6% of the initial 9-12 Base Grant as funding for CTE.
Base Grant Funding	The Base Grant Funding is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span.
Enrollment	This refers to the total count of K-12 students enrolled as of the fall Census Day (first Wednesday in October).
Targeted Disadvantaged Students/Unduplicated Pupils	The unduplicated student count refers to pupils who are identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care. A student falling into one or more of the criteria mentioned is counted once even if the student meets more than one of the criteria; hence, the term unduplicated pupil count. All pupil counts are based on Fall 1 certified enrollment reported in the California Longitudinal Pupil Achievement Data System (CALPADS) as of fall Census Day (first Wednesday in October).
Unduplicated Pupil Percentage	This is calculated by dividing the total unduplicated pupil count by the total enrollment and is used in the calculation of the Supplemental and Concentration Grant Funding. With the assumption of LCFF beginning in fiscal year 2013-14, this is expressed as an “average” percentage, i.e., for fiscal year 2014-15, 2-year average; for fiscal year 2015-16, a 3-year average; and for fiscal years 2016-17 and on, a 3-year average of the last three fiscal years including the current fiscal year.

Supplemental Grant Funding	Every Targeted Disadvantaged Student generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%.
Concentration Grant Funding	In addition to the Supplemental Grant Funding, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 50%.
Allowance and Add-On Funding	For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG) and the Home-To-School Transportation in the amounts received in fiscal year 2012-13.
LCFF Target Entitlement	The LCFF Target Entitlement is the sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. It is recalculated for each of the implementation year based on the current fiscal year's funded ADA and COLA.
Floor Entitlement	This represents the minimum LCFF amount an LEA may receive for a fiscal year. This is composed of the following: 1) the 2012-13 Revenue Limit per ADA times the current year funded ADA, 2) total amount of the 2012-13 Categorical Programs that were folded into LCFF, and 3) the prior year cumulative gap rates per ADA times the current year funded ADA.
Current Year Gap	This is the difference between the Target Entitlement and the Floor Entitlement. If the Target Entitlement is greater than the Floor Entitlement, the LEA has not reached its full LCFF implementation entitlement. Hence, there is still a gap or a need to reach full implementation. Otherwise, the LEA will be funded based on the Target Entitlement and is deemed to have reached the full implementation amount of LCFF.
Statewide Gap Funding Rate	Based on the State's available resources, the Gap Funding Rate is set at the State level and is used to calculate the Current Year Gap Funding.

Current Year Gap Funding

This represents the “funded” portion of the gap between the Target Entitlement and the Floor Entitlement and is funded incrementally each fiscal year until full funding of the Target Entitlement is realized.

Economic Recovery Target

It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding based on certain criteria. This is not applicable to LAUSD because only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments.

Transition Funding

This represents the amount of LCFF entitlement a LEA receives for the fiscal year. If the Target Entitlement has not been realized, each current year’s LCFF funding is composed of the Floor Entitlement and the Current Year Gap Funding. If the Target Entitlement has been realized, the Transition Funding is the Target Entitlement. The Transition Funding is funded through: 1) local property taxes, 2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and 3) state aid. The portion of the Transition Funding that is not funded by local property taxes and EPA is funded by state aid.

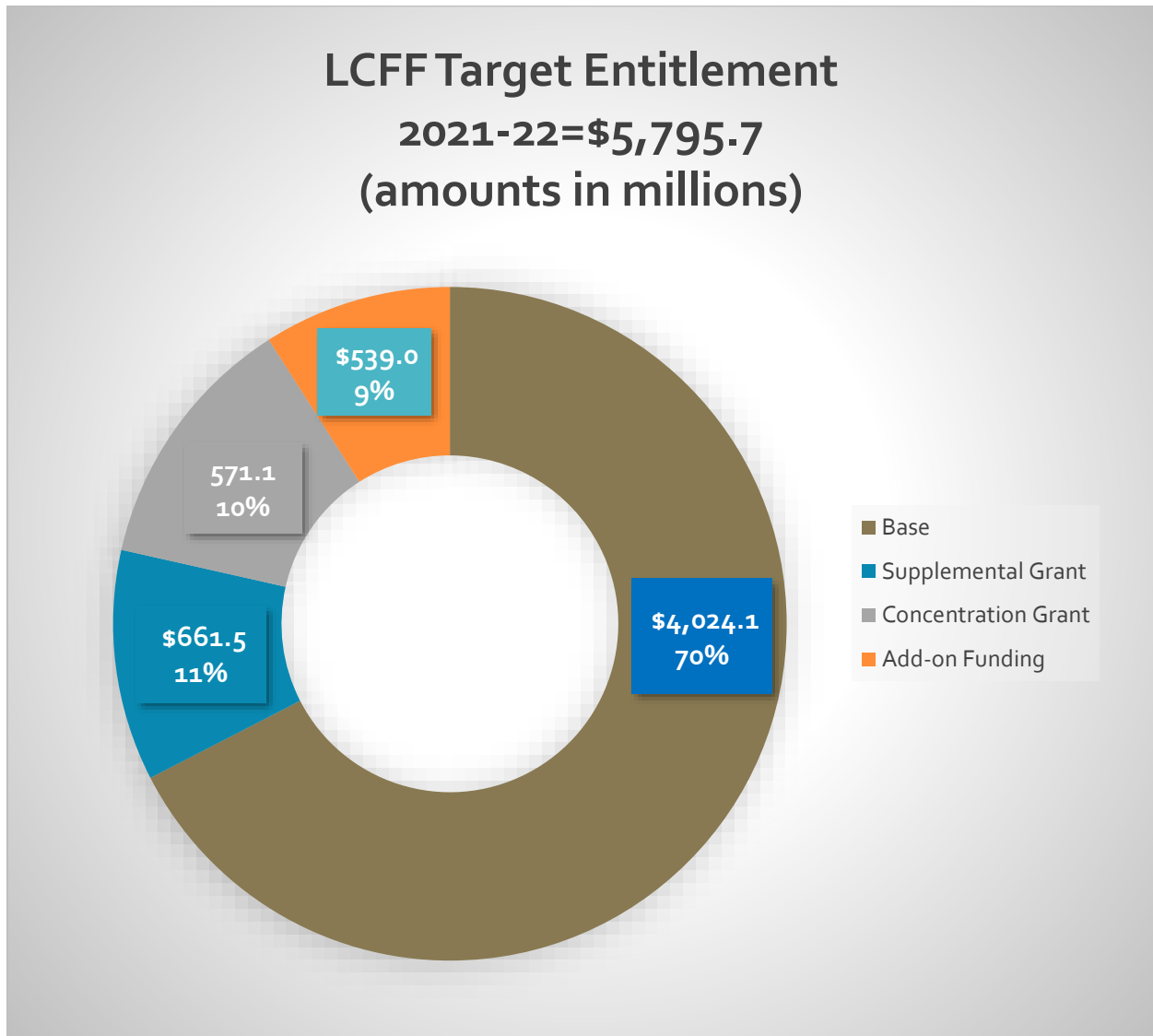
The 2018-19 Enacted State Budget fully implemented the LCFF and closed the funding gap. Since then, local educational agencies are funded at their Target Entitlement.

As a condition of receiving the K-3 Grade Span Adjustment, LAUSD is required to maintain an average K-3 class size enrollment of not more than 24 pupils or a collectively bargained alternative class size at each school site. Failure of one school site to maintain the maximum average K-3 class size of 24:1, will jeopardize the whole K-3 Grade Span Adjustment funding. On the other hand, charter schools do not have to maintain or make progress toward the required average class size of 24 pupils.

The Supplemental and Concentration Grant Funding are dependent on an LEA’s number of unduplicated student count, specifically, the percentage of the unduplicated count to total enrollment. Although LCFF funding is considered unrestricted, the Supplemental and Concentration Grant Funding are earmarked to be spent on the Targeted Disadvantaged Student population. LEAs are required to specify on the Local Control Accountability Plan (LCAP), the amount of expenditures for the Targeted Disadvantaged Student population.

The 2021-22 May Revision provides a 5.07% increase for the Local Control Funding Formula (LCFF). The increase includes both the compounded cost-of-living adjustment (COLA) of 4.07%, representing the 2020-21 (COLA) of 2.31% and 2021-22 (COLA) of 1.70%, and the additional 1% to help schools with the ongoing fiscal pressures.

Below is a graph that shows LAUSD's LCFF Target Entitlement by component for the K-12 schools including affiliated charter schools.



General Description

Average Daily Attendance (ADA) is a measure of pupil attendance which is used as the basis for providing revenue to school districts, as well as a means of measuring unit costs.

Only in-seat attendance or applicable attendance credit is counted when calculating ADA. Generally, ADA is calculated by dividing the total number of pupil days of attendance by the number of instructional days in an ADA reporting period.

Below is an example of how ADA is calculated. Suppose over 3 instructional days, 30 students attended on Day 1, 29 students attended on Day 2, and 31 students attended on Day 3. The total number of pupil days of attendance would be calculated as $30 + 29 + 31 = 90$. Since there are 3 instructional days in this period, the ADA would be $90/3 = 30$.

Day 1	30 students
Day 2	29 students
Day 3	31 students
Total days of attendance of all	90
Total number of instructional days	3
Average Daily Attendance	$90/3 = 30$

An exception to this involves the use of fixed divisors (in place of the number of instructional days) in calculating ADA for Community Day Schools and Extended Year Special Education (Special Day Program and Nonpublic Schools).

ADA Reporting Periods

- First Period (P-1) This reporting period is from July 1 through the school month ending on or before December 31. The ADA reported in this period is used by the State to estimate the amount of legally authorized revenue to school districts. It serves as a basis for State progress payments to districts during the second semester.
- Second Period (P-2) This reporting period is from July 1 through the school month ending on or before April 15. The ADA reported in this period is used by the State to apportion most budget year revenue to school districts.
- Annual Period This reporting period is from July 1 through June 30. *Annual ADA* is used primarily to develop unit program costs. The California State Lottery revenue and LCFF revenue of Community Day Schools, Special Education-Nonpublic Schools, and Extended Year Special Education (Special Day Program and Nonpublic Schools) are based on *annual ADA*.

ADA as the Basis of Revenue

Revenue ADA reflects the ADA used to calculate the district’s revenue. Generally, the basis for K-12 revenue is mostly **P-2 ADA**; while Community Day Schools, Extend Year Special Education, and Special Education-Nonpublic School are based on **annual ADA**.

K-12 ADA includes ADA generated by General Education and Special Education students in comprehensive schools, Continuation Schools, Opportunity Schools, Home and Hospital, and Special Education Schools.

The table below best describes the various types of ADA and on which reporting period the revenue is based.

Grade Level/Program ADA	Reporting Period of Revenue ADA
K-12	P-2
Community Day School	Annual
Extended Year Special Education-SDP	Annual
Special Education-Nonpublic School	Annual
Extended Year Special Education-Nonpublic School	Annual

For a school district experiencing an enrollment decline from one year to the next, Education Code Section 42238 allows school districts to use the greater of the current year or prior year total ADA as the funded LCFF ADA, adjusted for prior year ADA of students who transferred to and from the school district and its charter schools. On the other hand, charter schools are funded based on the current year ADA only.

BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's Adopted Final Budget. Among these standards are:

Basis for Accounting. The California School Accounting Manual mandates that districts use either the accrual basis or the modified accrual basis in accounting for revenues and expenditures. The difference between the two is as follows:

- In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable, and expenditures are recognized when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis in accounting for governmental funds such as the General Fund and Adult Education Fund.
- In the Accrual Basis, revenues are recorded when earned, and expenditures are recorded when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as Self-Insurance Funds.

Basis for Budgeting. The California School Accounting Manual also mandates the basis for school district budgeting. It requires that “generally, for California (school districts), the basis of budgeting should be the same as the basis of accounting used in the audited financial statements. Budgetary accounting must conform to the account codes in the standardized account code structure.” California school districts are required to display their budgets by fund, by object, and by function.

Budgetary accounts are “projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency’s (LEA’s) goals.” In general, budgetary accounts have two purposes: (1) to record the estimated revenues of a fund by source and amount, and (2) to record and control the limits that are set on the expenditure levels by the appropriations. The recording of actual revenue and expenditures allows a comparison to the available amounts to be committed or expended within the limits set by law or by the governing board.

Revenue Budget. For each fund, the revenue budget anticipates all income from federal, state, and local sources, as well as the anticipated beginning balance. The total of beginning balance and income is the maximum amount a school district may legally budget to spend for any fund.

Expenditure Budget. Each fund has an expenditure budget reflecting the fund’s authorized costs, and, for most funds, the anticipated expenditure level.

B. Budget Process

Budget Preparation. The first step in preparing the budget is to determine the cost to continue the existing program. Enrollment-related costs are adjusted for projected changes. Costs not directly controllable by the District, such as utilities, retirement contributions, insurance, continuing contractual obligations, and legal costs, are adjusted to reflect estimated expenditures for the coming fiscal year.

Estimates of income are developed based on a review of federal and State statutory provisions and local revenue sources. Beginning balance amounts for the budget year are calculated utilizing a comparison of anticipated revenues and expenditures for the current year. The projected beginning balances and revenues are compared to the cost of continuing current programs to determine whether budget reductions may be necessary or whether unanticipated amounts may be available for allocation.

Board and public participation. Board meetings are scheduled for discussion of proposed budget changes. A public hearing, at which any member of the public may address the Board regarding the District's proposed budget, is mandated prior to Board adoptions of the Final Budget in June.

C. Budget Revision Process

Budget adjustments. The Budget Services and Financial Planning Division either receives or initiates well over 20,000 requests annually to adjust or revise the adopted budget. Generally, a budget adjustment (B.A.) enables a school or office to use funds previously budgeted for a particular purpose.

Certain limitations apply to B.A.s. For example, schools or offices may not transfer funds from a restricted program into an unrestricted one (e.g., transfers from Title I into a District-funded school instructional materiel account would not be permitted).

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.

Categories of "non-routine" B.A.s are determined by the Board, and are currently defined as follows:

- A. All B.A.s from Undistributed Reserves.
- B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office ("cost-neutral" budget adjustments).

In addition to the above, California Education Code §42602 authorizes Boards of Education to increase income to reflect unanticipated new revenues during the course of the fiscal year.

ADOPTED BUDGET AND FINANCE POLICY (NOVEMBER 2013)

I. Purpose of the Budget and Finance Policy

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight protocols during the budget process. These include:

Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts may not spend more than authorized in the adopted Final Budget, as adjusted during the fiscal year (Education Code 42600).

Administrative Regulations for Budget

- The California School Accounting Manual provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- The Superintendent of Public Instruction annually issues budget and expenditure documents that specify the income and expenditure categories to be reflected in each school district budget.

Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) monitors the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, LACOE is authorized to take corrective action. This could include assuming management of that District's financial affairs (Education Code 42127.3).

The District must also comply with the Governmental Accounting Standards Board's (GASB) accounting standards and rules. The budget process should also strive to meet the Government Finance Officers Association's (GFOA) best practices for finance, accounting, and budgeting by government agencies.

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

Timetable of LAUSD Budget Process

Timing	Activity
October/November	<ul style="list-style-type: none"> • Board discussions on budget priorities and investments for the next fiscal year
December	<ul style="list-style-type: none"> • First Interim Report released projecting current and future year’s revenues, expenditures, and balances. • Board decisions on investments for implementation during budget development
January	<ul style="list-style-type: none"> • Governor proposes the State Budget to the Legislature for the next fiscal year • District Staff analyzes Governor's Proposed State Budget for Board • Materials and allocations for budget development finalized
February/March/April	<ul style="list-style-type: none"> • Schools and Offices Budget Development
March	<ul style="list-style-type: none"> • Second Interim Report released projecting current year revenues, expenditures, & balances • Budget Services & Financial Planning Division presents District's 3-year multi-year projection to the Board • General Fund - funding levels presented
May	<ul style="list-style-type: none"> • Governor releases May Revision of proposed State Budget • Categorical Funding levels presented to the Board
June	<ul style="list-style-type: none"> • Board adopts Final Budget for coming year
June/July/August	<ul style="list-style-type: none"> • State budget adopted • If necessary, Board holds special meetings to consider changes to Final Budget

Updated to reflect current timeline June 2021

II. Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District’s budget, enhance the management of the District’s finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Be based on the goals of the Board and Superintendent.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document “Recommended Budget Practices” developed by the GFOA. The policy is also consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD’s current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a “living document.” LAUSD expects that it will evolve over time to best connect District policy, budgeting, and financing principles.

Principle One: The budget should be based on the goals of the Board of Education and Superintendent.

The Board of Education and Superintendent have the primary responsibility for developing and articulating the District’s goals; these goals will be the framework for the budget.

Principle Two: The budget should be based on sound financial principles.

LAUSD’s budget should be based on financial principles that will keep the District viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice and experience, are offered to this end:

- a) Structurally Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Maintenance of Appropriate and Adequate Fund Balance and Reserves
- e) Revenue Maximization
- f) Revenue and Expenditure Estimation
- g) Cost Recovery through Fees and Charges
- h) Capital Plan
- i) Asset Management
- j) Prudent Debt Management
- k) Program Sustainability
- l) GASB Compliance

A) STRUCTURALLY BALANCED OPERATING BUDGET

The Superintendent must annually prepare and recommend a structurally balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5).

The Office of the Chief Financial Officer shall prepare the First and Second Period Interim Financial Reports in accordance with the law and make appropriate recommendations to the Board if financial adjustments are necessary. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers’ compensation, and retiree health needs.

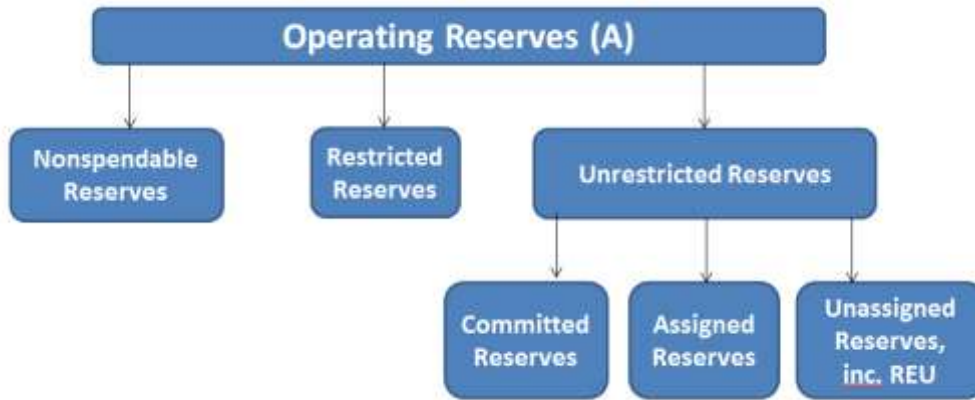
B) SECTION B IS DELETED PER BOARD OF EDUCATION AMENDMENT

C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

Actual expenditures should closely approximate the estimated appropriation. To the extent that funding is required for expenditures spanning fiscal years, appropriate financial techniques should be identified and employed.

D) MAINTENANCE OF APPROPRIATE AND ADEQUATE FUND BALANCES AND RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability. The reserves describe in these policies supersedes all prior District reserve policies. These reserve funds shall be for operations or for liabilities, and includes, but not limited to, the following described categories:



A. Operating Reserves:

The purpose of operating reserves is to set aside monies and to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

The current classifications of fund balances¹ are as follows:

- Non-spendable fund balance (*inherently non-spendable*) This category includes reserves for Revolving Cash, Stores, and Prepaid Expenditures
- Restricted fund balance (*externally enforceable limitations on use*) This category includes balances related federal and state programs.
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual resources for unrestricted use*)

¹ Under GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions.

General Fund Balance Policy:

The District shall maintain Total General Fund balances at a level which is 5 % or more of Total General Fund expenditures and net transfers out (the “5% Minimum Reserve Threshold”). This level is the minimum necessary to sustain the District’s strong credit ratings.

Reserve funding levels shall be reviewed annually and adjusted as appropriate. The reserve policy is as follows:

1. The District shall maintain at least the 5% Minimum Reserve Threshold in the Three-Year Sustainability Plan.
2. Whenever the District projects a failure to meet the 5% Minimum Reserve Threshold, all one-time monies received shall be set-aside until the Threshold is met in each of the years.
3. In addition, other recommendations will be developed to restore reserve balances.

These recommendations will be completed within the next fiscal year.

Reserve for Economic Uncertainties:

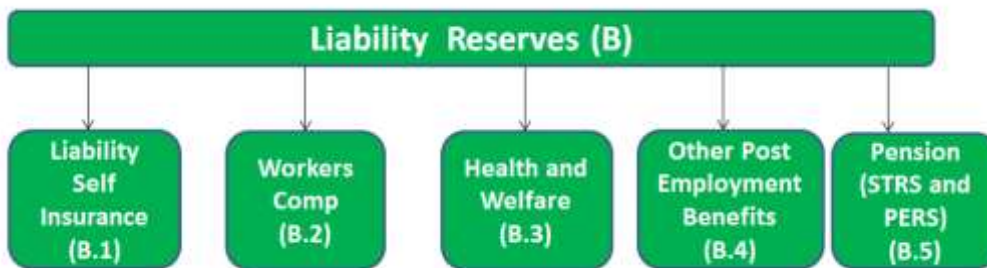
This is a legally required reserve which is currently at 1% of total General Fund expenditures and other financing uses.

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

The District’s accounting practice establishes a reserve for revolving cash, stores, and prepaid expenditures.

B. Liability Reserves:

The purpose of the Liability Reserves is to set aside monies for legal liabilities. Funding these liability reserves provides resources to help prevent disruptive reductions to LAUSD operating programs.



B.1 Liability Self-Insurance Fund:

Liability Self Insurance funding will be based on the current year claims and the amount to fully fund the estimated liability as determined by a third party actuarial report.

B.2 Worker’s Compensation Fund:

Worker’s Compensation funding will be based on the current year claims and the amount to fully fund the estimated liability as determined by a third party actuarial report.

