

Board of Education Report

File #: Rep-062-21/22, **Version:** 1

**Unaudited Actuals Report for Fiscal Year 2020-21, and Gann Limit Resolution -Public Hearing
September 14, 2021
Office of the Chief Financial Officer**

Action Proposed:

1. Approve the Unaudited Actuals Report for Fiscal Year 2020-21 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools as required by Ed Code.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called “Gann Initiative” places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Expected Outcomes:

The District’s statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2020-21 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget beginning balance for the current fiscal year (2021-22) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be presented to the public.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution is statutorily mandated.

Policy Implications:

None

Budget Impact:

Actual carryover balances for schools and offices will be adjusted for the FY 2021-22 based on updated ending balances from the prior fiscal year and in accordance with current carryover policies.

Student Impact:

Compliance with Education Codes 42100 and 42132 ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Unaudited Actuals Report for FY 2020-21

Attachment B - Gann Limit Resolution

Informatives:

None

Submitted:


08/20/2021

RESPECTFULLY SUBMITTED,



MEGAN K. REILLY
Interim Superintendent

APPROVED BY:



PEDRO SALCIDO
Interim Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel


APPROVED & PRESENTED BY:



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.



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2020-21

UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2020-21 AND GANN LIMIT RESOLUTION

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report (“Report”). The Board of Education is required under Education Code Section 42100 to approve the Report for submittal to the Los Angeles County Office of Education (LACOE). The District’s external auditors shall review the Report and the results shall be included in the Audited Annual Financial Report (AAFR) in January 2022. The AAFR serves as the District’s official audited financial records for fiscal year 2020-21.

The Board is required under Education Code section 42132 to adopt the Gann Limit Resolution. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

In 2020-21, the District was able to meet its financial commitments and exceeded the targeted ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in an increase in the General Fund unassigned balance of \$92.9 million compared to the Estimated Actuals. This amount shall be utilized to offset expenditures in the budget out-years.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2020-21 and 2021-22, the District’s appropriations limits are \$4.0 billion for both fiscal years. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR 2020-21

The succeeding discussions present the variance analysis for General Fund Unrestricted and Restricted Revenues, Expenditures, and Other Financing Sources and Uses. This is to provide a comparative analysis of the differences between actual results versus projections.

General Fund Unrestricted programs may be used for any purposes which are not prohibited by law. General Fund Restricted programs, on the other hand, are subject to constraints imposed

by external resource providers or by law through constitutional provisions or enabling legislation.

Following below are Tables 1 to 4 which provide comparisons between the Unaudited Actuals and Estimated Actuals. The amounts used for Estimated Actuals were developed in May 2021 using actual data from July 1, 2020 through April 30, 2021, and projections for May and June 2021. The Unaudited Actuals amounts are actual revenues, expenditures and other financing sources and (uses) from July 1, 2020 through June 30, 2021.

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
LCFF Sources	\$ 5,627.7	\$ 5,626.1	\$ 1.6	\$ 28.2	\$ 27.3	\$ 0.9
Federal Revenues	10.6	9.9	0.7	1,674.9	1,543.3	131.6
Other State Revenues	104.1	95.2	8.9	1,119.7	1,223.8	(104.1)
Other Local Revenues	173.8	124.4	49.4	17.0	14.8	2.2
Total Revenues	\$ 5,916.2	\$ 5,855.6	\$ 60.6	\$ 2,839.8	\$ 2,809.3	\$ 30.5

Revenues

General Fund - Unrestricted actual revenue is higher by \$60.6 million, which represents a 1.03% variance in comparison to the Estimated Actuals projection. The increase is primarily attributed to the following:

- \$1.6 million increase in Local Control Funding Formula (LCFF) due to prior year’s adjustment received in the Education Protection Act (EPA) revenue;
- \$8.8 million higher in actual lottery revenues due to higher lottery rate from \$153.0 to \$169.7 per Average Daily Attendance (ADA);
- \$42.6 million in-kind donation received to address needs due to COVID-19 pandemic, which has a corresponding expenditure component.

General Fund -Restricted actual revenue is higher by a net amount of \$30.5 million compared to the Estimated Actuals. Federal revenues are comprised primarily of grants, which recognize revenue based on expenditures incurred. The net increase is primarily attributed to the following:

- \$138.5 million higher spending of the Elementary and Secondary School Emergency Relief (ESSER I) Funds than initially projected;
- \$23.7 million lower spending of the State’s In-Person Instruction Grant and \$25.8 million of the After School Education & Safety (ASES) Program resulting from a lower in-person attendance when the District started the Hybrid/In-Person Instruction in April 2021;

- \$64.4 million lower proportionate share of the State’s on-behalf CalSTRS pension plan contribution, which has a corresponding expenditure component.

Table 2
Summary of 2020-21 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
Certificated Salaries	\$ 2,125.2	\$ 2,171.5	\$ (46.3)	\$ 961.5	\$ 931.9	\$ 29.6
Classified Salaries	594.1	596.2	(2.1)	565.7	554.6	11.1
Employee Benefits	1,186.0	1,200.5	(14.5)	965.4	1,014.3	(48.9)
Books & Supplies	225.3	271.2	(45.9)	395.9	412.1	