B.3 Health and Welfare Fund:

Health & Welfare funding will be based on the Health and Welfare Memorandum of Agreement in place.

B.4 Other Post-Employment Benefits (OPEB) Fund:

The District will establish an irrevocable trust for its OPEB liability (OPEB Trust) to:

1. Minimize encroachment on the District's operating budget;
2. Provide funding to protect retiree benefits;
3. Improve the return on investment on the Trust assets;
4. Align contributions to more adequately recover costs from federal, capital and grant programs;
5. Provide a proactive response to address the impacts of GASB 45 on the District's finances; and
6. Preserve the District's net assets.

Contributions to the Trust will be annually calculated and distributed as follows:

1. An annual per employee set aside, at rates consistent with the District's current budget assumptions and policies, will be contributed to the OPEB Trust on or before June 30th. Such contributions will be subject to maintaining an Unrestricted General Fund balance of 5% of the unrestricted revenue. These Trust contributions will be made from all appropriate funding sources. The annual OPEB per employee growth rates will continue until such time that the District will be able to reasonably meet its unfunded liability in accordance with GASB standards.²
2. In the event that the Unrestricted General Fund is above 5% of the unrestricted revenues (after the annual OPEB contribution has been determined), an additional contribution from the assigned OPEB reserve will be placed in the Trust.

E) REVENUE MAXIMIZATION

LAUSD receives the majority of its funding from the State of California. To supplement these funds, LAUSD shall seek additional revenues from other funding sources including the Federal Government, foundations, corporations, mandate funding, parent and community organizations, and through new and changes to funding legislations. These additional resources should be for purposes that are consistent with the District's goals and objectives and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources.

F) REVENUE AND EXPENDITURE ESTIMATION

LAUSD shall strive to include in the budget all revenues that can reasonably be expected for the fiscal year. The Chief Financial Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each

² Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution.

revenue source. The authority to spend in part or all of the budgeted revenue will be provided based on revenue certainty.

Reserve for Anticipated Balances:

This is a non-budget add reserve requested by the Los Angeles County of Education to allow for technical adjustment for expenditure.

G) COST RECOVERY THROUGH FEES AND CHARGES

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided, including all direct and indirect costs subject to any legal restrictions.

H) CAPITAL PLAN

LAUSD will strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Annually adopting a multi-year capital budget that identifies the projects planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Annually presenting an analysis of the future operational impact of the capital projects.

I) ASSET MANAGEMENT

The District will strive to:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan to sustain the need to maintain the value of its assets and protect the health and safety of students and employees.
- Annually estimate and set aside resources for preventative maintenance.
- Maintain a restricted account within the general fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings to comply with the requirements set forth in Education Code Section 17070.75 and 17070.77. Deposit into this account, in each fiscal year for at least 20 years after receipt of School Facility Program (SFP) funds, an amount equal to or greater than required percent of the total general fund expenditures of the District, including other financing uses, for that fiscal year.

J) PRUDENT DEBT MANAGEMENT

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

K) PROGRAM SUSTAINABILITY

To achieve sustainability, LAUSD should strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program should be identified as limited.
- Set parameters for multi-year programs and offices by identifying specific “sunset dates” for program termination as well as the ending date for personnel assignments funded in the program.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).
- Identify impact on the budget of unfunded mandates and other spending pressures.

L) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

The Governmental Accounting Standards Board promotes rules governing financial accounting and reporting. LAUSD shall comply with these rules. LAUSD shall strive to receive the GFOA Certificate for Excellence in Financial Reporting annually.

Principle Three: The budget should be clear and easy to understand.

A broad cross-section of stakeholders in the District rely on LAUSD’s budget and related financial documents for crucial financial information. These stakeholders include parents, teachers, community groups, administrators, and oversight bodies. LAUSD’s budget should be organized and presented in such a way that both lay persons and experts can understand:

- What the District intends to do and how it intends to do it
- The District’s overall financial condition
- The historical context for LAUSD programs

In addition, LAUSD should strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

LAUSD has identified guidelines for the presentation of budgets consistent with GFOA standards from four perspectives:

- a) Policy Document
- b) Financial Plan
- c) Operations Guide
- d) Communications Device

Principle Four: The budget should be timely and easy to manage at the school level.

The process of managing the budget is easier for schools and offices if they have access to systems and training. The District will define the parameters under which schools and offices will manage their budgets.

Principle Five: The budget process should inform stakeholders.

Prior to the adoption of the final budget, District staff will inform stakeholders in accordance with the budget Timetable and materials will be posted to the website.

III. FUND BALANCE POLICY AND PROCEDURES

A. PURPOSE

This Fund Balance Policy establishes the policy and procedures for reporting and maintaining fund balance in the District's financial statements. The policy also authorizes and directs the Chief Financial Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

B. GENERAL POLICY

There are five separate components of fund balance. Each component identifies the extent to which the District is bound by constraints on the specific purpose for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual resources for unrestricted use*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on the last three components listed above.

The District considers restricted fund balances to have been spent first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. PROVISIONS Committed Fund Balance

The Governing Board, as the District's highest level of decision-making authority, may commit Fund balances for specific purposes pursuant to constraints imposed by formal actions. Commitment of funds can be made through the adoption of the budget as long as the intent to commit the funds is specifically stated. These committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specific use through formal action. Governing Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30. The amount which will be committed can be determined subsequently but prior to the release of the District's financial statements.

Pursuant to GASB 54, the District commits to maintaining the Deferred Maintenance and Adult Education funds to support programs for which the funds were originally established. Amounts transferred into or retained in the funds will be determined annually per Board adoption of the budget and approval of the year end unaudited actuals report.

Assigned Fund Balance

Amounts that are neither restricted nor committed may be constrained by the District's intent to be used for specific purposes. This policy hereby delegates the authority to assign amounts to the Superintendent, or designee.

Unassigned Fund Balance

These are residual positive net resources for the General Fund in excess of what can properly be classified in one of the other four categories. There are some reserves that do not meet the requirements of the aforementioned components of fund balance. For financial statement reporting purposes, these reserves are included in the unassigned fund balance. This includes:

- **Reserve For Economic Uncertainty** – The District will maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 1% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations. The primary purpose of this reserve is to avoid the need for service level reductions in the event that an economic downturn causes revenues to be substantially lower than budgeted. In the event that the District must expend all or part of this reserve, the District will identify and implement a budgetary plan to replenish this reserve the following year. This reserve may be increased by legal requirement.

Los Angeles Unified School District

DEBT MANAGEMENT POLICY



LINK TO DEBT MANAGEMENT POLICY

<https://bit.ly/3d9bCdx>

CAPITAL BUDGET

For up-to-date information about the District's major capital programs, please visit the following District websites:

Existing and New Facilities:

<http://www.laschools.org/new-site/sep/>

Information Technology Division:

<https://achieve.lausd.net/page/12419>

GLOSSARY AND ABBREVIATIONS

GLOSSARY

Abatement – A complete or partial cancellation of an expenditure or revenue item.

Academic Performance Index (API) – The API measures student achievement on certain standardized tests. Several Governor’s Initiative programs use schools’ API scores and their growth over time on the Index to determine funding.

Accounts Payable – Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not yet paid.

Accounts Receivable - Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not received.

Accrual Basis of Accounting – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See “Cash Basis of Accounting” and “Modified Accrual Basis of Accounting”).

Administered Budget – An administered budget refers to resources managed by a division but spent elsewhere. For example, Facilities Services Division manages the utilities budget for schools and offices, but the expenditures are distributed to schools and offices.

Administrative Service Charge – A credit (negative) amount budgeted to reflect indirect administrative services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

Ad Valorem Tax – A tax based on a percentage of the value of goods or services.

Arbitration – A form of alternative dispute resolution in which a third party reviews the evidence in the case and imposes a decision that is legally binding for both sides and enforceable.

Appropriation – An authorization granted by the governing board to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Audit – An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Authorized (budgeted) Amount – The maximum budget authority granted by the governing board, as opposed to the “estimated amount”. “Authorized” and “estimated” amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

Authorized Positions – Positions, both filled and vacant, for which authority is provided in the budget.

Average Daily Attendance – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

Base Grant Funding – In LCFF, it is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span. All students generate Base funding.

Bond – A certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Budget – A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustment (or “Budget Transfer”) – Is an adjustment that may increase or decrease revenues or expenditures, or a change in amounts between objects of expenditures. The adjustment can be for the current fiscal year or for multi-years.

California State Lottery – Proposition 37, passed by the voters in November 1984, established the California Lottery. The lottery distributes funds to school districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define “instructional,” school districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

Capital Expenditures – According to the California School Accounting Manual, capital expenditures are those “for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA’s (Local Education Agency) threshold for capitalization.” Categories of expenses recorded as capital expenditures include land, buildings, site improvements, and some types of equipment. Equipment also includes library books and project management costs that can be assigned to an individual capital project.

Capital Outlay – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital Project Funds – District funds dedicated to facilities construction and repair.

Career Technology Education - A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Carryover (or Carryforward) – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular cost center or may be carried forward and redistributed as part of a new fiscal year’s allocation depending on program guidelines.

Cash Basis of Accounting – An accounting method in which revenues are recorded when cash is received and expenditures (or expenses) are recorded when cash is disbursed. School districts do not use the cash basis of accounting. (See “Accrual Basis of Accounting” and “Modified Accrual Basis of Accounting”).

Categorical Programs – Programs that fund activities that are supplemental to the District’s basic instructional program. These programs may be included in the General Fund Restricted, Unrestricted, or in a number of special funds.

Certificated Salaries – Salaries paid for services that require a teaching credential. These include teachers, counselors, assistant principals, and principals.

Certificates of Participation (COPs) – A financing technique which provides funding through the sale of papers backed by a specific capital asset for capital cost items.

Charter School – Under State law, charter schools operate semi-autonomously of the District. A locally-funded (affiliated) charter school continues to receive funding from the District but develops curriculum that may differ from that of a non-charter school. A direct-funded (fiscally- independent) charter school receives funding directly from the State and develops curriculum in compliance with state and federal guidelines.

Child Days of Enrollment – Children’s centers generate revenue based on Child Days of Enrollment as opposed to K-12 schools which uses average daily attendance as the basis for revenue.

Civic Center Rentals - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District’s General Fund revenues.

Classified Salaries – Salaries for services that do not require a teaching credential such as clerical and custodial staff.

COLA – See “Cost of Living Adjustment”

Common Core State Standards (CCSS) - Common standards across all states for English and Math. This is a change from the previous state-by-state systems. Instead of taking the California Standards Test in May, students will take the new test, called the Smarter Balanced Assessment.

Community Day School (CDS) – A school site that serve students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, these schools must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of Every Student Succeeds Act Titles I (Socioeconomically Disadvantaged Students), II (High Quality Teachers), and III (English Learners). Provides supplemental funding for schools qualifying for resources under program guidelines.

Concentration Grant Funding – In LCFF, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 50%.

Concurrently-Enrolled – Students that are enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

Continuous – See “Ongoing.”

Coronavirus (COVID-19) – The viral disease that emerged in China in December 2019.

Coronavirus Aid, Relief and Economic Security Act (CARES) (S. 3548) – One of three coronavirus relief bills passed by Congress in March 2020. At roughly \$2 trillion dollars, the CARES Act is the largest stimulus bill in U.S. history. The other two relief bills include the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 (H.R. 6074), and the Families First Coronavirus Response Act (H.R. 6201)

Cost of Living Adjustment (COLA) - This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA.

Current Expense of Education – The current General Fund operating expenditures for kindergarten through grade twelve. This excludes expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, acquisition and construction of facilities, and other outgo items.

Debt Limit – The maximum amount of legally-permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Deficit Spending – The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Designated Ending Balance – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose spending.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at a school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

Education Protection Act (EPA) - The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Education Stabilization Fund (ESF) – Authorized under the CARES Act, the ESF appropriated approximately \$31 billion to create funding streams for several distinct education programs that addressed the impact of the Novel Coronavirus Disease 2019 (COVID-19) on educational services across the nation.

Elementary and Secondary Education Act (ESEA) - In 1965, President Lyndon B. Johnson passed the Elementary and Secondary Education Act as a part of the "War on Poverty." ESEA emphasizes equal access to education and establishes high standards and accountability. The law authorizes federally funded education programs that are administered by the states. In 2002, Congress amended ESEA and reauthorized it as the No Child Left Behind Act (NCLB). In 2015, Congress amended NCLB and reauthorized it as the Every Student Succeeds Act (ESSA).

Elementary and Secondary School Emergency Relief Fund (ESSER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers' compensation, unemployment insurance, health and medical benefits, and other employee "fringe benefits."

Encroachment – Costs of a district-defined program such as Special Education that exceed the program's earned income. Encroachment is covered through inter-program adjustments, usually from General Fund – Unrestricted Program resources.

Encumbrance – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

Enterprise Funds – Funds used to account for activities of an LEA (Local Education Agency) that, because of their income-producing character, are similar to those found in the private sector.

Entitlement – An apportionment that is based on specific qualifications or a formula defined in statute.

Estimated (Budgeted) Amount – The estimated amount of revenues or expenditures, as opposed to the "authorized" amount, which is the maximum budget authority granted by the governing board. "Authorized" and "estimated" amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

Every Student Succeeds Act (ESSA) – ESSA was signed by President Obama on December 20, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law. See "Elementary and Secondary Education Act (ESEA)"

Expenditure – The cost of goods received or services rendered.

Extended Learning Opportunities (ELO) - ELO Grants shall be expended for extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services; at least 10 percent (10%) of the funding on paraprofessionals to provide supplemental instruction and support; use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction

Federal Emergency Management Act (FEMA) – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

Federal Jobs Bill - United States Senate Bill S3206, otherwise known as the Keep Our Educators Working Act of 2010, provided \$23 billion to help keep teachers, principals, librarians and other school personnel employed as states faced crippling budget shortfalls.

Fees – Amounts collected from or paid to individuals or groups for services or for use of a facility or service rendered.

Fiduciary Funds – District funds utilized as holding accounts for amounts owed to employees under various agreements.

Final Budget – The Final Budget is the District’s official operating budget upon board adoption, which must occur prior to June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

Fiscal Year – A period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1st and ends on June 30th.

Function – Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

Fund – A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund’s total liabilities from the total assets. The difference is the fund balance.

Fund Balance Classification - GASB 54 implements a five-tier fund balance classification that depicts the extent to which the district is bound by spending constraint imposed on the use of its resources.

- **Non-spendable Fund Balance** consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually required to remain intact, such as the principal of a permanent endowment.
- **Restricted Fund Balance** consists of funds that are subject to externally imposed and legal constraints.

- **Committed Fund Balance** consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision making authority.
- **Assigned Fund Balance** consists of funds that are intended to be used for a specific purpose by the district's highest level or an official with the authority to assign funds.
- **Unassigned Fund Balance** consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

General Fund – The fund used to summarize costs of the District's basic operations. The District's General Fund includes both restricted and unrestricted activities.

Goal – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governor's Budget – The Governor's Proposed State Budget, or "Governor's Budget," is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

Governor's Emergency Education Relief Fund (GEER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation. Allocations based in part on low-income student counts.

Grade Span – In LCFF, it refers to the grouping of student grade levels such as K-3, 4-6, 7-8, and 9-12.

Grant – A contribution, either in money or material goods, made by federal, state, or local entities to the District. Grants may be competitive or formula-based entitlements.

Implemented Budget – Budget for restricted programs that has been allocated to specific appropriations for expenditure.

Indirect Cost – Elements of cost necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

Indirect Cost Rate – A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

In-Person Instruction Grant (IPI) - IPI Grant funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Inter-fund Transfers – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a special fund.

Interim Reports – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Internal Service Funds – District funds dedicated to self-insurance of costs such as employee health and medical benefits, liability insurance, and worker’s compensation.

Inter-program Costs – Costs of a district-defined program that exceed the program’s income must be covered from other General Fund revenues. Such costs are covered through “inter-program” transfers from the unrestricted General Program.

LCAP – Local Control Accountability Plan – See “Local Control Accountability Plan” below.

LCFF – Local Control Funding Formula – See “Local Control Funding Formula” below.

Least Restrictive Environment – A special Education program; describes the legal requirement to educate students with disabilities with their non-disabled peers to the greatest extent appropriate.

Limited – See “One-time.”

Local Control Accountability Plan (LCAP) – A Board-adopted Districtwide plan identifying the academic interventions and strategies that will be implemented to address the academic needs of students receiving supplemental and concentration funding under the Governor’s Local Control Funding Formula (LCFF). The plan is a required component of the annual District budget document adopted by each district Board of Education.

Local Control Funding Formula (LCFF) – The Governor’s public education funding reform, which replaced the Revenue Limit funding formula and most state categorical sources, with a base grant funding, and needs-based supplemental grant funding based on the number of identified students who are English Learners, socio-economically disadvantaged, or who are in foster care. The formula also provides a concentration grant funding for Districts with unduplicated student counts exceeding 55% in any one of the previously mentioned supplemental funding categories.

Local Education Agency (LEA) – This pertains to a school district, a charter school, or a county office of education which operates a public elementary or secondary school.

Mandated Cost Reimbursements – The California constitution requires that the State reimburse local governmental entities, including school districts, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

May Revision (or “May Revise”) – Published each May, this State document updates the Governor’s Budget published in January with regard to the Governor’s State revenue projections and spending priorities for the coming fiscal year.

Measure K – The “Safe Healthy Neighborhood Schools Act (of 2002)” is a school bond measure that authorizes LAUSD to issue \$3.35 billion in bonds for repair and renovation of existing schools and to build neighborhood schools to improve local schools and relieve classroom overcrowding. Passed by 64% of the Los Angeles County voters; November 2002. <http://www.laschools.org/bond/faq>

Measure Q – The “Safe, Healthy Neighborhood Schools Act (of 2008)” is a school bond measure that authorizes LAUSD to issue \$7 billion in bonds to continue repair/upgrade of aging classrooms. Passed by 69% of the Los Angeles County voters; November 2008. <http://www.laschools.org/bond/faq>

Measure R – The “Safe and Healthy Neighborhood Schools Improvement Act of 2004” is a school bond measure that authorizes LAUSD to issue \$3.87 billion in bonds to continue repair/upgrade of aging classrooms and build neighborhood schools. Passed by 63% of the Los Angeles County voters; March 2004. <http://www.laschools.org/bond/faq>

Measure RR – The “LAUSD School Safety and Upgrade Act (of 2020) is a school bond measure that authorizes LAUSD to issue \$7 billion in bonds for construction, rehabilitation or replacement of school facilities. [Board Places \\$7 Billion School Construction Bond Issue on the Ballot for November 3, 2020 \(08-04-20\) \(lausd.net\)](http://www.lausd.net)

Measure Y – The “Safe and Healthy Neighborhood Schools Repair and Construction Measure of 2005” is a school bond measure that authorizes LAUSD to issue \$3.985 billion in bonds to continue repair/upgrade of aging classrooms and to build new neighborhood schools. Passed by 66% of the Los Angeles County voters; November 2005. <http://www.laschools.org/bond/faq>

Modified Accrual Basis of Accounting – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

Multi-year Financial Plan – A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

Next Generation Science Standards (NGSS) - New K–12 science standards have been developed that are rich in content and practice, arranged in a coherent manner across disciplines and grades to provide all students an internationally benchmarked science education.

Norms – For most schools, the District uses Board-approved “norms” to determine the base number of teachers, school administrators, school clerical positions, and various resources at each school. Norms generally use student enrollments to determine the resources to be allocated to individual schools. For example, norms may dictate that schools should receive 1 teacher per 30 students, one clerical employee per 100 students, one counselor per 500 students, etc.

To calculate norm allocations, the District uses the number of students enrolled at each school on “norm day,” which is generally the Friday of the fourth week of school. Other factors may also be used in norm allocations. For example, the allocation of custodians is based on a complex formula that includes the school’s square footage. The District norms are published

in the form of “norm tables” which describe the factors utilized in determining the individual norms.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflects specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

One-time – Revenue or expenditure line-items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line-items that are expected to continue into the subsequent year.

Operational Budget – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

Overdraft – The amount by which expenditures and encumbrances exceed the budget available for them.

Pending Distribution – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

Position Control – A system developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

Program Code – Five-digit code used in budgeting and controlling expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

Proposition 20 - The “Cardenas Textbook Act of 2000” – changed the way the portion of the state's annual lottery revenues are distributed to public education by mandating that of the future growth in lottery funds, 50-percent of that increase must go to K-14 public schools to be spent on instructional materials. Passed by 53% the **California** voters; March 2000.
[http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks \(2000\)](http://ballotpedia.org/California_Proposition_20,_Lottery_Funds_for_Textbooks_(2000))

Proposition 30 - The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

Proposition 39 – The California Energy Conservation Grant, provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

Proposition 47 – The “Kindergarten-University Public Education Facilities Bond Act of 2002” – Authorized California to issue \$13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas of the greatest need and must be spent according to strict accountability

measures. Passed by 59% of the California voters; November 2002.

[http://ballotpedia.org/California Proposition 47, Bonds for School Construction \(2002\)](http://ballotpedia.org/California Proposition 47, Bonds for School Construction (2002))

Proposition 49 – The “Before and After School Programs Act,” increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters; November 2002.

[http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs \(2002\)](http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs (2002))

Proposition 55 – The “State Kindergarten-University Public Education Facilities Bond Act of 2004” authorized the State of California to issue \$10 billion of general obligation bonds for construction and renovation of K-12 school facilities and \$2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1-percent of the California voters; March of 2004.

[http://ballotpedia.org/California Proposition 55, Bonds for Schools \(March 2004\)](http://ballotpedia.org/California Proposition 55, Bonds for Schools (March 2004))

Proposition 98 – The “Classroom Instructional Improvement and Accountability Act (of 1988): requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7-percent of the California voters; November 1988.

[http://ballotpedia.org/California Proposition 98, Mandatory Education Spending \(1988\)](http://ballotpedia.org/California Proposition 98, Mandatory Education Spending (1988))

Proposition BB – A school bond measure that authorizes LAUSD to use \$2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the district to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters; April 1997. <http://www.laschools.org/bond/faq>

Proportionality Requirement – A Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

Public Employees’ Retirement System (PERS) – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

Quality Education Investment Act – Funds approved as part of the settlement of the *CTA v. Schwarzenegger* lawsuit, intended to improve education, primarily through class-size reduction, at Decile 1 and 2 schools. Funds are provided over a seven-year period, with participating schools determined through a random lottery. Schools must meet achievement criteria in order to remain eligible for funding. Funding for this program began in 2007-08.

RAB – See “Reserve for Anticipated Balances”

Regional Occupational Centers (ROC) – Provide vocational training classes for high school youth and adults in a variety of occupations.

Requisition – A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores, a warehouse, or a vendor.

Reserve – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board’s discretion. Amounts held in reserve cannot be expended without the Board’s formal approval.

Reserve for Anticipated Balances (RAB) – The Reserve for Anticipated Balances serves to identify the difference between the estimated and authorized budgeted revenues and/or authorized and estimated expenditures in the adopted budget.

Reserve for Economic Uncertainties (REU) – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 1% of General Fund total expenditures and other financing uses.

Restricted – Program funding that is limited to specific students or types of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See “Categorical” and “Unrestricted.”

Revenues – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

SACS-2000 – The form used by local school districts to report financial information to the County Office of Education. It replaced the J-200 reporting form. “SACS” is the abbreviation commonly used for Standardized Account Code Structure.

Smarter Balanced Assessments - Next-generation assessments that are aligned to the Common Core State Standards (CCSS). (<http://www.corestandards.org/>) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (<http://www.smarterbalanced.org/assessments/>), they will also provide better information about the needs and successes of individual students.

Special Education Program – A school-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services in order to access the instructional program.

Special Education Local Plan Area (SELPA) – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Planning Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

Special Education – Low Incidence – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired and/or who have serious physical disability. The state refers to these disabilities as “low incidence.”

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Teachers’ Retirement System (STRS) – State law requires certificated employees, school districts, and the State to contribute to this retirement fund.

Statutory COLA – See “Cost of Living Adjustment”

Student Body Fund – An agency fund to control the receipts and the disbursements of student association activities. Student body funds are not the property of the school district and are not reflected in the District budget or accounts.

Student Equity Needs Index (SENI) – An index of school needs that includes community indicators such as suspension rates and English language arts and math assessments, as well as traditional indicators such as low-income and English learner student populations.

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. The *Crawford v. LAUSD* legal decision formally created this program.

Supplemental Grant Funding – In LCFF, every student identified as either English Learner, eligible for free or reduced-priced meal, or foster youth, generate this funding. This is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. This funding is dedicated to students identified as indicated above.

Targeted Instructional Improvement Block Grant (TIIBG) – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

Targeted Student Population – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or reduced-price meal (FRPM), foster youth, or any combination of these factors.

Tax and Revenue Anticipation Notes (TRANS) – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

Teachers As A Priority (TAP) Program – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staff.

Undesignated Ending Balance – The portion of the current fiscal year’s ending balance that is uncommitted and available for discretionary use for the following fiscal year. All balances are one-time in nature.

Ungraded – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the “Ungraded” section of attendance/enrollment reports.

Unimplemented Budget – Reflects Restricted Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

Unrestricted – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

Weighted Student Formula – A method of allocating resources based on the characteristics of student populations. Weighted student formulas provide a basic per pupil allocation with additional resources – based on student weights – for economically-disadvantaged, English learners, special education, or other defined student populations.

ABBREVIATIONS

A&I – Alterations and Improvements of Buildings or Sites

AB – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602)

ABE - Adult Basic Education Program

ACA – Assembly Concurrent Amendment

ACR – Assembly Concurrent Resolution

ADA – Average Daily Attendance

AEP – Adult Education Program

AEWC – Alternative Education and Work Center

AFDC – Aid for Dependent Children

AP – Advanced Placement

API – Academic Performance Index

ARP(A) – American Rescue Plan Act

AYP – Adequate Yearly Progress

BA – Budget Adjustment (“Budget Transfer”)

BSA – Budgeting for Student Achievement

BTSA – Beginning Teacher Support and Assessment

CE – Certificated Salaries

CAEP – California Adult Education Program

CAH – California High School Exit Examination

CALPADS – California Longitudinal Pupil Achievement Data System

CalWORKs – California Work Opportunity and Responsibility to Kids

CARES – Coronavirus Aid, Relief, and Economic Security Act

CAP – Capacity Adjustment Program; a TIIBG/Student Integration Program

CBEDS – California Basic Education Data System

CBEST – California Basic Education Skills Test

CBET – Community-Based English Tutoring Program

CDE – Child Days of Enrollment (used in Child Development Fund)

CDE – California Department of Education

CDS – Community Day Schools

COLA – Cost of Living Adjustment

Comp. Ed. – Compensatory Education

COPs – Certificates of Participation

COVID-19 – Coronavirus 2019

CPI – Consumer Price Index

CPR – California Performance Review

CRA – Community Redevelopment Agency

CRF – Coronavirus Relief Fund

CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act

CSAM - California School Accounting Manual

CSR – Class Size Reduction

CSR – Comprehensive School Reform

CST – California Standards Test

CTA – California Teachers' Association

CTE – Career Technology Education

CTEIG – Career Technology Education Incentive Grant

CY – Current Year

DDP – District-Defined Program

DIS – Designated Instructional Services (or Designated Instruction and Services); a Special Education program

DOF – California Department of Finance

DRS– Desegregated Receiver Schools; aTIIBG/Student Integration Program

E.C. – Education Code

EIA – Economic Impact Aid. This program had two components: EIA-Limited English Proficient and EIA-Compensatory Education

ELAP – English Language Acquisition Program

EL – English Learner

ELL – English Language Literacy Program

EPA – Education Protection Act

ERAF – Education Revenue Augmentation Fund

ERP – Enterprise Resource Planning

ESEA – Elementary and Secondary Education Act

ESF – Education Stabilization Fund

ESSA – Every Student Succeeds Act

ESSER – Elementary and Secondary School Emergency Relief Fund

ESL – English as Second Language

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency

FRPM – Free or Reduced Price Meal

FSEP – Federal and State Education Programs

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GATE – Gifted and Talented Education Program

GED – General Educational Development

GEER – Governor’s Emergency Education Relief Fund

GFOA – Government Finance Officers’ Association

GO – General Obligation (Bond)

IASA – Improving America’s Schools Act

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Program

IMA – Instructional Materials (or “Materiel”)

ITD – Information Technology Division

KLCS – TV – The District-owned and operated television station

LACOE – Los Angeles County Office of Education

LAEP – Los Angeles Educational Partnership

LAO – Legislative Analyst’s Office

LCAP – Local Control Accountability Plan

LCFF – Local Control Funding Formula

LCI – Licensed Children’s Institution

LEA – Local Educational Agency

LEP – Limited English Proficient or Proficiency

LLMF – Learning Loss Mitigation Funding

LRE– Least Restrictive Environment; a Special Education program

NC – Non-Certificated (Classified) Salaries

NCLB – No Child Left Behind

NPA – Nonpublic Agency; a Special Education program

NPS – Nonpublic School; a Special Education program

NSF – National Science Foundation

OASDHI - Old Age, Survivors’, Disability and Health Insurance (Social Security)

OPEB – Other Post-Employment Benefits

P-1 – The First Principal Apportionment period (for attendance accounting and State allocation purposes)

P-2 – The Second Principal Apportionment period (for attendance accounting and State allocation purposes)

PD – Pending Distribution

PARS – Public Agency Retirement System

PERS – Public Employees’ Retirement System

PHBAO –Primarily Latino, Black, Asian, and Other Non-Anglo; a TIIBG/Student Integration Program

PI – Program Improvement

PL – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)

PPF – Per Pupil Funding

PSP – Priority Staffing Program; a TIIBG/Student Integration Program

PWT – Permits With Transportation; a TIIBG/Student Integration Program

PYA – Prior Year Adjustment

QEIA – Quality Education Investment Act

QZAB – Qualified Zone Academy Bonds

RIF – Reduction in force

ROC/P – Regional Occupational Centers/Programs

RRGM – Routine Repair and General Maintenance

RSP – Resource Specialist Program; a Special Education Program

SACS – Standardized Account Code Structure

SARB – School Attendance Review Board

SARC – School Accountability Report Card

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602)

SBE – State Board of Education

SCA – Senate Constitutional Amendment

SDC – Special Day Class; a Special Education program

SCF – Student Centered Funding

SELPA – Special Education Local Plan Area

SENI – Student Equity Needs Index

SFP (or SFEP) – Specially-Funded Programs (or Specially-Funded Educational Programs).
Now referred to as restricted programs.

SI – School Improvement Program

SRLDP – School Readiness Language Development Program; a TIIBG/Student Integration Program

STAR – Standardized Testing and Reporting

STRS – State Teachers' Retirement System

TAP (or TAAP) – Teachers As A Priority

TIIBG – Targeted Instructional Improvement Block Grant

TRANS – Tax and Revenue Anticipation Notes

TSP – Targeted Student Population

TUPE – Tobacco Use Prevention Education

UCTP – Urban Classroom Teacher Program; a TIIBG/Student Integration Program

WIA – Workforce Investment Act

WIOA – Workforce Investment and Opportunity Act (replaced WIA)

WSF – Weighted Student Funding Formula

YRS – Year-Round Schools

Section IV

Standardized Account
Code Structure (SACS)

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Lobby 333 S. Beaudry Ave., LA, CA 90017
Date: June 10, 2021

Place: Board Room 333 S. Beaudry Avenue
Date: June 15, 2021
Time: 10:00 AM

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Tony Atienza Telephone: 213-241-2100

Title: Director of Budget Services & Financial Plan E-mail: tony.atienza@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
			Jun 22, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 430,532,093.00
Less: Amount of total liabilities reserved in budget:	\$ 430,532,093.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Tony Atienza

Title: Director of Budget Services & Financial Planning Division

Telephone: 213-241-1000

E-mail: tony.atienza@lausd.net

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,626,127,562.00	27,298,939.00	5,653,426,501.00	5,795,711,268.00	27,960,268.00	5,823,671,536.00	3.0%
2) Federal Revenue		8100-8299	9,892,781.00	1,543,326,054.50	1,553,218,835.50	10,250,680.00	4,435,718,084.00	4,445,968,764.00	186.2%
3) Other State Revenue		8300-8599	95,244,851.00	1,223,812,811.14	1,319,057,662.14	88,508,534.00	1,285,809,259.00	1,374,317,793.00	4.2%
4) Other Local Revenue		8600-8799	124,344,737.00	14,838,646.00	139,183,383.00	117,963,585.00	14,553,646.00	132,517,231.00	-4.8%
5) TOTAL, REVENUES			5,855,609,931.00	2,809,276,450.64	8,664,886,381.64	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	35.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,171,548,765.00	931,923,086.71	3,103,471,851.71	2,499,403,381.00	912,005,149.00	3,411,408,530.00	9.9%
2) Classified Salaries		2000-2999	596,150,797.00	554,646,986.00	1,150,797,783.00	659,582,589.00	447,612,196.00	1,107,194,785.00	-3.8%
3) Employee Benefits		3000-3999	1,200,452,021.00	1,014,329,676.00	2,214,781,697.00	1,404,542,882.00	1,033,059,830.00	2,437,602,712.00	10.1%
4) Books and Supplies		4000-4999	271,209,825.00	412,116,264.87	683,326,089.87	278,863,701.00	1,359,138,125.11	1,638,001,826.11	139.7%
5) Services and Other Operating Expenditures		5000-5999	455,352,412.00	569,470,371.00	1,024,822,783.00	464,425,358.00	612,124,164.53	1,076,549,522.53	5.0%
6) Capital Outlay		6000-6999	28,347,853.00	38,518,071.91	66,865,924.91	19,178,213.00	35,144,180.00	54,322,393.00	-18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,732,688.00	0.00	7,732,688.00	7,979,201.00	0.00	7,979,201.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(120,245,584.38)	98,726,764.19	(21,518,820.19)	(179,127,654.00)	147,560,444.00	(31,567,210.00)	46.7%
9) TOTAL, EXPENDITURES			4,610,548,776.62	3,619,731,220.68	8,230,279,997.30	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,245,061,154.38	(810,454,770.04)	434,606,384.34	857,586,396.00	1,217,397,168.36	2,074,983,564.36	377.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	263,822,839.00	442,020.00	264,264,859.00	30,025,494.00	0.00	30,025,494.00	-88.6%
b) Transfers Out		7600-7629	32,722,494.00	1,257,251.21	33,979,745.21	55,100,679.00	0.00	55,100,679.00	62.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,197,036,791.47)	1,197,036,791.47	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(965,936,446.47)	1,196,221,560.26	230,285,113.79	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-110.9%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,124,707.91	385,766,790.22	664,891,498.13	(429,854,563.00)	2,479,762,942.36	2,049,908,379.36	208.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	2,462,534,452.36	251,830,918.58	2,714,365,370.94	28.9%
b) Audit Adjustments		9793	66,168,639.27	(122,266,241.09)	(56,097,601.82)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,183,409,744.45	(133,935,871.64)	2,049,473,872.81	2,462,534,452.36	251,830,918.58	2,714,365,370.94	32.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,183,409,744.45	(133,935,871.64)	2,049,473,872.81	2,462,534,452.36	251,830,918.58	2,714,365,370.94	32.4%
2) Ending Balance, June 30 (E + F1e)			2,462,534,452.36	251,830,918.58	2,714,365,370.94	2,032,679,889.36	2,731,593,860.94	4,764,273,750.30	75.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,896,583.91	0.00	2,896,583.91	2,896,584.00	0.00	2,896,584.00	0.0%
Stores		9712	25,542,164.14	0.00	25,542,164.14	25,542,165.00	0.00	25,542,165.00	0.0%
Prepaid Items		9713	9,211,787.06	21,377.94	9,233,165.00	9,211,787.00	21,378.00	9,233,165.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	251,809,540.64	251,809,540.64	0.00	2,731,572,482.94	2,731,572,482.94	984.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	971,076,313.00	0.00	971,076,313.00	592,053,573.00	0.00	592,053,573.00	-39.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	91,990,000.00	0.00	91,990,000.00	97,670,000.00	0.00	97,670,000.00	6.2%
Unassigned/Unappropriated Amount		9790	1,361,817,604.25	0.00	1,361,817,604.25	1,305,305,780.36	0.00	1,305,305,780.36	-4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,553,305,921.02	66,757,504.47	1,620,063,425.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) in Revolving Cash Account		9130	2,896,583.91	0.00	2,896,583.91				
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	35,613,570.27	2,364,110.00	37,977,680.27				
4) Due from Grantor Government		9290	1,075,118,376.00	705,399,432.00	1,780,517,808.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	25,542,164.14	0.00	25,542,164.14				
7) Prepaid Expenditures		9330	9,211,787.06	21,377.94	9,233,165.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,701,698,402.40	774,542,424.41	3,476,240,826.81				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	239,163,950.04	466,733,657.69	705,897,607.73				
2) Due to Grantor Governments		9590	0.00	10,820,455.00	10,820,455.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	45,157,393.14	45,157,393.14				
6) TOTAL, LIABILITIES			239,163,950.04	522,711,505.83	761,875,455.87				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,462,534,452.36	251,830,918.58	2,714,365,370.94				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	3,292,550,645.00	0.00	3,292,550,645.00	3,465,437,588.00	0.00	3,465,437,588.00	5.3%
Education Protection Account State Aid - Current Year		8012	892,039,341.00	0.00	892,039,341.00	892,039,341.00	0.00	892,039,341.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,505,581.00	0.00	6,505,581.00	6,505,581.00	0.00	6,505,581.00	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	7,113,430.00	0.00	7,113,430.00	7,113,430.00	0.00	7,113,430.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,312,076,579.00	0.00	1,312,076,579.00	1,312,076,579.00	0.00	1,312,076,579.00	0.0%
Unsecured Roll Taxes		8042	44,353,850.00	0.00	44,353,850.00	44,353,850.00	0.00	44,353,850.00	0.0%
Prior Years' Taxes		8043	38,066,487.00	0.00	38,066,487.00	38,066,487.00	0.00	38,066,487.00	0.0%
Supplemental Taxes		8044	30,601,147.00	0.00	30,601,147.00	30,601,147.00	0.00	30,601,147.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	235,473,931.00	0.00	235,473,931.00	235,473,931.00	0.00	235,473,931.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	106,086,773.00	0.00	106,086,773.00	106,392,967.00	0.00	106,392,967.00	0.3%
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	312.00	0.00	312.00	New
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	(156.00)	0.00	(156.00)	New
Subtotal, LCFF Sources			5,964,867,764.00	0.00	5,964,867,764.00	6,138,061,057.00	0.00	6,138,061,057.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(338,740,202.00)	0.00	(338,740,202.00)	(342,349,789.00)	0.00	(342,349,789.00)	1.1%
Property Taxes Transfers		8097	0.00	27,298,939.00	27,298,939.00	0.00	27,960,268.00	27,960,268.00	2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,626,127,562.00	27,298,939.00	5,653,426,501.00	5,795,711,268.00	27,960,268.00	5,823,671,536.00	3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	111,306,330.00	111,306,330.00	0.00	175,456,202.00	175,456,202.00	57.6%
Special Education Discretionary Grants		8182	0.00	12,898,771.00	12,898,771.00	0.00	13,846,290.00	13,846,290.00	7.3%
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	21,493.00	21,493.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,511,770.00	1,511,770.00	0.00	914,898.00	914,898.00	-39.5%
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		331,791,070.00	331,791,070.00		457,299,656.00	457,299,656.00	37.8%
Title I, Part D, Local Delinquent Programs	3025	8290		384,049.00	384,049.00		890,547.00	890,547.00	131.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,888,671.00	24,888,671.00		37,043,747.00	37,043,747.00	48.8%
Title III, Part A, Immigrant Student Program	4201	8290		2,083,285.00	2,083,285.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		11,321,646.00	11,321,646.00		19,772,543.00	19,772,543.00	74.6%
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		78,327,757.00	78,327,757.00		78,500,976.00	78,500,976.00	0.2%
Career and Technical Education	3500-3599	8290		6,117,945.00	6,117,945.00		5,678,879.00	5,678,879.00	-7.2%
All Other Federal Revenue	All Other	8290	9,892,781.00	962,673,267.50	972,566,048.50	10,250,680.00	3,646,314,346.00	3,656,565,026.00	276.0%
TOTAL, FEDERAL REVENUE			9,892,781.00	1,543,326,054.50	1,553,218,835.50	10,250,680.00	4,435,718,084.00	4,445,968,764.00	186.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		359,815,806.00	359,815,806.00		375,544,425.00	375,544,425.00	4.4%
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	3,086,253.00	3,086,253.00	0.00	3,086,253.00	3,086,253.00	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	17,756,652.00	0.00	17,756,652.00	18,126,589.00	0.00	18,126,589.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	72,637,515.00	25,636,770.00	98,274,285.00	66,863,250.00	21,841,995.00	88,705,245.00	-9.7%
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		95,195,967.00	95,195,967.00		90,706,135.00	90,706,135.00	-4.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,003,233.00	2,003,233.00		2,826,067.00	2,826,067.00	41.1%
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		9,139,190.00	9,139,190.00		3,477,445.00	3,477,445.00	-62.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		352,235.00	352,235.00		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	4,850,684.00	728,583,357.14	733,434,041.14	3,518,695.00	788,326,939.00	791,845,634.00	8.0%
TOTAL, OTHER STATE REVENUE			95,244,851.00	1,223,812,811.14	1,319,057,662.14	88,508,534.00	1,285,809,259.00	1,374,317,793.00	4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	425,000.00	0.00	425,000.00	425,000.00	0.00	425,000.00	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	18,393,349.00	0.00	18,393,349.00	24,188,033.00	0.00	24,188,033.00	31.5%
Interest		8660	9,309,366.00	161,376.00	9,470,742.00	5,184,083.00	0.00	5,184,083.00	-45.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,286,500.00	38,854.00	41,325,354.00	37,406,305.00	0.00	37,406,305.00	-9.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	156.00	0.00	156.00	156.00	0.00	156.00	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	54,929,366.00	14,441,840.00	69,371,206.00	50,760,008.00	13,991,771.00	64,751,779.00	-6.7%
Tuition		8710	0.00	196,576.00	196,576.00	0.00	561,875.00	561,875.00	185.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,344,737.00	14,838,646.00	139,183,383.00	117,963,585.00	14,553,646.00	132,517,231.00	-4.8%
TOTAL, REVENUES			5,855,609,931.00	2,809,276,450.64	8,664,886,381.64	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	35.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,649,651,102.00	589,000,105.71	2,238,651,207.71	1,820,666,854.00	567,921,546.00	2,388,588,400.00	6.7%
Certificated Pupil Support Salaries		1200	170,925,402.00	156,154,870.00	327,080,272.00	226,788,331.00	161,036,088.00	387,824,419.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	272,898,778.00	69,597,095.00	342,495,873.00	288,353,345.00	76,426,218.00	364,779,563.00	6.5%
Other Certificated Salaries		1900	78,073,483.00	117,171,016.00	195,244,499.00	163,594,851.00	106,621,297.00	270,216,148.00	38.4%
TOTAL, CERTIFICATED SALARIES			2,171,548,765.00	931,923,086.71	3,103,471,851.71	2,499,403,381.00	912,005,149.00	3,411,408,530.00	9.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,606,993.00	244,272,204.00	253,879,197.00	49,698,202.00	248,107,153.00	297,805,355.00	17.3%
Classified Support Salaries		2200	254,802,346.00	146,485,152.00	401,287,498.00	260,004,345.00	92,009,606.00	352,013,951.00	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	29,965,965.00	3,068,718.00	33,034,683.00	28,517,698.00	3,544,354.00	32,062,052.00	-2.9%
Clerical, Technical and Office Salaries		2400	244,132,176.00	53,309,695.00	297,441,871.00	244,408,461.00	44,892,884.00	289,301,345.00	-2.7%
Other Classified Salaries		2900	57,643,317.00	107,511,217.00	165,154,534.00	76,953,883.00	59,058,199.00	136,012,082.00	-17.6%
TOTAL, CLASSIFIED SALARIES			596,150,797.00	554,646,986.00	1,150,797,783.00	659,582,589.00	447,612,196.00	1,107,194,785.00	-3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	343,269,114.00	511,069,760.00	854,338,874.00	414,920,273.00	510,345,677.00	925,265,950.00	8.3%
PERS		3201-3202	119,134,041.00	78,294,600.00	197,428,641.00	162,836,973.00	85,975,024.00	248,811,997.00	26.0%
OASDI/Medicare/Alternative		3301-3302	75,280,114.00	53,711,828.00	128,991,942.00	89,571,630.00	48,215,831.00	137,787,461.00	6.8%
Health and Welfare Benefits		3401-3402	454,270,439.00	254,961,028.00	709,231,467.00	477,386,716.00	259,989,488.00	737,376,204.00	4.0%
Unemployment Insurance		3501-3502	1,793,740.00	676,446.00	2,470,186.00	41,027,214.00	16,797,324.00	57,824,538.00	2240.9%
Workers' Compensation		3601-3602	51,904,613.00	27,574,728.00	79,479,341.00	68,244,960.00	34,572,646.00	102,817,606.00	29.4%
OPEB, Allocated		3701-3702	154,799,960.00	88,041,286.00	242,841,246.00	150,555,116.00	77,163,840.00	227,718,956.00	-6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,200,452,021.00	1,014,329,676.00	2,214,781,697.00	1,404,542,882.00	1,033,059,830.00	2,437,602,712.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	158,641,455.00	25,637,020.00	184,278,475.00	63,012,095.00	21,842,245.00	84,854,340.00	-54.0%
Books and Other Reference Materials		4200	743,626.00	5,791,577.00	6,535,203.00	935,431.00	75,521.00	1,010,952.00	-84.5%
Materials and Supplies		4300	99,433,974.00	326,077,236.87	425,511,210.87	194,446,563.00	1,333,500,600.11	1,527,947,163.11	259.1%
Noncapitalized Equipment		4400	12,390,770.00	54,459,698.00	66,850,468.00	20,441,669.00	3,577,949.00	24,019,618.00	-64.1%
Food		4700	0.00	150,733.00	150,733.00	27,943.00	141,810.00	169,753.00	12.6%
TOTAL, BOOKS AND SUPPLIES			271,209,825.00	412,116,264.87	683,326,089.87	278,863,701.00	1,359,138,125.11	1,638,001,826.11	139.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	9,224,191.00	342,549,226.00	351,773,417.00	0.00	356,960,248.00	356,960,248.00	1.5%
Travel and Conferences		5200	2,241,025.00	1,982,642.00	4,223,667.00	4,018,036.00	973,859.00	4,991,895.00	18.2%
Dues and Memberships		5300	2,533,480.00	30,130.00	2,563,610.00	2,475,798.00	10,050.00	2,485,848.00	-3.0%
Insurance		5400 - 5450	62,792,538.00	0.00	62,792,538.00	60,539,103.00	0.00	60,539,103.00	-3.6%
Operations and Housekeeping Services		5500	136,440,227.00	57,345.00	136,497,572.00	149,076,599.00	700.00	149,077,299.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,758,127.00	6,885,961.00	18,644,088.00	13,072,174.00	1,645,961.00	14,718,135.00	-21.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,508,027.00	63,676.00	50,571,703.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	151,697,180.00	203,448,540.00	355,145,720.00	206,777,340.00	252,205,084.53	458,982,424.53	29.2%
Communications		5900	28,157,617.00	14,452,851.00	42,610,468.00	28,466,308.00	328,262.00	28,794,570.00	-32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			455,352,412.00	569,470,371.00	1,024,822,783.00	464,425,358.00	612,124,164.53	1,076,549,522.53	5.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	520,000.00	0.00	520,000.00	New
Buildings and Improvements of Buildings		6200	1,537,887.00	33,293,277.91	34,831,164.91	6,100,289.00	124,025.00	6,224,314.00	-82.1%
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	26,809,966.00	5,224,794.00	32,034,760.00	5,101,971.00	35,020,155.00	40,122,126.00	25.2%
Equipment Replacement		6500	0.00	0.00	0.00	7,455,953.00	0.00	7,455,953.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			28,347,853.00	38,518,071.91	66,865,924.91	19,178,213.00	35,144,180.00	54,322,393.00	-18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	312,527.00	0.00	312,527.00	638,966.00	0.00	638,966.00	104.5%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	91,438.00	0.00	91,438.00	11,500.00	0.00	11,500.00	-87.4%
Payments to County Offices		7142	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		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	1,003,008.00	0.00	1,003,008.00	1,003,008.00	0.00	1,003,008.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,455.00	0.00	12,455.00	12,462.00	0.00	12,462.00	0.1%
Other Debt Service - Principal		7439	313,260.00	0.00	313,260.00	313,265.00	0.00	313,265.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			7,732,688.00	0.00	7,732,688.00	7,979,201.00	0.00	7,979,201.00	3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(98,726,764.19)	98,726,764.19	0.00	(147,560,444.00)	147,560,444.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(21,518,820.19)	0.00	(21,518,820.19)	(31,567,210.00)	0.00	(31,567,210.00)	46.7%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(120,245,584.38)	98,726,764.19	(21,518,820.19)	(179,127,654.00)	147,560,444.00	(31,567,210.00)	46.7%
TOTAL EXPENDITURES			4,610,548,776.62	3,619,731,220.68	8,230,279,997.30	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	17.9%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,000,000.00	440,020.00	20,440,020.00	30,000,000.00	0.00	30,000,000.00	46.8%
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	243,822,839.00	2,000.00	243,824,839.00	25,494.00	0.00	25,494.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			263,822,839.00	442,020.00	264,264,859.00	30,025,494.00	0.00	30,025,494.00	-88.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	13,228,034.00	0.00	13,228,034.00	41,768,247.00	0.00	41,768,247.00	215.8%
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	19,494,460.00	1,257,251.21	20,751,711.21	13,332,432.00	0.00	13,332,432.00	-35.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,722,494.00	1,257,251.21	33,979,745.21	55,100,679.00	0.00	55,100,679.00	62.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,197,036,791.47)	1,197,036,791.47	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,197,036,791.47)	1,197,036,791.47	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(965,936,446.47)	1,196,221,560.26	230,285,113.79	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-110.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,626,127,562.00	27,298,939.00	5,653,426,501.00	5,795,711,268.00	27,960,268.00	5,823,671,536.00	3.0%
2) Federal Revenue		8100-8299	9,892,781.00	1,543,326,054.50	1,553,218,835.50	10,250,680.00	4,435,718,084.00	4,445,968,764.00	186.2%
3) Other State Revenue		8300-8599	95,244,851.00	1,223,812,811.14	1,319,057,662.14	88,508,534.00	1,285,809,259.00	1,374,317,793.00	4.2%
4) Other Local Revenue		8600-8799	124,344,737.00	14,838,646.00	139,183,383.00	117,963,585.00	14,553,646.00	132,517,231.00	-4.8%
5) TOTAL, REVENUES			5,855,609,931.00	2,809,276,450.64	8,664,886,381.64	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	35.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,565,921,470.00	2,064,673,479.58	4,630,594,949.58	3,012,532,477.00	3,330,191,482.50	6,342,723,959.50	37.0%
2) Instruction - Related Services	2000-2999		753,004,809.00	410,802,654.00	1,163,807,463.00	810,225,841.00	412,217,005.30	1,222,442,846.30	5.0%
3) Pupil Services	3000-3999		425,792,983.00	321,691,277.00	747,484,260.00	519,486,641.00	267,567,851.22	787,054,492.22	5.3%
4) Ancillary Services	4000-4999		21,870,000.00	120,789,755.00	142,659,755.00	45,456,869.00	115,272,324.00	160,729,193.00	12.7%
5) Community Services	5000-5999		2,457,426.00	1,612,765.00	4,070,191.00	3,497,101.00	1,288,577.00	4,785,678.00	17.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		292,596,874.62	299,011,328.19	591,608,202.81	177,694,358.00	158,342,684.00	336,037,042.00	-43.2%
8) Plant Services	8000-8999		541,172,526.00	400,726,973.91	941,899,499.91	577,975,183.00	261,747,132.62	839,722,315.62	-10.8%
9) Other Outgo	9000-9999	Except 7600-7699	7,732,688.00	422,988.00	8,155,676.00	7,979,201.00	17,032.00	7,996,233.00	-2.0%
10) TOTAL, EXPENDITURES			4,610,548,776.62	3,619,731,220.68	8,230,279,997.30	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,245,061,154.38	(810,454,770.04)	434,606,384.34	857,586,396.00	1,217,397,168.36	2,074,983,564.36	377.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	263,822,839.00	442,020.00	264,264,859.00	30,025,494.00	0.00	30,025,494.00	-88.6%
b) Transfers Out		7600-7629	32,722,494.00	1,257,251.21	33,979,745.21	55,100,679.00	0.00	55,100,679.00	62.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,197,036,791.47)	1,197,036,791.47	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(965,936,446.47)	1,196,221,560.26	230,285,113.79	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-110.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,124,707.91	385,766,790.22	664,891,498.13	(429,854,563.00)	2,479,762,942.36	2,049,908,379.36	208.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	2,462,534,452.36	251,830,918.58	2,714,365,370.94	28.9%
b) Audit Adjustments		9793	66,168,639.27	(122,266,241.09)	(56,097,601.82)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,183,409,744.45	(133,935,871.64)	2,049,473,872.81	2,462,534,452.36	251,830,918.58	2,714,365,370.94	32.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,183,409,744.45	(133,935,871.64)	2,049,473,872.81	2,462,534,452.36	251,830,918.58	2,714,365,370.94	32.4%
2) Ending Balance, June 30 (E + F1e)			2,462,534,452.36	251,830,918.58	2,714,365,370.94	2,032,679,889.36	2,731,593,860.94	4,764,273,750.30	75.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,896,583.91	0.00	2,896,583.91	2,896,584.00	0.00	2,896,584.00	0.0%
Stores		9712	25,542,164.14	0.00	25,542,164.14	25,542,165.00	0.00	25,542,165.00	0.0%
Prepaid Items		9713	9,211,787.06	21,377.94	9,233,165.00	9,211,787.00	21,378.00	9,233,165.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	251,809,540.64	251,809,540.64	0.00	2,731,572,482.94	2,731,572,482.94	984.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	971,076,313.00	0.00	971,076,313.00	592,053,573.00	0.00	592,053,573.00	-39.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	91,990,000.00	0.00	91,990,000.00	97,670,000.00	0.00	97,670,000.00	6.2%
Unassigned/Unappropriated Amount		9790	1,361,817,604.25	0.00	1,361,817,604.25	1,305,305,780.36	0.00	1,305,305,780.36	-4.1%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	15,513,590.50	2,494,692,757.00
5640	Medi-Cal Billing Option	1,600,086.22	10,370.00
5650	FEMA Public Assistance Funds	131,867.31	0.00
5810	Other Restricted Federal	0.00	32,907.00
6500	Special Education	1,351,638.64	0.00
6546	Mental Health-Related Services	2,690,371.00	0.00
7311	Classified School Employee Professional Development Block Grant	3,571,094.00	3,081,925.00
7388	SB 117 COVID-19 LEA Response Funds	7,934,051.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	180,948,649.00	180,448,651.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	19,468,406.00	18,968,408.00
7810	Other Restricted State	195,204.44	195,205.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	16,007,582.31	34,012,119.94
9010	Other Restricted Local	2,397,000.22	130,140.00
Total, Restricted Balance		251,809,540.64	2,731,572,482.94

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,958,845.50	27,767,617.00	601.4%
5) TOTAL, REVENUES			3,958,845.50	27,767,617.00	601.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,116,233.30	19,325,172.00	369.5%
5) Services and Other Operating Expenditures		5000-5999	952,213.55	5,230,327.00	449.3%
6) Capital Outlay		6000-6999	273,312.87	382,880.00	40.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,341,759.72	24,938,379.00	366.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,382,914.22)	2,829,238.00	-304.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,382,914.22)	2,829,238.00	-304.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	45,368,668.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	45,368,668.45	New
d) Other Restatements		9795	46,751,582.67	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,751,582.67	45,368,668.45	-3.0%
2) Ending Balance, June 30 (E + F1e)			45,368,668.45	48,197,906.45	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	79,419.05	79,419.00	0.0%
Stores		9712	3,548,726.45	3,548,727.00	0.0%
Prepaid Items		9713	204,468.37	204,469.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,536,054.58	44,365,291.45	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	28,159,994.93		
c) in Revolving Cash Account		9130	79,419.05		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	13,613,755.76		
3) Accounts Receivable		9200	25,705.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,548,726.45		
7) Prepaid Expenditures		9330	204,468.37		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,632,070.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	263,401.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			263,401.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			45,368,668.45		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,958,845.50	27,767,617.00	601.4%
TOTAL, REVENUES			3,958,845.50	27,767,617.00	601.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	4,116,233.30	19,325,172.00	369.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,116,233.30	19,325,172.00	369.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	952,213.55	5,230,327.00	449.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			952,213.55	5,230,327.00	449.3%
CAPITAL OUTLAY					
Equipment		6400	273,312.87	382,880.00	40.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			273,312.87	382,880.00	40.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,341,759.72	24,938,379.00	366.9%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,958,845.50	27,767,617.00	601.4%
5) TOTAL, REVENUES			3,958,845.50	27,767,617.00	601.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,341,759.72	24,938,379.00	366.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,341,759.72	24,938,379.00	366.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,382,914.22)	2,829,238.00	-304.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,382,914.22)	2,829,238.00	-304.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	45,368,668.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	45,368,668.45	New
d) Other Restatements		9795	46,751,582.67	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,751,582.67	45,368,668.45	-3.0%
2) Ending Balance, June 30 (E + F1e)			45,368,668.45	48,197,906.45	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	79,419.05	79,419.00	0.0%
Stores		9712	3,548,726.45	3,548,727.00	0.0%
Prepaid Items		9713	204,468.37	204,469.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			41,536,054.58	44,365,291.45	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
8210	Student Activity Funds	41,536,054.58	44,365,291.45
Total, Restricted Balance		<u>41,536,054.58</u>	<u>44,365,291.45</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,666,926.00	18,255,674.00	-2.2%
3) Other State Revenue		8300-8599	113,184,069.00	116,995,364.00	3.4%
4) Other Local Revenue		8600-8799	1,560,341.00	1,211,654.00	-22.3%
5) TOTAL, REVENUES			133,411,336.00	136,462,692.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	56,277,837.00	56,725,101.00	0.8%
2) Classified Salaries		2000-2999	14,380,647.00	16,387,322.00	14.0%
3) Employee Benefits		3000-3999	33,113,484.00	35,784,192.00	8.1%
4) Books and Supplies		4000-4999	3,884,922.55	47,063,345.00	1111.4%
5) Services and Other Operating Expenditures		5000-5999	11,172,452.00	11,824,362.00	5.8%
6) Capital Outlay		6000-6999	955,341.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,985,539.00	4,652,126.00	16.7%
9) TOTAL, EXPENDITURES			123,770,222.55	172,436,448.00	39.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,641,113.45	(35,973,756.00)	-473.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,340,241.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	25,494.00	New
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			4,340,241.21	(25,494.00)	-100.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,981,354.66	(35,999,250.00)	-357.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	22,034,395.34	36,015,750.00	63.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			22,034,395.34	36,015,750.00	63.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			22,034,395.34	36,015,750.00	63.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	16,500.00	16,500.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	27,941,873.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	8,057,377.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,379,750.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	16,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	444,340.00		
4) Due from Grantor Government		9290	19,010,617.00		
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			39,851,207.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,835,457.00		
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			3,835,457.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			36,015,750.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	65,173.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,855,552.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	16,746,201.00	18,255,674.00	9.0%
TOTAL, FEDERAL REVENUE			18,666,926.00	18,255,674.00	-2.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	105,629,909.00	109,444,810.00	3.6%
All Other State Revenue	All Other	8590	7,554,160.00	7,550,554.00	0.0%
TOTAL, OTHER STATE REVENUE			113,184,069.00	116,995,364.00	3.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	6,445.00	55,000.00	753.4%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	274,635.00	50,000.00	-81.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,179,261.00	1,006,654.00	-14.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,560,341.00	1,211,654.00	-22.3%
TOTAL, REVENUES			133,411,336.00	136,462,692.00	2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,674,426.00	36,533,892.00	8.5%
Certificated Pupil Support Salaries		1200	3,407,209.00	3,357,566.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	19,005,974.00	16,776,301.00	-11.7%
Other Certificated Salaries		1900	190,228.00	57,342.00	-69.9%
TOTAL, CERTIFICATED SALARIES			56,277,837.00	56,725,101.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	640,277.00	798,504.00	24.7%
Classified Support Salaries		2200	5,116,385.00	6,443,566.00	25.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	143,201.00	New
Clerical, Technical and Office Salaries		2400	8,104,485.00	8,374,606.00	3.3%
Other Classified Salaries		2900	519,500.00	627,445.00	20.8%
TOTAL, CLASSIFIED SALARIES			14,380,647.00	16,387,322.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,908,163.00	9,354,284.00	5.0%
PERS		3201-3202	3,088,843.00	3,615,341.00	17.0%
OASDI/Medicare/Alternative		3301-3302	2,017,113.00	2,119,741.00	5.1%
Health and Welfare Benefits		3401-3402	13,118,988.00	13,862,280.00	5.7%
Unemployment Insurance		3501-3502	42,082.00	900,214.00	2039.2%
Workers' Compensation		3601-3602	1,363,970.00	1,818,412.00	33.3%
OPEB, Allocated		3701-3702	4,574,325.00	4,113,920.00	-10.1%
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			33,113,484.00	35,784,192.00	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,586,706.55	46,047,890.00	1680.2%
Noncapitalized Equipment		4400	1,298,216.00	1,015,455.00	-21.8%
TOTAL, BOOKS AND SUPPLIES			3,884,922.55	47,063,345.00	1111.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,699.00	35,000.00	0.9%
Dues and Memberships		5300	39,840.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,433,595.00	2,534,207.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	629,611.00	362,750.00	-42.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,188.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,365,559.00	8,265,420.00	12.2%
Communications		5900	663,960.00	626,985.00	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,172,452.00	11,824,362.00	5.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	955,341.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			955,341.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,985,539.00	4,652,126.00	16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,985,539.00	4,652,126.00	16.7%
TOTAL, EXPENDITURES			123,770,222.55	172,436,448.00	39.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,340,241.21	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,340,241.21	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	25,494.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	25,494.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,340,241.21	(25,494.00)	-100.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,666,926.00	18,255,674.00	-2.2%
3) Other State Revenue		8300-8599	113,184,069.00	116,995,364.00	3.4%
4) Other Local Revenue		8600-8799	1,560,341.00	1,211,654.00	-22.3%
5) TOTAL, REVENUES			133,411,336.00	136,462,692.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		52,998,316.55	91,130,702.00	72.0%
2) Instruction - Related Services	2000-2999		47,496,036.00	53,818,837.00	13.3%
3) Pupil Services	3000-3999		5,045,659.00	5,643,384.00	11.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,985,539.00	4,652,126.00	16.7%
8) Plant Services	8000-8999		14,244,672.00	17,191,399.00	20.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			123,770,222.55	172,436,448.00	39.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,641,113.45	(35,973,756.00)	-473.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,340,241.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	25,494.00	New
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			4,340,241.21	(25,494.00)	-100.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,981,354.66	(35,999,250.00)	-357.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,034,395.34	36,015,750.00	63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,034,395.34	36,015,750.00	63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,034,395.34	36,015,750.00	63.5%
2) Ending Balance, June 30 (E + F1e)			36,015,750.00	16,500.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	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			27,941,873.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,057,377.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	740,757.00	0.00
6391	Adult Education Program	22,612,041.00	0.00
7810	Other Restricted State	4,589,075.00	0.00
Total, Restricted Balance		<u>27,941,873.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,853,249.00	4,728,682.00	-46.6%
3) Other State Revenue		8300-8599	147,054,891.00	137,466,931.00	-6.5%
4) Other Local Revenue		8600-8799	360,513.00	2,658,048.00	637.3%
5) TOTAL, REVENUES			156,268,653.00	144,853,661.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,436,952.00	49,653,580.00	11.7%
2) Classified Salaries		2000-2999	53,037,490.00	56,095,879.00	5.8%
3) Employee Benefits		3000-3999	55,297,165.00	60,370,052.00	9.2%
4) Books and Supplies		4000-4999	2,958,181.58	11,259,278.00	280.6%
5) Services and Other Operating Expenditures		5000-5999	3,323,455.00	4,045,075.00	21.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,742,376.00	8,986,929.00	33.3%
9) TOTAL, EXPENDITURES			165,874,819.58	190,410,793.00	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,606,166.58)	(45,557,132.00)	374.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,228,034.00	41,768,247.00	215.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,228,034.00	41,768,247.00	215.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,621,867.42	(3,788,885.00)	-204.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,017.58	3,788,885.00	2168.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,017.58	3,788,885.00	2168.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,017.58	3,788,885.00	2168.6%
2) Ending Balance, June 30 (E + F1e)			3,788,885.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,709,110.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	79,775.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,225,177.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,775.00		
4) Due from Grantor Government		9290	1,010,931.00		
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			10,240,883.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,008,422.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	443,576.00		
6) TOTAL, LIABILITIES			6,451,998.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,788,885.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,853,249.00	4,728,682.00	-46.6%
TOTAL, FEDERAL REVENUE			8,853,249.00	4,728,682.00	-46.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	146,974,897.00	137,466,931.00	-6.5%
All Other State Revenue	All Other	8590	79,994.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			147,054,891.00	137,466,931.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	163,308.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	23,795.00	2,638,048.00	10986.6%
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	173,410.00	20,000.00	-88.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			360,513.00	2,658,048.00	637.3%
TOTAL, REVENUES			156,268,653.00	144,853,661.00	-7.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	32,637,174.00	37,748,065.00	15.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,682,404.00	11,796,676.00	1.0%
Other Certificated Salaries		1900	117,374.00	108,839.00	-7.3%
TOTAL, CERTIFICATED SALARIES			44,436,952.00	49,653,580.00	11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,120,936.00	42,826,446.00	9.5%
Classified Support Salaries		2200	8,763,362.00	7,694,018.00	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,153,192.00	5,575,415.00	8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,037,490.00	56,095,879.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,296,255.00	8,164,689.00	29.7%
PERS		3201-3202	10,152,480.00	10,976,576.00	8.1%
OASDI/Medicare/Alternative		3301-3302	4,913,754.00	4,871,436.00	-0.9%
Health and Welfare Benefits		3401-3402	24,009,380.00	25,058,979.00	4.4%
Unemployment Insurance		3501-3502	60,918.00	1,302,974.00	2038.9%
Workers' Compensation		3601-3602	1,748,133.00	2,621,637.00	50.0%
OPEB, Allocated		3701-3702	8,116,245.00	7,373,761.00	-9.1%
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			55,297,165.00	60,370,052.00	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,645,478.58	11,257,748.00	325.5%
Noncapitalized Equipment		4400	312,703.00	1,530.00	-99.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,958,181.58	11,259,278.00	280.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	81,577.00	43,249.00	-47.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,494,349.00	2,217,487.00	48.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,433.00	131,611.00	282.2%
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	446,382.00	348,376.00	-22.0%
Communications		5900	1,266,714.00	1,304,352.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,323,455.00	4,045,075.00	21.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	79,200.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,742,376.00	8,986,929.00	33.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,742,376.00	8,986,929.00	33.3%
TOTAL, EXPENDITURES			165,874,819.58	190,410,793.00	14.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	13,228,034.00	41,768,247.00	215.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,228,034.00	41,768,247.00	215.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,228,034.00	41,768,247.00	215.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,853,249.00	4,728,682.00	-46.6%
3) Other State Revenue		8300-8599	147,054,891.00	137,466,931.00	-6.5%
4) Other Local Revenue		8600-8799	360,513.00	2,658,048.00	637.3%
5) TOTAL, REVENUES			156,268,653.00	144,853,661.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		115,688,611.58	131,897,261.00	14.0%
2) Instruction - Related Services	2000-2999		26,183,084.00	31,406,719.00	20.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,742,376.00	8,986,929.00	33.3%
8) Plant Services	8000-8999		17,181,548.00	18,119,884.00	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			165,874,819.58	190,410,793.00	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,606,166.58)	(45,557,132.00)	374.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,228,034.00	41,768,247.00	215.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,228,034.00	41,768,247.00	215.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,621,867.42	(3,788,885.00)	-204.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,017.58	3,788,885.00	2168.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,017.58	3,788,885.00	2168.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,017.58	3,788,885.00	2168.6%
2) Ending Balance, June 30 (E + F1e)			3,788,885.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,709,110.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	79,775.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	3,709,110.00	0.00
Total, Restricted Balance		<u>3,709,110.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	249,107,134.00	372,131,900.00	49.4%
3) Other State Revenue		8300-8599	363,936.00	31,484,004.00	8551.0%
4) Other Local Revenue		8600-8799	920,937.00	1,723,120.00	87.1%
5) TOTAL, REVENUES			250,392,007.00	405,339,024.00	61.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,500,723.00	112,160,659.00	7.3%
3) Employee Benefits		3000-3999	96,342,230.00	105,578,952.00	9.6%
4) Books and Supplies		4000-4999	116,934,618.00	160,950,672.00	37.6%
5) Services and Other Operating Expenditures		5000-5999	(48,255,422.00)	2,701,353.00	-105.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,790,905.19	17,928,155.00	66.1%
9) TOTAL, EXPENDITURES			280,313,054.19	399,319,791.00	42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,921,047.19)	6,019,233.00	-120.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,921,047.19)	6,019,233.00	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	116,989,661.19	87,068,614.00	-25.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			116,989,661.19	87,068,614.00	-25.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			116,989,661.19	87,068,614.00	-25.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	10,348,387.00	10,348,387.00	0.0%
Prepaid Items					
		9713	42,537.00	41,167.00	-3.2%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	76,677,690.00	82,698,293.00	7.9%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,611,188.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	397.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,279.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	113,518.00		
4) Due from Grantor Government		9290	10,974,444.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,348,387.00		
7) Prepaid Expenditures		9330	42,537.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			95,115,750.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,233,598.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	813,538.00		
6) TOTAL, LIABILITIES			8,047,136.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			87,068,614.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	232,599,514.00	352,194,993.00	51.4%
Donated Food Commodities		8221	16,505,957.00	19,936,907.00	20.8%
All Other Federal Revenue		8290	1,663.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			249,107,134.00	372,131,900.00	49.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	363,936.00	31,484,004.00	8551.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			363,936.00	31,484,004.00	8551.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,800.00	0.00	-100.0%
Food Service Sales		8634	182,142.00	1,063,429.00	483.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	421,540.00	659,691.00	56.5%
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	315,455.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			920,937.00	1,723,120.00	87.1%
TOTAL, REVENUES			250,392,007.00	405,339,024.00	61.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	98,460,789.00	105,568,047.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	167,724.00	172,042.00	2.6%
Clerical, Technical and Office Salaries		2400	5,862,976.00	6,401,954.00	9.2%
Other Classified Salaries		2900	9,234.00	18,616.00	101.6%
TOTAL, CLASSIFIED SALARIES			104,500,723.00	112,160,659.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,395,923.00	25,850,550.00	20.8%
OASDI/Medicare/Alternative		3301-3302	8,200,915.00	8,583,889.00	4.7%
Health and Welfare Benefits		3401-3402	48,108,430.00	51,831,054.00	7.7%
Unemployment Insurance		3501-3502	65,228.00	1,335,950.00	1948.1%
Workers' Compensation		3601-3602	1,989,936.00	2,776,175.00	39.5%
OPEB, Allocated		3701-3702	16,581,798.00	15,201,334.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,342,230.00	105,578,952.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,844,834.00	6,174,386.00	117.0%
Noncapitalized Equipment		4400	337,924.00	4,106,235.00	1115.1%
Food		4700	113,751,860.00	150,670,051.00	32.5%
TOTAL, BOOKS AND SUPPLIES			116,934,618.00	160,950,672.00	37.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	167,825.00	263,978.00	57.3%
Dues and Memberships		5300	20,939.00	20,186.00	-3.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	396,511.00	409,094.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,795.00	19,889.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,576,891.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,397,689.00	1,668,185.00	19.4%
Communications		5900	315,710.00	320,021.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(48,255,422.00)	2,701,353.00	-105.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,790,905.19	17,928,155.00	66.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,790,905.19	17,928,155.00	66.1%
TOTAL, EXPENDITURES			280,313,054.19	399,319,791.00	42.5%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	249,107,134.00	372,131,900.00	49.4%
3) Other State Revenue		8300-8599	363,936.00	31,484,004.00	8551.0%
4) Other Local Revenue		8600-8799	920,937.00	1,723,120.00	87.1%
5) TOTAL, REVENUES			250,392,007.00	405,339,024.00	61.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		263,204,934.00	378,208,370.00	43.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,790,905.19	17,928,155.00	66.1%
8) Plant Services	8000-8999		6,317,215.00	3,183,266.00	-49.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			280,313,054.19	399,319,791.00	42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,921,047.19)	6,019,233.00	-120.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,921,047.19)	6,019,233.00	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,989,661.19	87,068,614.00	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,989,661.19	87,068,614.00	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,989,661.19	87,068,614.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			87,068,614.00	93,087,847.00	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,348,387.00	10,348,387.00	0.0%
Prepaid Items		9713	42,537.00	41,167.00	-3.2%
All Others		9719	0.00	0.00	0.0%
b) Restricted			76,677,690.00	82,698,293.00	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	45,366,039.00	73,488,807.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	815,739.00
5330	Child Nutrition: Summer Food Service Program Operations	31,311,651.00	8,393,747.00
Total, Restricted Balance		76,677,690.00	82,698,293.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,253,322.00	7,121,267.00	-13.7%
5) TOTAL, REVENUES			8,253,322.00	7,121,267.00	-13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,604,284.00	120,718,567.00	102.5%
3) Employee Benefits		3000-3999	26,310,301.00	60,136,433.00	128.6%
4) Books and Supplies		4000-4999	4,951,467.00	1,332,031.00	-73.1%
5) Services and Other Operating Expenditures		5000-5999	39,157,213.46	282,494.00	-99.3%
6) Capital Outlay		6000-6999	437,127,520.27	1,009,921,301.00	131.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			567,150,785.73	1,192,390,826.00	110.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(558,897,463.73)	(1,185,269,559.00)	112.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,440,105.00	0.00	-100.0%
b) Transfers Out		7600-7629	179,603,260.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,057,060,000.00	494,140,000.00	-53.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,092,896,845.00	494,140,000.00	-54.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			533,999,381.27	(691,129,559.00)	-229.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,508,691.26	1,607,954,439.00	46.0%
b) Audit Adjustments		9793	(27,553,633.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,073,955,057.73	1,607,954,439.00	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,073,955,057.73	1,607,954,439.00	49.7%
2) Ending Balance, June 30 (E + F1e)			1,607,954,439.00	916,824,880.00	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	173,299.00	173,299.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,596,639,474.00	905,589,313.00	-43.3%
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	10,641,666.00	10,562,268.00	-0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,646,154,349.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,304,399.00		
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	173,299.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,648,132,047.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40,177,608.00		
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			40,177,608.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,607,954,439.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	213,920.00	555,000.00	159.4%
Interest		8660	8,039,402.00	6,566,267.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,253,322.00	7,121,267.00	-13.7%
TOTAL, REVENUES			8,253,322.00	7,121,267.00	-13.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,806,803.00	58,392,497.00	563.0%
Classified Supervisors' and Administrators' Salaries		2300	13,969,006.00	10,865,579.00	-22.2%
Clerical, Technical and Office Salaries		2400	36,828,475.00	51,460,491.00	39.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,604,284.00	120,718,567.00	102.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,694.00	0.00	-100.0%
PERS		3201-3202	10,756,286.00	27,626,234.00	156.8%
OASDI/Medicare/Alternative		3301-3302	3,736,750.00	9,232,729.00	147.1%
Health and Welfare Benefits		3401-3402	7,984,058.00	16,120,499.00	101.9%
Unemployment Insurance		3501-3502	4,683.00	1,485,595.00	31623.1%
Workers' Compensation		3601-3602	981,454.00	2,982,452.00	203.9%
OPEB, Allocated		3701-3702	2,800,376.00	2,688,924.00	-4.0%
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			26,310,301.00	60,136,433.00	128.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,771,328.00	1,332,031.00	-72.1%
Noncapitalized Equipment		4400	180,139.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,951,467.00	1,332,031.00	-73.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	168,315.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,791.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,852.00	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	38,614,856.46	282,494.00	-99.3%
Communications		5900	347,399.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,157,213.46	282,494.00	-99.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,459,460.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	433,385,250.19	1,009,921,301.00	133.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,282,810.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			437,127,520.27	1,009,921,301.00	131.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			567,150,785.73	1,192,390,826.00	110.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	215,440,105.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			215,440,105.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	35,229,833.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	144,373,427.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			179,603,260.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,057,060,000.00	494,140,000.00	-53.3%
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			1,057,060,000.00	494,140,000.00	-53.3%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,092,896,845.00	494,140,000.00	-54.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,253,322.00	7,121,267.00	-13.7%
5) TOTAL, REVENUES			8,253,322.00	7,121,267.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		566,064,118.73	1,192,390,826.00	110.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,086,667.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			567,150,785.73	1,192,390,826.00	110.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(558,897,463.73)	(1,185,269,559.00)	112.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,440,105.00	0.00	-100.0%
b) Transfers Out		7600-7629	179,603,260.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,057,060,000.00	494,140,000.00	-53.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,092,896,845.00	494,140,000.00	-54.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			533,999,381.27	(691,129,559.00)	-229.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,508,691.26	1,607,954,439.00	46.0%
b) Audit Adjustments		9793	(27,553,633.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,073,955,057.73	1,607,954,439.00	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,073,955,057.73	1,607,954,439.00	49.7%
2) Ending Balance, June 30 (E + F1e)			1,607,954,439.00	916,824,880.00	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	173,299.00	173,299.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,596,639,474.00	905,589,313.00	-43.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,641,666.00	10,562,268.00	-0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,596,639,474.00	905,589,313.00
Total, Restricted Balance		<u>1,596,639,474.00</u>	<u>905,589,313.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,664,125.00	70,300,000.00	-10.6%
5) TOTAL, REVENUES			78,664,125.00	70,300,000.00	-10.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	615,162.00	583,631.00	-5.1%
3) Employee Benefits		3000-3999	331,597.00	284,782.00	-14.1%
4) Books and Supplies		4000-4999	32,459.71	77,758.00	139.6%
5) Services and Other Operating Expenditures		5000-5999	964,705.00	31,478,178.00	3163.0%
6) Capital Outlay		6000-6999	51,251,511.00	109,023,017.00	112.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,195,434.71	141,447,366.00	165.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,468,690.29	(71,147,366.00)	-379.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,666,752.00	0.00	-100.0%
b) Transfers Out		7600-7629	58,735,273.00	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			(52,068,521.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,599,830.71)	(71,147,386.00)	167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,935,554.19	124,738,386.00	-17.9%
b) Audit Adjustments		9793	(597,337.48)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			151,338,216.71	124,738,386.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,338,216.71	124,738,386.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			124,738,386.00	53,591,020.00	-57.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,738,386.00	53,591,020.00	-57.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,128,609.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,979,033.00		
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			158,107,642.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	33,369,256.00		
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			33,369,256.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			124,738,386.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	881,439.00	300,000.00	-66.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	77,782,686.00	70,000,000.00	-10.0%
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			78,664,125.00	70,300,000.00	-10.6%
TOTAL, REVENUES			78,664,125.00	70,300,000.00	-10.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	79,970.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	114,252.00	124,688.00	9.1%
Clerical, Technical and Office Salaries		2400	420,940.00	436,307.00	3.7%
Other Classified Salaries		2900	0.00	22,636.00	New
TOTAL, CLASSIFIED SALARIES			615,162.00	583,631.00	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,308.00	128,532.00	2.6%
OASDI/Medicare/Alternative		3301-3302	45,856.00	44,111.00	-3.8%
Health and Welfare Benefits		3401-3402	108,731.00	69,104.00	-36.4%
Unemployment Insurance		3501-3502	372.00	7,185.00	1831.5%
Workers' Compensation		3601-3602	11,265.00	14,426.00	28.1%
OPEB, Allocated		3701-3702	40,065.00	21,424.00	-46.5%
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			331,597.00	284,782.00	-14.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,459.71	77,758.00	139.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,459.71	77,758.00	139.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	943.00	1,300.00	37.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,729.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
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	962,033.00	31,223,788.00	3145.6%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,705.00	31,478,178.00	3163.0%
CAPITAL OUTLAY					
Land		6100	51,402.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	51,165,440.00	109,011,373.00	113.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,669.00	11,644.00	-66.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,251,511.00	109,023,017.00	112.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			53,195,434.71	141,447,366.00	165.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,666,752.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,666,752.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	58,735,273.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,735,273.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,068,521.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,664,125.00	70,300,000.00	-10.6%
5) TOTAL, REVENUES			78,664,125.00	70,300,000.00	-10.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,609,290.00	2,328,205.00	44.7%
8) Plant Services	8000-8999		51,586,144.71	139,119,161.00	169.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,195,434.71	141,447,366.00	165.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,468,690.29	(71,147,366.00)	-379.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,666,752.00	0.00	-100.0%
b) Transfers Out		7600-7629	58,735,273.00	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			(52,068,521.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,599,830.71)	(71,147,366.00)	167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,935,554.19	124,738,386.00	-17.9%
b) Audit Adjustments		9793	(597,337.48)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			151,338,216.71	124,738,386.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,338,216.71	124,738,386.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			124,738,386.00	53,591,020.00	-57.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,738,386.00	53,591,020.00	-57.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	124,738,386.00	53,591,020.00
Total, Restricted Balance		<u>124,738,386.00</u>	<u>53,591,020.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,799.00	0.00	-100.0%
5) TOTAL, REVENUES			64,799.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,110.65	0.00	-100.0%
3) Employee Benefits		3000-3999	370.00	0.00	-100.0%
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	195,131.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,480.65	195,131.00	5506.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,318.35	(195,131.00)	-418.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,318.35	(195,131.00)	-418.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,126,577.65	6,187,896.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,126,577.65	6,187,896.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,126,577.65	6,187,896.00	1.0%
2) Ending Balance, June 30 (E + F1e)			6,187,896.00	5,992,765.00	-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		9740	6,187,896.00	5,992,765.00	-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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,268,790.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,514.00		
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			12,279,304.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,091,408.00		
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			6,091,408.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,187,896.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,799.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,799.00	0.00	-100.0%
TOTAL, REVENUES			64,799.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,110.65	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	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,110.65	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	306.00	0.00	-100.0%
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	64.00	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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			370.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	195,131.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	195,131.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,480.65	195,131.00	5506.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,799.00	0.00	-100.0%
5) TOTAL, REVENUES			64,799.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,480.65	195,131.00	5506.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,480.65	195,131.00	5506.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,318.35	(195,131.00)	-418.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,318.35	(195,131.00)	-418.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,126,577.65	6,187,896.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,126,577.65	6,187,896.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,126,577.65	6,187,896.00	1.0%
2) Ending Balance, June 30 (E + F1e)			6,187,896.00	5,992,765.00	-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		9740	6,187,896.00	5,992,765.00	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	6,187,896.00	5,992,765.00
Total, Restricted Balance		<u>6,187,896.00</u>	<u>5,992,765.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,058,340.00	140,867,776.00	82.8%
4) Other Local Revenue		8600-8799	685,056.00	1,033,851.00	50.9%
5) TOTAL, REVENUES			77,743,396.00	141,901,627.00	82.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	347,114.00	0.00	-100.0%
3) Employee Benefits		3000-3999	4,494,752.00	0.00	-100.0%
4) Books and Supplies		4000-4999	97,405.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	313,460.00	0.00	-100.0%
6) Capital Outlay		6000-6999	61,677,164.25	110,292,852.00	78.8%
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			66,929,895.25	110,292,852.00	64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,813,500.75	31,608,775.00	192.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,229,834.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,522,294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,707,540.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,521,040.75	31,608,775.00	117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,521,793.13	121,749,178.00	13.2%
b) Audit Adjustments		9793	(293,655.88)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,228,137.25	121,749,178.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,228,137.25	121,749,178.00	13.5%
2) Ending Balance, June 30 (E + F1e)			121,749,178.00	153,357,953.00	26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,749,178.00	153,357,953.00	26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,344,597.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	93,473.00		
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			122,438,070.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	688,892.00		
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			688,892.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			121,749,178.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	77,058,340.00	140,867,776.00	82.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			77,058,340.00	140,867,776.00	82.8%
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	685,056.00	1,033,851.00	50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			685,056.00	1,033,851.00	50.9%
TOTAL, REVENUES			77,743,396.00	141,901,627.00	82.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	235,681.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,433.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			347,114.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1.00	0.00	-100.0%
PERS		3201-3202	14,383.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,447.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,243,769.00	0.00	-100.0%
Unemployment Insurance		3501-3502	3,347.00	0.00	-100.0%
Workers' Compensation		3601-3602	719.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,230,086.00	0.00	-100.0%
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			4,494,752.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,743.00	0.00	-100.0%
Noncapitalized Equipment		4400	95,662.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			97,405.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	622.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	235.00	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%
Professional/Consulting Services and Operating Expenditures		5800	312,603.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,460.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	12,799.00	0.00	-100.0%
Land Improvements		6170	241.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,914,686.00	110,292,852.00	235.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,749,438.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,677,164.25	110,292,852.00	78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			66,929,895.25	110,292,852.00	64.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	35,229,834.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,229,834.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,522,294.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,522,294.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,707,540.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,058,340.00	140,867,776.00	82.8%
4) Other Local Revenue		8600-8799	685,056.00	1,033,851.00	50.9%
5) TOTAL, REVENUES			77,743,396.00	141,901,627.00	82.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		66,929,895.25	110,292,852.00	64.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,929,895.25	110,292,852.00	64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,813,500.75	31,608,775.00	192.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,229,834.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,522,294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,707,540.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,521,040.75	31,608,775.00	117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,521,793.13	121,749,178.00	13.2%
b) Audit Adjustments		9793	(293,655.88)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,228,137.25	121,749,178.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,228,137.25	121,749,178.00	13.5%
2) Ending Balance, June 30 (E + F1e)			121,749,178.00	153,357,953.00	26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,749,178.00	153,357,953.00	26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	121,749,178.00	153,357,953.00
Total, Restricted Balance		<u>121,749,178.00</u>	<u>153,357,953.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,769,504.00	3,336,203.00	-11.5%
3) Other State Revenue		8300-8599	1,071,454.00	1,571,454.00	46.7%
4) Other Local Revenue		8600-8799	52,719,314.16	64,082,500.00	21.6%
5) TOTAL, REVENUES			57,560,272.16	68,990,157.00	19.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	646,227.00	229,583.00	-64.5%
3) Employee Benefits		3000-3999	248,848.00	96,791.00	-61.1%
4) Books and Supplies		4000-4999	204,808.00	195,483.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	2,439,923.37	123,196.00	-95.0%
6) Capital Outlay		6000-6999	5,283,741.26	25,504,417.00	382.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,823,547.63	26,149,470.00	196.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,736,724.53	42,840,687.00	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,897.00	0.00	-100.0%
b) Transfers Out		7600-7629	24,424,830.00	30,000,000.00	22.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,306,933.00)	(30,000,000.00)	23.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,429,791.53	12,840,687.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,485,288.91	197,251,257.26	13.7%
b) Audit Adjustments		9793	(663,823.18)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			172,821,465.73	197,251,257.26	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,821,465.73	197,251,257.26	14.1%
2) Ending Balance, June 30 (E + F1e)			197,251,257.26	210,091,944.26	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,820,134.00	207,660,821.00	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,431,123.26	2,431,123.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,616,430.26		
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	170,928.00		
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			199,787,358.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	704,424.00		
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	1,831,677.00		
6) TOTAL, LIABILITIES			2,536,101.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			197,251,257.26		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	3,769,504.00	3,336,203.00	-11.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,769,504.00	3,336,203.00	-11.5%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,071,454.00	1,571,454.00	46.7%
TOTAL, OTHER STATE REVENUE			1,071,454.00	1,571,454.00	46.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	45,468,947.00	48,820,000.00	7.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	972,529.16	900,000.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,277,838.00	14,362,500.00	128.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,719,314.16	64,082,500.00	21.6%
TOTAL, REVENUES			57,560,272.16	68,990,157.00	19.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	162,318.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	89,192.00	100,217.00	12.4%
Clerical, Technical and Office Salaries		2400	394,717.00	129,366.00	-67.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			646,227.00	229,583.00	-64.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,135.00	52,604.00	-58.3%
OASDI/Medicare/Alternative		3301-3302	49,253.00	17,574.00	-64.3%
Health and Welfare Benefits		3401-3402	46,651.00	13,813.00	-70.4%
Unemployment Insurance		3501-3502	380.00	2,831.00	645.0%
Workers' Compensation		3601-3602	12,204.00	5,676.00	-53.5%
OPEB, Allocated		3701-3702	14,225.00	4,293.00	-69.8%
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			248,848.00	96,791.00	-61.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204,808.00	195,483.00	-4.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			204,808.00	195,483.00	-4.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,889.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,250.00	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	2,435,784.37	123,196.00	-94.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,439,923.37	123,196.00	-95.0%
CAPITAL OUTLAY					
Land		6100	811.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,298,831.26	25,504,417.00	493.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	984,099.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,283,741.26	25,504,417.00	382.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,823,547.63	26,149,470.00	196.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	117,897.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			117,897.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,000,000.00	30,000,000.00	50.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,424,830.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,424,830.00	30,000,000.00	22.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,306,933.00)	(30,000,000.00)	23.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,769,504.00	3,336,203.00	-11.5%
3) Other State Revenue		8300-8599	1,071,454.00	1,571,454.00	46.7%
4) Other Local Revenue		8600-8799	52,719,314.16	64,082,500.00	21.6%
5) TOTAL, REVENUES			57,560,272.16	68,990,157.00	19.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,823,547.63	26,149,470.00	196.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,823,547.63	26,149,470.00	196.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,736,724.53	42,840,687.00	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,897.00	0.00	-100.0%
b) Transfers Out		7600-7629	24,424,830.00	30,000,000.00	22.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,306,933.00)	(30,000,000.00)	23.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,429,791.53	12,840,687.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,485,288.91	197,251,257.26	13.7%
b) Audit Adjustments		9793	(663,823.18)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			172,821,465.73	197,251,257.26	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,821,465.73	197,251,257.26	14.1%
2) Ending Balance, June 30 (E + F1e)			197,251,257.26	210,091,944.26	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,820,134.00	207,660,821.00	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,431,123.26	2,431,123.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5650	FEMA Public Assistance Funds	1,301,937.00	361,567.00
7810	Other Restricted State	3,489,940.00	2,042,122.00
9010	Other Restricted Local	190,028,257.00	205,257,132.00
Total, Restricted Balance		<u>194,820,134.00</u>	<u>207,660,821.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,464,658.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,073,263,523.00	1,073,263,523.00	0.0%
5) TOTAL, REVENUES			1,076,728,181.00	1,073,263,523.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,140,680,147.51	2,078,587,672.00	82.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,140,680,147.51	2,078,587,672.00	82.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,951,966.51)	(1,005,324,149.00)	1472.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,951,966.51)	(1,005,324,149.00)	1472.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,069,276,115.51	978,853,233.09	-8.5%
b) Audit Adjustments		9793	(26,470,915.91)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,805,199.60	978,853,233.09	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,805,199.60	978,853,233.09	-6.1%
2) Ending Balance, June 30 (E + F1e)			978,853,233.09	(26,470,915.91)	-102.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,005,324,149.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(26,470,915.91)	(26,470,915.91)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	890,593,233.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	88,260,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	94,543,871.34		
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			1,073,397,104.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	94,543,871.34		
2) TOTAL, DEFERRED INFLOWS			94,543,871.34		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			978,853,233.09		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,464,658.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,464,658.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,001,344,979.00	1,015,812,978.00	1.4%
Unsecured Roll		8612	36,836,812.00	33,420,683.00	-9.3%
Prior Years' Taxes		8613	15,840,308.00	7,765,104.00	-51.0%
Supplemental Taxes		8614	16,008,419.00	13,674,046.00	-14.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,233,005.00	2,590,712.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,073,263,523.00	1,073,263,523.00	0.0%
TOTAL, REVENUES			1,076,728,181.00	1,073,263,523.00	-0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	473,172,863.00	962,804,350.00	103.5%
Bond Interest and Other Service Charges		7434	667,507,284.51	1,115,783,322.00	67.2%
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)			1,140,680,147.51	2,078,587,672.00	82.2%
TOTAL, EXPENDITURES			1,140,680,147.51	2,078,587,672.00	82.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,464,658.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,073,263,523.00	1,073,263,523.00	0.0%
5) TOTAL, REVENUES			1,076,728,181.00	1,073,263,523.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,140,680,147.51	2,078,587,672.00	82.2%
10) TOTAL, EXPENDITURES			1,140,680,147.51	2,078,587,672.00	82.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(63,951,966.51)	(1,005,324,149.00)	1472.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,951,966.51)	(1,005,324,149.00)	1472.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,069,276,115.51	978,853,233.09	-8.5%
b) Audit Adjustments		9793	(26,470,915.91)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,805,199.60	978,853,233.09	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,805,199.60	978,853,233.09	-6.1%
2) Ending Balance, June 30 (E + F1e)			978,853,233.09	(26,470,915.91)	-102.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,005,324,149.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(26,470,915.91)	(26,470,915.91)	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,005,324,149.00	0.00
Total, Restricted Balance		<u>1,005,324,149.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.38	0.00	-100.0%
5) TOTAL, REVENUES			2,200.38	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,200.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,200.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	416,313.62	418,514.00	0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			416,313.62	418,514.00	0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			416,313.62	418,514.00	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	418,514.00	418,514.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	417,591.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	923.00		
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			418,514.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			418,514.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,200.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200.38	0.00	-100.0%
TOTAL, REVENUES			2,200.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.38	0.00	-100.0%
5) TOTAL, REVENUES			2,200.38	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,200.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,200.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,313.62	418,514.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,313.62	418,514.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,313.62	418,514.00	0.5%
2) Ending Balance, June 30 (E + F1e)			418,514.00	418,514.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			418,514.00	418,514.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	418,514.00	418,514.00
Total, Restricted Balance		<u>418,514.00</u>	<u>418,514.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	214,245.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	301,886.12	92,500.00	-69.4%
5) TOTAL, REVENUES			516,131.12	92,500.00	-82.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,401,825.00	13,424,932.00	-62.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,401,825.00	13,424,932.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,885,693.88)	(13,332,432.00)	-61.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,627,240.00	13,332,432.00	-19.8%
b) Transfers Out		7600-7629	649,561.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	34,033,440.00	0.00	-100.0%
b) Uses		7630-7699	33,593,419.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,417,700.00	13,332,432.00	-18.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,467,993.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	34,733,328.88	16,265,335.00	-53.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			34,733,328.88	16,265,335.00	-53.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			34,733,328.88	16,265,335.00	-53.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	16,265,335.00	16,265,335.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,076,734.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	13,185,152.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,449.00		
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			16,265,335.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,265,335.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	214,245.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			214,245.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	301,886.12	92,500.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			301,886.12	92,500.00	-69.4%
TOTAL, REVENUES			516,131.12	92,500.00	-82.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	6,165,790.00	6,214,932.00	0.8%
Other Debt Service - Principal		7439	29,236,035.00	7,210,000.00	-75.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,401,825.00	13,424,932.00	-62.1%
TOTAL, EXPENDITURES			35,401,825.00	13,424,932.00	-62.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,627,240.00	13,332,432.00	-19.8%
(a) TOTAL, INTERFUND TRANSFERS IN			16,627,240.00	13,332,432.00	-19.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	649,561.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			649,561.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	28,390,000.00	0.00	-100.0%
All Other Financing Sources		8979	5,643,440.00	0.00	-100.0%
(c) TOTAL, SOURCES			34,033,440.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	33,593,419.00	0.00	-100.0%
(d) TOTAL, USES			33,593,419.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,417,700.00	13,332,432.00	-18.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	214,245.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	301,886.12	92,500.00	-69.4%
5) TOTAL, REVENUES			516,131.12	92,500.00	-82.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,401,825.00	13,424,932.00	-62.1%
10) TOTAL, EXPENDITURES			35,401,825.00	13,424,932.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,885,693.88)	(13,332,432.00)	-61.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,627,240.00	13,332,432.00	-19.8%
b) Transfers Out		7600-7629	649,561.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	34,033,440.00	0.00	-100.0%
b) Uses		7630-7699	33,593,419.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,417,700.00	13,332,432.00	-18.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,467,993.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,733,328.88	16,265,335.00	-53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,733,328.88	16,265,335.00	-53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,733,328.88	16,265,335.00	-53.2%
2) Ending Balance, June 30 (E + F1e)			16,265,335.00	16,265,335.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,265,335.00	16,265,335.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	16,265,335.00	16,265,335.00
Total, Restricted Balance		<u>16,265,335.00</u>	<u>16,265,335.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,232,947,164.00	1,266,030,969.00	2.7%
5) TOTAL, REVENUES			1,232,947,164.00	1,266,030,969.00	2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	181,143.00	189,142.00	4.4%
2) Classified Salaries		2000-2999	5,460,329.00	5,878,116.00	7.7%
3) Employee Benefits		3000-3999	3,127,897.00	3,373,768.00	7.9%
4) Books and Supplies		4000-4999	390,705.31	2,150,757.00	450.5%
5) Services and Other Operating Expenses		5000-5999	1,166,873,452.97	1,308,065,915.00	12.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,176,033,527.28	1,319,657,698.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,913,636.72	(53,626,729.00)	-194.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	227,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(227,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(170,086,363.28)	(53,626,729.00)	-68.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	474,958,789.28	304,872,426.00	-35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,958,789.28	304,872,426.00	-35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			474,958,789.28	304,872,426.00	-35.8%
2) Ending Net Position, June 30 (E + F1e)			304,872,426.00	251,245,697.00	-17.6%
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	304,872,426.00	251,245,697.00	-17.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	852,461,376.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,666,190.59		
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	54,069,082.74		
8) Other Current Assets		9340	5,230,389.00		
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			957,427,039.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	3,171,500.05		
2) TOTAL, DEFERRED OUTFLOWS			3,171,500.05		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	78,097,594.98		
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	11,632,308.60		
b) Total/Net OPEB Liability		9664	12,750,042.83		
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	547,295,459.00		
7) TOTAL, LIABILITIES			649,775,405.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,950,707.91		
2) TOTAL, DEFERRED INFLOWS			5,950,707.91		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			304,872,426.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,500,000.00	4,714,135.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,218,063,006.00	1,261,316,834.00	3.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,384,158.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,232,947,164.00	1,266,030,969.00	2.7%
TOTAL, REVENUES			1,232,947,164.00	1,266,030,969.00	2.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,143.00	189,142.00	4.4%
TOTAL, CERTIFICATED SALARIES			181,143.00	189,142.00	4.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,495,050.00	1,700,111.00	13.7%
Clerical, Technical and Office Salaries		2400	3,965,279.00	4,163,155.00	5.0%
Other Classified Salaries		2900	0.00	14,850.00	New
TOTAL, CLASSIFIED SALARIES			5,460,329.00	5,878,116.00	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,255.00	32,004.00	9.4%
PERS		3201-3202	1,157,453.00	1,343,316.00	16.1%
OASDI/Medicare/Alternative		3301-3302	416,050.00	452,141.00	8.7%
Health and Welfare Benefits		3401-3402	1,042,945.00	1,009,003.00	-3.3%
Unemployment Insurance		3501-3502	2,985.00	74,677.00	2401.7%
Workers' Compensation		3601-3602	119,732.00	149,916.00	25.2%
OPEB, Allocated		3701-3702	359,477.00	312,711.00	-13.0%
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			3,127,897.00	3,373,768.00	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	388,575.31	2,149,257.00	453.1%
Noncapitalized Equipment		4400	2,130.00	1,500.00	-29.6%
TOTAL, BOOKS AND SUPPLIES			390,705.31	2,150,757.00	450.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,889.00	8,214.00	334.8%
Dues and Memberships		5300	3,628.00	3,772.00	4.0%
Insurance		5400-5450	14,820,000.00	14,820,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	5,500.00	120.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,151,731,870.97	1,292,780,425.00	12.2%
Communications		5900	313,565.00	448,004.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,166,873,452.97	1,308,065,915.00	12.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,176,033,527.28	1,319,657,698.00	12.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	227,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			227,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(227,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,232,947,164.00	1,266,030,969.00	2.7%
5) TOTAL, REVENUES			1,232,947,164.00	1,266,030,969.00	2.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,176,033,527.28	1,319,657,698.00	12.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,176,033,527.28	1,319,657,698.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,913,636.72	(53,626,729.00)	-194.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	227,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(227,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(170,086,363.28)	(53,626,729.00)	-68.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	474,958,789.28	304,872,426.00	-35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,958,789.28	304,872,426.00	-35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			474,958,789.28	304,872,426.00	-35.8%
2) Ending Net Position, June 30 (E + F1e)			304,872,426.00	251,245,697.00	-17.6%
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	304,872,426.00	251,245,697.00	-17.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,411,519.00	0.00	-100.0%
5) TOTAL, REVENUES			99,411,519.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	420,826.10	462,910.00	10.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			420,826.10	462,910.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,990,692.90	(462,910.00)	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,990,692.90	(462,910.00)	-100.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	425,988,386.10	524,979,079.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,988,386.10	524,979,079.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			425,988,386.10	524,979,079.00	23.2%
2) Ending Net Position, June 30 (E + F1e)			524,979,079.00	524,516,169.00	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	524,979,079.00	524,516,169.00	-0.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	524,979,079.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			524,979,079.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			524,979,079.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,411,519.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,411,519.00	0.00	-100.0%
TOTAL, REVENUES			99,411,519.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	420,826.10	462,910.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			420,826.10	462,910.00	10.0%
TOTAL, EXPENSES			420,826.10	462,910.00	10.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,411,519.00	0.00	-100.0%
5) TOTAL, REVENUES			99,411,519.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		420,826.10	462,910.00	10.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			420,826.10	462,910.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,990,692.90	(462,910.00)	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,990,692.90	(462,910.00)	-100.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	425,988,386.10	524,979,079.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,988,386.10	524,979,079.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			425,988,386.10	524,979,079.00	23.2%
2) Ending Net Position, June 30 (E + F1e)			524,979,079.00	524,516,169.00	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	524,979,079.00	524,516,169.00	-0.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	524,979,079.00	524,516,169.00
Total, Restricted Net Position		<u>524,979,079.00</u>	<u>524,516,169.00</u>

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	413,564.10	413,605.61	414,035.87	387,775.57	387,409.41	406,355.29
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	413,564.10	413,605.61	414,035.87	387,775.57	387,409.41	406,355.29
5. District Funded County Program ADA						
a. County Community Schools	71.05	71.05	71.05	71.05	71.05	71.05
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	269.57	269.57	269.57	269.57	269.57	269.57
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	340.62	340.62	340.62	340.62	340.62	340.62
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	413,904.72	413,946.23	414,376.49	388,116.19	387,750.03	406,695.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	40,940.45	40,940.45	40,980.05	39,448.13	39,371.01	39,448.13
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	40,940.45	40,940.45	40,980.05	39,448.13	39,371.01	39,448.13
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	40,940.45	40,940.45	40,980.05	39,448.13	39,371.01	39,448.13

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			1,620,063,425.00	2,179,458,547.00	2,082,703,066.00	2,319,585,679.00	3,229,994,014.00	3,491,537,542.00	4,129,555,144.00	4,749,474,665.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	858,751,389.00	468,707,500.00	855,258,350.00	552,649,380.00	469,219,186.00	619,197,923.00	319,377,653.00	262,750,803.00
	8020-8079	Property Taxes	19,801,284.00	57,081,037.00	901,340.00	0.00	23,804,011.00	572,668,744.00	167,704,139.00	81,329,004.00
	8080-8099	Miscellaneous Funds	0.00	(16,679,410.00)	(57,284,825.00)	698,515.00	(22,758,224.00)	(25,230,707.00)	(8,919,605.00)	(62,452,905.00)
	8100-8299	Federal Revenue	737,645,507.00	26,887,957.00	42,671,530.00	1,054,818,691.00	339,268,098.00	58,638,806.00	769,411,454.00	25,031,872.00
	8300-8599	Other State Revenue	39,854,333.00	68,599,613.00	122,960,948.00	133,485,359.00	185,517,432.00	213,447,109.00	69,655,864.00	60,609,508.00
	8600-8799	Other Local Revenue	3,720,401.00	5,467,235.00	15,672,097.00	17,937,853.00	8,933,831.00	9,273,197.00	12,027,904.00	19,953,919.00
	8910-8929	Interfund Transfers In	82,977,428.00	94,736,692.00	83,449,730.00	84,466,692.00	82,961,267.00	72,273,733.00	99,791,742.00	82,756,908.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,742,750,342.00	704,800,624.00	1,063,629,170.00	1,844,056,490.00	1,086,945,601.00	1,520,268,805.00	1,429,049,151.00	469,979,109.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	808,219,207.00	539,460,511.00	580,629,654.00	596,770,296.00	572,465,515.00	587,022,109.00	571,708,032.00	589,581,664.00
	2000-2999	Classified Salaries								
	3000-3999	Employee Benefits								
	4000-4999	Books and Supplies	278,809,547.00	170,795,505.00	159,417,965.00	248,452,402.00	148,949,502.00	215,529,876.00	163,507,743.00	195,311,255.00
	5000-5999	Services								
	6000-6599	Capital Outlay								
	7000-7499	Other Outgo								
	7600-7629	Interfund Transfers Out	96,326,466.00	91,300,089.00	86,698,938.00	88,425,457.00	103,987,056.00	79,699,218.00	73,913,855.00	83,167,180.00
	7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS			1,183,355,220.00	801,556,105.00	826,746,557.00	933,648,155.00	825,402,073.00	882,251,203.00	809,129,630.00	868,060,099.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	2,906,584.00							
	9200-9299	Accounts Receivable	1,829,668,197.00							
	9310	Due From Other Funds	0.00							
	9320	Stores	25,542,164.00							
	9330	Prepaid Expenditures	9,233,165.00							
	9340	Other Current Assets	0.00							
	9490	Deferred Outflows of Resources	0.00							
SUBTOTAL			1,867,350,110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	754,430,205.00							
	9610	Due To Other Funds	0.00							
	9640	Current Loans	0.00							
	9650	Unearned Revenues	18,617,959.00							
	9690	Deferred Inflows of Resources	0.00							
SUBTOTAL			773,048,164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS			1,094,301,946.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			559,395,122.00	(96,755,481.00)	236,882,613.00	910,408,335.00	261,543,528.00	638,017,602.00	619,919,521.00	(398,080,990.00)
F. ENDING CASH (A + E)			2,179,458,547.00	2,082,703,066.00	2,319,585,679.00	3,229,994,014.00	3,491,537,542.00	4,129,555,144.00	4,749,474,665.00	4,351,393,675.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,351,393,675.00	4,849,359,151.00	4,948,831,469.00	4,730,855,305.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	552,431,145.00	262,750,803.00	262,750,803.00	0.00	(1,126,368,005.00)		4,357,476,930.00	4,357,476,929.00
Property Taxes	8020-8079	6,006,168.00	411,255,807.00	177,366,012.00	262,666,428.00			1,780,583,974.00	1,780,583,972.00
Miscellaneous Funds	8080-8099	(28,346,482.00)	(30,862,986.00)	(20,626,816.00)	(41,925,920.00)			(314,389,365.00)	(314,389,365.00)
Federal Revenue	8100-8299	616,087,857.00	59,343,236.00	80,347,038.00	635,816,719.00			4,445,968,765.00	4,445,968,764.00
Other State Revenue	8300-8599	139,254,709.00	205,361,905.00	59,360,592.00	62,467,243.00	13,743,178.00		1,374,317,793.00	1,374,317,793.00
Other Local Revenue	8600-8799	8,518,689.00	12,218,190.00	5,315,129.00	12,153,613.00	1,325,172.00		132,517,230.00	132,517,231.00
Interfund Transfers In	8910-8929	71,792,099.00	78,035,051.00	71,497,125.00	85,138,707.00	(959,851,681.00)		30,025,493.00	30,025,494.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		1,365,744,185.00	998,102,006.00	636,009,883.00	1,016,316,790.00	(2,071,151,336.00)	0.00	11,806,500,820.00	11,806,500,818.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	611,319,337.00	578,045,207.00	591,460,825.00	329,523,670.00			6,956,206,027.00	3,411,408,530.00
Classified Salaries	2000-2999							0.00	1,107,194,785.00
Employee Benefits	3000-3999							0.00	2,437,602,712.00
Books and Supplies	4000-4999	168,438,140.00	245,605,233.00	189,473,562.00	560,995,007.00			2,745,285,737.00	1,638,001,826.11
Services	5000-5999							0.00	1,076,549,522.53
Capital Outlay	6000-6599							0.00	54,322,393.00
Other Outgo	7000-7499							0.00	(23,588,009.00)
Interfund Transfers Out	7600-7629	88,021,232.00	74,979,248.00	73,051,660.00	75,417,134.00	(959,886,855.00)		55,100,678.00	55,100,679.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		867,778,709.00	898,629,688.00	853,986,047.00	965,935,811.00	(959,886,855.00)	0.00	9,756,592,442.00	9,756,592,438.64
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						2,906,584.00	2,906,584.00	
Accounts Receivable	9200-9299					(1,111,299,655.00)	1,829,668,197.00	718,368,542.00	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						25,542,164.00	25,542,164.00	
Prepaid Expenditures	9330						9,233,165.00	9,233,165.00	
Other Current Assets	9340						0.00	0.00	
Deferred Outflows of Resources	9490				0.00		0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(1,111,299,655.00)	1,867,350,110.00	756,050,455.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(35,173.00)	754,430,205.00	754,395,032.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						18,617,959.00	18,617,959.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(35,173.00)	773,048,164.00	773,012,991.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(1,111,264,482.00)	1,094,301,946.00	(16,962,536.00)	
E. NET INCREASE/DECREASE (B - C + D)		497,965,476.00	99,472,318.00	(217,976,164.00)	50,380,979.00	(2,222,528,963.00)	1,094,301,946.00	2,032,945,842.00	2,049,908,379.36
F. ENDING CASH (A + E)		4,849,359,151.00	4,948,831,469.00	4,730,855,305.00	4,781,236,284.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,653,009,267.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			4,781,236,284.00	4,544,696,019.00	4,136,437,822.00	4,084,830,622.00	3,883,416,266.00	3,687,101,775.00	4,244,933,212.00	4,225,861,765.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		635,410,864.00	169,074,202.00	605,009,653.00	305,983,019.00	304,333,562.00	605,009,642.00	305,151,250.00	251,046,795.00
	8020-8079		19,801,284.00	57,081,037.00	901,340.00	0.00	23,804,011.00	572,668,744.00	167,704,139.00	81,329,004.00
	8080-8099		0.00	(17,708,735.00)	(60,820,005.00)	741,622.00	(24,162,687.00)	(26,787,753.00)	(9,470,055.00)	(66,307,020.00)
	8100-8299		130,436,055.00	4,754,532.00	7,545,502.00	186,521,015.00	59,991,950.00	10,368,957.00	136,053,150.00	4,426,325.00
	8300-8599		30,897,475.00	53,182,545.00	95,326,721.00	103,485,877.00	143,824,269.00	165,477,034.00	54,001,414.00	46,988,135.00
	8600-8799		3,604,552.00	5,296,991.00	15,184,085.00	17,379,289.00	8,655,642.00	8,984,440.00	11,653,369.00	19,332,576.00
	8910-8929		73,547,005.00	83,969,823.00	73,965,630.00	74,867,014.00	73,532,681.00	64,059,790.00	88,450,364.00	73,351,547.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			893,697,235.00	355,650,395.00	737,112,926.00	688,977,836.00	589,979,428.00	1,399,780,854.00	753,543,631.00	410,167,362.00
C. DISBURSEMENTS										
	1000-1999		779,661,706.00	520,399,292.00	560,113,770.00	575,684,101.00	552,238,101.00	566,280,355.00	551,507,382.00	568,749,471.00
	2000-2999									
	3000-3999									
	4000-4999		264,812,153.00	162,220,861.00	151,414,522.00	235,979,062.00	141,471,620.00	204,709,383.00	155,298,977.00	185,505,817.00
	5000-5999									
	6000-6599									
	7000-7499									
	7600-7629		85,763,641.00	81,288,439.00	77,191,834.00	78,729,029.00	92,584,198.00	70,959,679.00	65,808,719.00	74,047,357.00
	7630-7699									
TOTAL DISBURSEMENTS			1,130,237,500.00	763,908,592.00	788,720,126.00	890,392,192.00	786,293,919.00	841,949,417.00	772,615,078.00	828,302,645.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		2,906,584.00							
	9200-9299		718,368,542.00							
	9310		0.00							
	9320		25,542,164.00							
	9330		9,233,165.00							
	9340		0.00							
	9490		0.00							
SUBTOTAL			756,050,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		754,395,032.00							
	9610									
	9640									
	9650		18,617,959.00							
	9690									
SUBTOTAL			773,012,991.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910		(16,962,536.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(236,540,265.00)	(408,258,197.00)	(51,607,200.00)	(201,414,356.00)	(196,314,491.00)	557,831,437.00	(19,071,447.00)	(418,135,283.00)
F. ENDING CASH (A + E)			4,544,696,019.00	4,136,437,822.00	4,084,830,622.00	3,883,416,266.00	3,687,101,775.00	4,244,933,212.00	4,225,861,765.00	3,807,726,482.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		3,807,726,482.00	3,785,080,189.00	3,807,668,898.00	3,527,365,989.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	540,727,137.00	251,046,795.00	251,046,795.00	0.00	(20,727,717.00)		4,203,111,997.00	4,203,111,996.00
Property Taxes	8020-8079	6,006,168.00	411,255,807.00	177,366,012.00	262,666,428.00	0.00		1,780,583,974.00	1,780,583,972.00
Miscellaneous Funds	8080-8099	(30,095,810.00)	(32,767,613.00)	(21,899,745.00)	(44,513,266.00)	0.00		(333,791,067.00)	(333,791,068.00)
Federal Revenue	8100-8299	108,941,312.00	10,493,520.00	14,207,571.00	112,429,919.00	0.00		786,169,808.00	786,169,807.00
Other State Revenue	8300-8599	107,958,624.00	159,208,897.00	46,019,900.00	48,428,363.00	10,654,538.00		1,065,453,792.00	1,065,453,792.00
Other Local Revenue	8600-8799	8,253,426.00	11,837,729.00	5,149,622.00	11,775,163.00	1,283,908.00		128,390,792.00	128,390,792.00
Interfund Transfers In	8910-8929	63,632,893.00	69,166,331.00	63,371,443.00	75,462,654.00	(847,351,681.00)		30,025,494.00	30,025,494.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		805,423,750.00	880,241,466.00	535,261,598.00	466,249,261.00	(856,140,952.00)	0.00	7,659,944,790.00	7,659,944,785.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	589,719,068.00	557,620,641.00	570,562,234.00	317,880,329.00			6,710,416,450.00	3,203,149,303.00
Classified Salaries	2000-2999							0.00	1,042,807,129.00
Employee Benefits	3000-3999							0.00	2,464,460,017.00
Books and Supplies	4000-4999	159,981,845.00	233,274,831.00	179,961,204.00	532,830,730.00			2,607,461,005.00	1,527,828,921.00
Services	5000-5999							0.00	1,046,014,911.00
Capital Outlay	6000-6599							0.00	52,064,833.00
Other Outgo	7000-7499							0.00	(18,447,664.00)
Interfund Transfers Out	7600-7629	78,369,130.00	66,757,285.00	65,041,069.00	67,147,154.00	(847,375,004.00)		56,312,530.00	56,312,530.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		828,070,043.00	857,652,757.00	815,564,507.00	917,858,213.00	(847,375,004.00)	0.00	9,374,189,985.00	9,374,189,980.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						2,906,584.00	2,906,584.00	
Accounts Receivable	9200-9299					(8,789,271.00)	718,368,542.00	709,579,271.00	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						25,542,164.00	25,542,164.00	
Prepaid Expenditures	9330						9,233,165.00	9,233,165.00	
Other Current Assets	9340						0.00	0.00	
Deferred Outflows of Resources	9490						0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(8,789,271.00)	756,050,455.00	747,261,184.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(23,322.00)	754,395,032.00	754,371,710.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						18,617,959.00	18,617,959.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(23,322.00)	773,012,991.00	772,989,669.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(8,765,949.00)	(16,962,536.00)	(25,728,485.00)	
E. NET INCREASE/DECREASE (B - C + D)		(22,646,293.00)	22,588,709.00	(280,302,909.00)	(451,608,952.00)	(17,531,897.00)	(16,962,536.00)	(1,739,973,680.00)	(1,714,245,195.00)
F. ENDING CASH (A + E)		3,785,080,189.00	3,807,668,898.00	3,527,365,989.00	3,075,757,037.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,041,262,604.00	

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,795,711,268.00	-3.00%	5,621,944,632.00	-0.43%	5,597,605,220.00
2. Federal Revenues	8100-8299	10,250,680.00	0.81%	10,333,200.00	0.82%	10,418,196.00
3. Other State Revenues	8300-8599	88,508,534.00	-3.43%	85,471,014.00	-4.41%	81,699,570.00
4. Other Local Revenues	8600-8799	117,963,585.00	-2.70%	114,773,808.00	-1.17%	113,433,619.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,025,494.00	0.00%	30,025,494.00	0.00%	30,025,494.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,262,365,774.00)	0.23%	(1,265,309,627.00)	0.96%	(1,277,435,104.00)
6. Total (Sum lines A1 thru A5c)		4,780,093,787.00	-3.83%	4,597,238,521.00	-0.90%	4,555,746,995.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,499,403,381.00		2,324,690,165.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(174,713,216.00)		(23,373,219.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,499,403,381.00	-6.99%	2,324,690,165.00	-1.01%	2,301,316,946.00
2. Classified Salaries						
a. Base Salaries				659,582,589.00		611,259,623.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,322,966.00)		(357,179.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	659,582,589.00	-7.33%	611,259,623.00	-0.06%	610,902,444.00
3. Employee Benefits	3000-3999	1,404,542,882.00	0.59%	1,412,898,215.00	0.47%	1,419,530,013.00
4. Books and Supplies	4000-4999	278,863,701.00	-13.93%	240,007,443.00	-20.07%	191,845,430.00
5. Services and Other Operating Expenditures	5000-5999	464,425,358.00	-5.49%	438,929,796.00	1.22%	444,263,388.00
6. Capital Outlay	6000-6999	19,178,213.00	-12.57%	16,768,016.00	1.82%	17,072,828.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,979,201.00	0.00%	7,979,201.00	0.00%	7,979,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(179,127,654.00)	-12.97%	(155,896,261.00)	7.13%	(167,016,990.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	55,100,679.00	2.20%	56,312,530.00	-7.95%	51,836,525.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,209,948,350.00	-4.93%	4,952,948,728.00	-1.52%	4,877,729,785.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(429,854,563.00)		(355,710,207.00)		(321,982,790.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,462,534,452.36		2,032,679,889.36		1,676,969,682.36
2. Ending Fund Balance (Sum lines C and D1)		2,032,679,889.36		1,676,969,682.36		1,354,986,892.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	37,650,536.00		37,650,535.00		37,650,535.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	592,053,573.00		793,795,083.00		1,018,690,757.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	97,670,000.00		93,850,000.00		185,710,000.00
2. Unassigned/Unappropriated	9790	1,305,305,780.36		751,674,064.36		112,935,600.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,032,679,889.36		1,676,969,682.36		1,354,986,892.36

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	97,670,000.00		93,850,000.00		185,710,000.00
c. Unassigned/Unappropriated	9790	1,305,305,780.36		751,674,064.36		112,935,600.36
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,402,975,780.36		845,524,064.36		298,645,600.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,960,268.00	0.00%	27,960,268.00	0.00%	27,960,268.00
2. Federal Revenues	8100-8299	4,435,718,084.00	-82.51%	775,836,607.00	-0.04%	775,512,268.00
3. Other State Revenues	8300-8599	1,285,809,259.00	-23.78%	979,982,778.00	-0.89%	971,264,683.00
4. Other Local Revenues	8600-8799	14,553,646.00	-6.44%	13,616,984.00	-0.04%	13,610,912.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	1,262,365,774.00	0.23%	1,265,309,627.00	0.96%	1,277,435,104.00
6. Total (Sum lines A1 thru A5c)		7,026,407,031.00	-56.41%	3,062,706,264.00	0.10%	3,065,783,235.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				912,005,149.00		878,459,138.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,546,011.00)		(62,678,141.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	912,005,149.00	-3.68%	878,459,138.00	-7.14%	815,780,997.00
2. Classified Salaries						
a. Base Salaries				447,612,196.00		431,547,506.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,064,690.00)		(6,697,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	447,612,196.00	-3.59%	431,547,506.00	-1.55%	424,849,670.00
3. Employee Benefits	3000-3999	1,033,059,830.00	1.79%	1,051,561,802.00	-0.90%	1,042,097,295.00
4. Books and Supplies	4000-4999	1,359,138,125.11	-5.25%	1,287,821,478.00	4.32%	1,343,512,124.00
5. Services and Other Operating Expenditures	5000-5999	612,124,164.53	-0.82%	607,085,115.00	-1.87%	595,743,682.00
6. Capital Outlay	6000-6999	35,144,180.00	0.43%	35,296,817.00	14.93%	40,565,487.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	147,560,444.00	-12.26%	129,469,397.00	8.19%	140,078,389.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,546,644,088.64	-2.76%	4,421,241,253.00	-0.42%	4,402,627,644.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		2,479,762,942.36		(1,358,534,989.00)		(1,336,844,409.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		251,830,918.58		2,731,593,860.94		1,373,058,871.94
2. Ending Fund Balance (Sum lines C and D1)		2,731,593,860.94		1,373,058,871.94		36,214,462.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	21,378.00		21,378.00		21,378.00
b. Restricted	9740	2,731,572,482.94		1,373,037,493.94		36,193,084.94
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,731,593,860.94		1,373,058,871.94		36,214,462.94

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	5,823,671,536.00	-2.98%	5,649,904,900.00	-0.43%	5,625,565,488.00
2. Federal Revenues	8100-8299	4,445,968,764.00	-82.32%	786,169,807.00	-0.03%	785,930,464.00
3. Other State Revenues	8300-8599	1,374,317,793.00	-22.47%	1,065,453,792.00	-1.17%	1,052,964,253.00
4. Other Local Revenues	8600-8799	132,517,231.00	-3.11%	128,390,792.00	-1.05%	127,044,531.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,025,494.00	0.00%	30,025,494.00	0.00%	30,025,494.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,806,500,818.00	-35.12%	7,659,944,785.00	-0.50%	7,621,530,230.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,411,408,530.00		3,203,149,303.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(208,259,227.00)		(86,051,360.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,411,408,530.00	-6.10%	3,203,149,303.00	-2.69%	3,117,097,943.00
2. Classified Salaries						
a. Base Salaries				1,107,194,785.00		1,042,807,129.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(64,387,656.00)		(7,055,015.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,107,194,785.00	-5.82%	1,042,807,129.00	-0.68%	1,035,752,114.00
3. Employee Benefits	3000-3999	2,437,602,712.00	1.10%	2,464,460,017.00	-0.11%	2,461,627,308.00
4. Books and Supplies	4000-4999	1,638,001,826.11	-6.73%	1,527,828,921.00	0.49%	1,535,357,554.00
5. Services and Other Operating Expenditures	5000-5999	1,076,549,522.53	-2.84%	1,046,014,911.00	-0.57%	1,040,007,070.00
6. Capital Outlay	6000-6999	54,322,393.00	-4.16%	52,064,833.00	10.70%	57,638,315.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,979,201.00	0.00%	7,979,201.00	0.00%	7,979,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,567,210.00)	-16.28%	(26,426,864.00)	1.94%	(26,938,601.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	55,100,679.00	2.20%	56,312,530.00	-7.95%	51,836,525.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,756,592,438.64	-3.92%	9,374,189,981.00	-1.00%	9,280,357,429.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		2,049,908,379.36		(1,714,245,196.00)		(1,658,827,199.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,714,365,370.94		4,764,273,750.30		3,050,028,554.30
2. Ending Fund Balance (Sum lines C and D1)		4,764,273,750.30		3,050,028,554.30		1,391,201,355.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	37,671,914.00		37,671,913.00		37,671,913.00
b. Restricted	9740	2,731,572,482.94		1,373,037,493.94		36,193,084.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	592,053,573.00		793,795,083.00		1,018,690,757.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	97,670,000.00		93,850,000.00		185,710,000.00
2. Unassigned/Unappropriated	9790	1,305,305,780.36		751,674,064.36		112,935,600.36
f. Total Components of Ending Fund Balance		4,764,273,750.30		3,050,028,554.30		1,391,201,355.30
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	97,670,000.00		93,850,000.00		185,710,000.00
c. Unassigned/Unappropriated	9790	1,305,305,780.36		751,674,064.36		112,935,600.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,402,975,780.36		845,524,064.36		298,645,600.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.38%		9.02%		3.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		427,223.70		413,281.57		397,510.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,756,592,438.64		9,374,189,981.00		9,280,357,429.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		9,756,592,438.64		9,374,189,981.00		9,280,357,429.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1%		1%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		97,565,924.39		93,741,899.81		185,607,148.58
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		97,565,924.39		93,741,899.81		185,607,148.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Revenue Assumptions

	<u>2022-23</u>	<u>2023-24</u>
1. Norm Enrollment		
Non-charter schools	392,056	375,501
Locally-funded charter schools	41,332	41,332
Total	<u>433,388</u>	<u>416,833</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County Program students)	381,379.33	367,372.67
Locally-funded charter schools	39,448.13	39,448.13
Total	<u>420,827.46</u>	<u>406,820.80</u>
3. Funded COLA		
LCFF	2.48%	3.11%
Special Education (AB602)	2.48%	3.11%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$9,155	\$9,440
Grades 4-6	\$8,418	\$8,680
Grades 7-8	\$8,668	\$8,938
Grades 9-12	\$10,306	\$10,627
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.56%	85.23%
Locally-funded charter schools (total)	47.03%	46.84%
6. LCFF Revenue (in millions)		
Non-charter schools	\$5,211.6	\$5,174.7
Locally-funded charter schools	410.3	\$422.9
Total	<u>\$5,621.9</u>	<u>\$5,597.6</u>
7. Education Protection Act (in millions)		
Non-charter schools	\$835.0	\$835.0
Locally-funded charter schools	\$57.0	\$57.0
Total	<u>\$892.0</u>	<u>\$892.0</u>

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**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

<u>Major Revenue Assumptions (continued)</u>	<u>2022-23</u>	<u>2023-24</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$150.00	\$150.00
Restricted	\$49.00	\$49.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$33.60	\$34.64
Non-charter schools – 9-12	\$64.74	\$66.75
Locally-funded charter schools – K-8	\$17.64	\$18.19
Locally-funded charter schools – 9-12	\$49.03	\$50.55
10. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2022-23 and FY2023-24 to fund the Ongoing and Major Maintenance Account.		

Major Expenditure Assumptions for 2022-23

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

<u>Certificated Salaries</u>	Amounts (in millions)
Step and Column Salary Adjustment	\$11.5
COVID-19	(1.7)
Federal, State, and Local Grants	(6.2)
Coordinated Early Intervening Services	(22.6)
Reduced Cost from Enrollment Decline	(26.7)
School Staff and Resources	(40.2)
Primary Promise	(57.7)
Student Equity Needs Index	(64.7)
Total 2022-23 Known Changes	<u>\$(208.3)</u>

2021-22 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2022-23 (continued)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

<u>Classified Salaries</u>	Amounts <u>(in millions)</u>
Reduced Cost from Enrollment Decline	\$(0.5)
Federal, State, and Local Grants	(1.1)
COVID-19	(5.1)
Employee Summer Assistance	(9.2)
Student Equity Needs Index	(12.5)
School Staff and Resources	(13.9)
Primary Promise	(22.1)
Total 2022-23 Known Changes	<u>\$(64.4)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, an increase of 2.18% from prior year. Employer contribution rate to CalPERS is 26.10%, an increase of 3.19% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2022-23.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:

- a. Inflation on cost of supplies and materials based on a 2.40% California CPI for 2022-23. Utilities increase of \$2.2 million.
- b. Exclusion of 2021-22 onetime items of \$99.6 million which are mostly expenditure related to athletic school uniforms, Student Equity Needs Index (SENI), Partner Matching Funds, Point Fermin Outdoor Educational Center, and various spending of carryover.
- c. Higher textbook allocation of \$24.9 million
- d. Increase in Liability Self-Insurance of \$2.5 million
- e. Decrease in COVID-19 expenditures of \$65.4 million

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**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2022-23 (continued)

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM. Based on guidance from CDE and LACOE, COVID-19 expenditures related to ESSER II, ESSER III, In-Person Instruction, and Expanded Learning Opportunities have been included in the calculation of the maintenance set-aside.
6. **Reserve for Economic Uncertainties** at \$93.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.05%.
8. **Undesignated Balance** of \$751.7 million
9. The District shall explore a waiver process for the 10% cap on reserves (combined assigned and unassigned balances) as triggered by the 2021-22 State May Revision Budget beginning in 2022-23.

Major Expenditure Assumptions for 2023-24

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

<u>Certificated Salaries</u>	Amounts <u>(in millions)</u>
Step and Column Salary Adjustment	\$11.5
Federal, State, and Local Grants	(0.3)
School Staff and Resources	(5.6)
Reduced Cost from Enrollment Decline	(29.3)
COVID-19	(62.3)
Total 2023-24 Known Changes	<u>\$(86.0)</u>

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**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2023-24 (continued)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

<u>Classified Salaries</u>	<u>Amounts (in millions)</u>
Federal, State, and Local Grants	\$(0.1)
Reduced Cost from Enrollment Decline	(0.4)
COVID-19	(6.6)
Total 2023-24 Known Changes	<u>\$(7.1)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, the same as the prior year. Employer contribution rate to CalPERS is 27.1%, an increase of 1.00% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2023-24.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- a. Inflation on cost of supplies and materials, including utilities of \$2.7 million. Inflation is based on a 2.23% California CPI for 2023-24.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$2.6 million
 - c. Lower textbook allocation of \$62 million
 - d. Decrease in Liability Self-Insurance of \$1.3 million
 - e. Increase in COVID-19 expenditures of \$74.2 million
 - f. Board election of \$5 million
 - g. Band and Drill uniform of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM. Based on guidance from CDE and LACOE, COVID-19 expenditures related to ESSER II, ESSER III, In-Person Instruction, and Expanded Learning Opportunities have been included in the calculation of the maintenance set-aside.

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**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2023-24 (continued)

6. **Reserve for Economic Uncertainties** at \$185.7 million is 2% of total General Fund Expenditures and Other Financing Uses. The Reserve for Economic Uncertainties increases to 2% due to the projected P-2 Average Daily Attendance falling below 400,000 in 2023-24.
7. **Indirect Cost Rate** is at 4.14%.
8. **Undesignated Balance** of \$112.9 million.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	432,648	431,005		
Charter School	38,742	38,776		
Total ADA	471,390	469,781	0.3%	Met
Second Prior Year (2019-20)				
District Regular	409,976	413,504		
Charter School	41,101	40,940		
Total ADA	451,077	454,444	N/A	Met
First Prior Year (2020-21)				
District Regular	405,792	414,036		
Charter School	40,469	40,980		
Total ADA	446,261	455,016	N/A	Met
Budget Year (2021-22)				
District Regular	406,355			
Charter School	39,448			
Total ADA	445,803			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	446,669	446,609		
Charter School	40,505	41,979		
Total Enrollment	487,174	488,588	N/A	Met
Second Prior Year (2019-20)				
District Regular	430,964	433,803		
Charter School	43,047	42,869		
Total Enrollment	474,011	476,672	N/A	Met
First Prior Year (2020-21)				
District Regular	423,344	414,862		
Charter School	42,389	41,190		
Total Enrollment	465,733	456,052	2.1%	Not Met
Budget Year (2021-22)				
District Regular	408,682			
Charter School	41,332			
Total Enrollment	450,014			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2020-21 enrollment per budget is a pre-pandemic projection.
Note: CBEDS enrollment includes nonpublic schools.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	412,375	446,609	
Charter School	38,776	41,979	
Total ADA/Enrollment	451,151	488,588	92.3%
Second Prior Year (2019-20)			
District Regular	413,133	433,803	
Charter School	40,940	42,869	
Total ADA/Enrollment	454,073	476,672	95.3%
First Prior Year (2020-21)			
District Regular	413,564	414,862	
Charter School	40,940	41,190	
Total ADA/Enrollment	454,504	456,052	99.7%
		Historical Average Ratio:	95.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	387,776	408,682		
Charter School	39,448	41,332		
Total ADA/Enrollment	427,224	450,014	94.9%	Met
1st Subsequent Year (2022-23)				
District Regular	373,833	394,032		
Charter School	39,448	41,332		
Total ADA/Enrollment	413,281	435,364	94.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	358,062	377,420		
Charter School	39,448	41,332		
Total ADA/Enrollment	397,510	418,752	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	455,356.54	446,144.04	420,827.46	406,820.80
b. Prior Year ADA (Funded)		455,356.54	446,144.04	420,827.46
c. Difference (Step 1a minus Step 1b)		(9,212.50)	(25,316.58)	(14,006.66)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.02%	-5.67%	-3.33%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,626,127,562.00	5,795,711,268.00	5,621,944,632.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		285,244,667.39	143,733,639.45	174,842,478.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.05%	-3.19%	-0.22%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.05% to 4.05%	-4.19% to -2.19%	-1.22% to .78%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,780,277,778.00	1,780,584,128.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,964,867,764.00	6,138,061,057.00	5,983,696,124.00	5,971,822,420.00
District's Projected Change in LCFF Revenue:		2.90%	-2.51%	-0.20%
LCFF Revenue Standard:		2.05% to 4.05%	-4.19% to -2.19%	-1.22% to .78%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	4,109,881,793.33	4,644,460,948.96	88.5%
Second Prior Year (2019-20)	4,199,668,416.35	4,771,710,078.73	88.0%
First Prior Year (2020-21)	3,968,151,583.00	4,610,548,776.62	86.1%
Historical Average Ratio:			87.5%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	4,563,528,852.00	5,154,847,671.00	88.5%	Met
1st Subsequent Year (2022-23)	4,348,848,003.00	4,896,636,198.00	88.8%	Met
2nd Subsequent Year (2023-24)	4,331,749,403.00	4,825,893,260.00	89.8%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.05%	-3.19%	-0.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.95% to 13.05%	-13.19% to 6.81%	-10.22% to 9.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.95% to 8.05%	-8.19% to 1.81%	-5.22% to 4.78%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	1,553,218,835.50		
Budget Year (2021-22)	4,445,968,764.00	186.24%	Yes
1st Subsequent Year (2022-23)	786,169,807.00	-82.32%	Yes
2nd Subsequent Year (2023-24)	785,930,464.00	-0.03%	No

Explanation:
(required if Yes)

The substantial positive change in 2021-22 and the significant negative change in 2022-23 are mostly due to the recognition of one-time COVID resources in 2021-22 of \$1 billion from CRRSA-ESSER II and American Rescue Plan-ESSER III of \$2.6 billion.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	1,319,057,662.14		
Budget Year (2021-22)	1,374,317,793.00	4.19%	No
1st Subsequent Year (2022-23)	1,065,453,792.00	-22.47%	Yes
2nd Subsequent Year (2023-24)	1,052,964,253.00	-1.17%	No

Explanation:
(required if Yes)

The significant negative change in 2022-23 is mostly due to the recognition of one-time COVID-19 related resources in 2021-22. These one-time resources as authorized by AB 86 are fundings for In-Person Instruction Grant of \$100.4 million and Expanded Learning Opportunities (ELO) Grant of \$200.4 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	139,183,383.00		
Budget Year (2021-22)	132,517,231.00	-4.79%	Yes
1st Subsequent Year (2022-23)	128,390,792.00	-3.11%	No
2nd Subsequent Year (2023-24)	127,044,531.00	-1.05%	No

Explanation:
(required if Yes)

The negative variance in 2021-22 is due to the higher recognition in 2020-21 of CALSTRS refund and donations as based on actual receipts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	683,326,089.87		
Budget Year (2021-22)	1,638,001,826.11	139.71%	Yes
1st Subsequent Year (2022-23)	1,527,828,921.00	-6.73%	No
2nd Subsequent Year (2023-24)	1,535,357,554.00	0.49%	No

Explanation:
(required if Yes)

The substantial increase in 2021-22 compared to 2020-21 is due to projected spending of the COVID-19 grants (In-Person Instruction, Expanded Learning Opportunities, ESSER II, ESSER III) and pending implementation of various grants.

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

First Prior Year (2020-21)	1,024,822,783.00		
Budget Year (2021-22)	1,076,549,522.53	5.05%	No
1st Subsequent Year (2022-23)	1,046,014,911.00	-2.84%	No
2nd Subsequent Year (2023-24)	1,040,007,070.00	-0.57%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	3,011,459,880.64		
Budget Year (2021-22)	5,952,803,788.00	97.67%	Not Met
1st Subsequent Year (2022-23)	1,980,014,391.00	-66.74%	Not Met
2nd Subsequent Year (2023-24)	1,965,939,248.00	-0.71%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	1,708,148,872.87		
Budget Year (2021-22)	2,714,551,348.64	58.92%	Not Met
1st Subsequent Year (2022-23)	2,573,843,832.00	-5.18%	Met
2nd Subsequent Year (2023-24)	2,575,364,624.00	0.06%	Met

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

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

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

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

The substantial positive change in 2021-22 and the significant negative change in 2022-23 are mostly due to the recognition of one-time COVID resources in 2021-22 of \$1 billion from CRRSA-ESSER II and American Rescue Plan-ESSER III of \$2.6 billion.

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

The significant negative change in 2022-23 is mostly due to the recognition of one-time COVID-19 related resources in 2021-22. These one-time resources as authorized by AB 86 are fundings for In-Person Instruction Grant of \$100.4 million and Expanded Learning Opportunities (ELO) Grant of \$200.4 million.

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

The negative variance in 2021-22 is due to the higher recognition in 2020-21 of CALSTRS refund and donations as based on actual receipts.

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

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

The substantial increase in 2021-22 compared to 2020-21 is due to projected spending of the COVID-19 grants (In-Person Instruction, Expanded Learning Opportunities, ESSER II, ESSER III) and pending implementation of various grants.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	9,386,711,767.64			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	9,386,711,767.64	281,601,353.03	281,698,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	75,617,628.00	79,000,000.00	91,990,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	903,394,261.65	664,064,496.07	1,361,817,604.25
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(125,275,397.93)	0.00
e. Available Reserves (Lines 1a through 1d)	979,011,889.65	617,789,098.14	1,453,807,604.25
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,387,607,344.83	7,720,582,375.32	8,264,259,742.51
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,387,607,344.83	7,720,582,375.32	8,264,259,742.51
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.3%	8.0%	17.6%

**District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):**

4.4%	2.7%	5.9%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	222,040,538.41	4,684,831,275.28	N/A	Met
Second Prior Year (2019-20)	14,969,602.45	4,819,419,576.35	N/A	Met
First Prior Year (2020-21)	279,124,707.91	4,643,271,270.62	N/A	Met
Budget Year (2021-22) (Information only)	(429,854,563.00)	5,209,948,350.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	1,747,735,721.96	1,875,007,208.78	N/A	Met
Second Prior Year (2019-20)	1,899,967,420.91	2,102,271,502.73	N/A	Met
First Prior Year (2020-21)	1,769,504,890.67	2,183,409,744.45	N/A	Met
Budget Year (2021-22) (Information only)	2,462,534,452.36			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	427,224	413,282	397,510
District's Reserve Standard Percentage Level:	1%	1%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,756,592,438.64	9,374,189,981.00	9,280,357,429.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,756,592,438.64	9,374,189,981.00	9,280,357,429.00
4. Reserve Standard Percentage Level	1%	1%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	97,565,924.39	93,741,899.81	185,607,148.58
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	97,565,924.39	93,741,899.81	185,607,148.58

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	97,670,000.00	93,850,000.00	185,710,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,305,305,780.36	751,674,064.36	112,935,600.36
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,402,975,780.36	845,524,064.36	298,645,600.36
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.38%	9.02%	3.22%
District's Reserve Standard (Section 10B, Line 7):	97,565,924.39	93,741,899.81	185,607,148.58
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The positive reserve level in 2023-24 is due to the use of prior year balances and improved revenues from the State's May Revise Budget.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,197,036,791.47)			
Budget Year (2021-22)	(1,262,365,774.00)	65,328,982.53	5.5%	Met
1st Subsequent Year (2022-23)	(1,265,309,627.00)	2,943,853.00	0.2%	Met
2nd Subsequent Year (2023-24)	(1,277,435,104.00)	12,125,477.00	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	264,264,859.00			
Budget Year (2021-22)	30,025,494.00	(234,239,365.00)	-88.6%	Not Met
1st Subsequent Year (2022-23)	30,025,494.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	30,025,494.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	33,979,745.21			
Budget Year (2021-22)	55,100,679.00	21,120,933.79	62.2%	Not Met
1st Subsequent Year (2022-23)	56,312,530.00	1,211,851.00	2.2%	Met
2nd Subsequent Year (2023-24)	51,836,525.00	(4,476,005.00)	-7.9%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The negative variance in 2021-22 is due to the recognition of one-time transfers in 2020-21 from Health & Welfare Fund of \$227 million and from Building Fund-Measure Q of \$16.6 million.

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

Explanation:
(required if NOT met)

The higher Transfers Out in 2021-22 is due to increased support to the Child Development Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	92,743
Certificates of Participation	14	Various Funds	Fund 56 - Objects 7438 & 7439	130,970,000
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	10,864,555,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				106,953,650

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

Children Center Facilities Revolving Loan	1	Child Development Fund	Fund 12 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	33,534,086
Arbitrage Payable		Bond Funds	Fund 21 - Object 5800	0
TOTAL:				11,136,105,479

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	103,538	81,762	18,758	2,883
Certificates of Participation	61,850,000	16,374,431	16,297,791	15,560,275
General Obligation Bonds	1,314,825,000	1,056,387,869	1,035,401,969	1,025,614,119
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	63,459,014	91,465,782	73,830,459	75,635,645

Other Long-term Commitments (continued):

Children Center Facilities Revolving Loan	79,200			
Retirement Bonus	6,017,356	5,972,650	5,827,634	5,939,213
Arbitrage Payable	0	0	0	0
Total Annual Payments:	1,446,334,108	1,170,282,494	1,131,376,611	1,122,752,135
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	11,488,949,361.00
b. OPEB plan(s) fiduciary net position (if applicable)	425,988,386.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,062,960,975.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

Data must be entered.

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	257,435,323.00	259,273,574.00	260,658,149.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	37,340	37,549	37,761

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

595,514,613.00

Data must be entered.

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. Required contribution (funding) for self-insurance programs	158,540,575.00	176,831,967.00	175,565,466.00
b. Amount contributed (funded) for self-insurance programs	158,540,575.00	176,831,967.00	175,565,466.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	33,936.1	34,343.3	33,858.3	33,334.3

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

No reopeners at this time.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 30,763,456

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Yes	Yes	Yes
	544,354,131	547,324,943	547,621,300
	100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

	Yes		
	91,479,096	85,070,316	

Additional Nurses (2021-22)
Class Size Reduction (2021-22,2022-23)
Additional Counselors (2021-22)

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Yes	Yes	Yes
	16,246,462	16,246,462	16,246,462

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	17,687.4	18,209.4	18,196.4	18,186.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
288,625,697	294,147,675	298,769,031
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	5,575.2	5,655.3	5,655.3	5,655.3

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="Yes"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2021 Financial Reporting Software - 2021.1.0
 6/2/2021 8:55:24 PM

19-64733-0000000

July 1 Budget
 2021-22 Budget
 Technical Review Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-6500- -5730-0000-8590 6500 8590 44,995,575.00
Explanation: Proposed funding for the Special Ed Early Intervention Grant in
2021-22 is recognized in SACS resource 6500 as a placeholder pending its
approval in the State Enacted Budget and a designation of its own SACS resource
code.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and
9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all
goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)
must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,
2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass
the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,
except 7210) must be direct-charged to an Undistributed, Nonagency, or County
Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions
(resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a
Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This
technical review check excludes Early Intervening Services resources 3312,
3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)
must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object
7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal
Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero,
individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to
zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
51	5810	-26,470,915.91

Explanation: It is an audit adjustment to the revenue due to timing difference.

Total of negative resource balances for Fund 51 -26,470,915.91

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource,

by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
51	5810	9790	-26,470,915.91

Explanation: It is an audit adjustment to the revenue due to timing difference.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a) (2) (B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation: The cash flow show the difference at a summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another. The overall total matches the budget.

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

GENERAL FUND BUDGET ASSUMPTIONS

ASSUMPTIONS FOR ESTIMATED REVENUES

Enrollment

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Estimated Norm Day Enrollment

Non-charter schools	406,654
Locally-funded (affiliated) charter schools	41,332
Direct-funded (fiscally-independent) charter schools*	114,919
Total LAUSD enrollment	562,905

*Not included in the revenue projections for LAUSD

Average Daily Attendance (ADA)

The P-2 ADA for grades K-12 are estimated for the budget year 2021-22 and for the two succeeding fiscal years, 2022-23 and 2023-24, by applying the three-year average percentage of P-2 ADA to enrollment by grade span using fiscal years 2015-16 through 2017-18. The Annual ADA for grades K-12 are estimated for the budget year 2021-22 and for the two succeeding fiscal years, 2022-23 and 2023-24, by applying the three-year average percentage of Annual ADA to enrollment by grade span using fiscal years 2015-16 through 2017-18. Fiscal years 2018-19 and 2019-20 were incomplete years and therefore were not considered in calculating the average percentage of ADA to enrollment to project ADA. There was a six-day teachers' strike in fiscal year 2018-19. Fiscal year 2019-20 had a shortened P-2 and Annual period per Executive Order N-26-20 to mitigate the drop in attendance as a result from COVID-19 pandemic and shelter-in-place orders.

Based on the declining enrollment provision in the California Education Code Section 42238, LAUSD (K-12 non-charter schools) is estimated to be funded at the prior year ADA with adjustments for prior year ADA of students who transferred to and from the District and its charter schools. The prior year ADA will be equal to the ADA reported for the fiscal year 2019-20 as outlined by current statute. Locally (affiliated) charter schools are funded at the current year P-2 ADA.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2021-22 LCFF entitlements.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded Charter Schools
K-3	138,790.09	12,761.01
4-6	93,442.67	9,434.37
7-8	57,850.73	6,514.85
9-12	116,612.42	10,737.90
Total	406,695.91	39,448.13

Local Control Funding Formula (LCFF)

The Governor's 2021-22 May Revision Budget announced on May 14, 2021 provides a 5.07% increase for the Local Control Funding Formula (LCFF). The increase includes both the compounded cost-of-living adjustment (COLA) of 4.07%, representing the 2020-21 (COLA) of 2.31% and 2021-22 (COLA) of 1.70%, plus the 1% augmentation to help schools with the ongoing fiscal pressures.

Below are the 2021-22 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades K-3*	\$8,934
Grades 4-6	\$8,214
Grades 7-8	\$8,458
Grades 9-12*	\$10,057

**Includes grade span adjustments*

The unduplicated pupil count for FY2021-22 is estimated at 348,524 for non-charter schools and 19,359 for affiliated charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.53%. The locally-funded charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

2021-22 BUDGET

LAUSD’s LCFF estimates for fiscal year 2021-22 are detailed below. The estimated LCFF entitlements for the locally-funded charter schools were calculated separately for each school but are shown as totals below.

	Non-charter schools	Locally-funded charter schools	Total
Local Property Taxes	\$1,320,472,598	\$117,761,741	\$1,438,234,339
Education Protection Act	835,029,619	57,009,722	892,039,341
State Aid	3,239,951,965	225,485,623	3,465,437,588
Total	\$5,395,454,182	\$400,257,086	\$5,795,711,268

FEDERAL REVENUES

The 2021-22 Final Budget includes an estimated funding for the following major federal revenues:

- American Rescue Plan ESSER Fund III Allocation of \$2,571.7 million
- CRRSA ESSER Fund II Allocation of \$1,033.5 million
- Title I, Part A – Socioeconomically Disadvantaged Students of \$457.3 million
- Federal IDEA Local Assistance of \$175.5 million
- Title II, Part A - Supporting Effective Instruction of \$26.7 million
- Title IV, Part A – Student Support and Academic Enrichment of \$25.4 million
- 21st Century Allocation of \$22.6 million
- Title III Part A -Limited English Proficient of \$19.8

STATE REVENUES

Special Education

The 2021-22 estimated AB602 funding for Special Education yields a total of \$403.5 million, \$28.0 million of which is estimated to be funded by local property taxes. It reflects the compounded (COLA) of 4.05% as provided by the State’s 2021-22 May Revision Budget. Special Education base rate is approximately \$650.31 per (ADA). All Other State Revenues also include an estimated \$45.0 million of Special Education Early Intervention Grant, \$34.3 million of AB 3632 Mental Health funding and \$3.1 million of Infant Program entitlement.

Assembly Bill 86 COVID-19 Relief Package Funding

The 2021-22 Final Budget includes the following remaining funds appropriated by Assembly Bill 86 in April 2021 for safe reopening of schools and learning loss mitigation:

- In-Person Instruction Grant of \$100.4 million representing remaining funds less reduction for number of days in-person instruction was not offered.
- Expanded Learning Opportunities Grant totaling \$200.4 million, \$19.5 million of which is funding for paraprofessional staff.

State Lottery

State Lottery funding is estimated at \$199.00 per unit of ADA which includes \$150.00 per ADA for the base and \$49.00 per ADA for Proposition 20, for a total of \$88.7 million.

Mandate Block Grant

The rates per ADA are in the table below which yields an estimated funding of \$18.1 million. The rates reflect the inclusion of the feminine hygiene products mandate in the Mandate Block Grant by increasing the high school block grant funding by \$0.18 per student and the K-8 rate by \$0.06 per student.

Mandate Block Grant

	Non-charter schools	Locally-funded charter schools
K-8	\$32.79	\$17.21
9-12	\$63.17	\$47.84

LOCAL REVENUES AND OTHER FINANCING SOURCES

TRANS

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2021-22.

Interfund Transfers

Transfer from the Community Redevelopment Agency Fund of \$30 million to fund the Ongoing and Major Maintenance Account.

ASSUMPTIONS FOR ESTIMATED EXPENDITURES

Certificated and Classified Salaries

Funding for certificated employees' step and column advancement is included; while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

○ State Teachers Retirement System	16.92%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	22.91%
▪ School Police	48.90%
○ Social Security	6.20%
○ Unemployment Insurance	1.23%
○ Workers' Compensation*	2.47%
○ Medicare	1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

There is no set-aside in 2021-22 for Other Post-Employment Benefits.

Retirement Packages

There are approximately 37,340 retirees covered by post-retirement benefits. The current year's cost is approximately \$227.7 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of 3.84% was applied to other operating expenditures except utilities, which is projected to increase by 7.92%.

Approximately \$1.43 billion of COVID-19 related expenditures are included.

Ongoing and Major Maintenance Account

The set aside for Ongoing and Major Maintenance Account is 3% of the total General Fund expenditures and other financing uses, excluding CalSTRS State-On-Behalf and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM. Based on guidance from CDE and LACOE, COVID-19 expenditures related to ESSER II, ESSER III, In-Person Instruction, and Expanded Learning Opportunities have been included in the calculation of the maintenance set-aside.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2021-22 amounts to \$13.3 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

Non-Spendable	\$37.7 million
Restricted	2,731.6 million
Assigned	592.0 million
Reserve for Economic Uncertainty	97.7 million
Unassigned/Undesignated	<u>1,305.3 million</u>
Total	<u>\$4,764.3 million</u>

CHARTER SCHOOLS

Locally-funded charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County of Education.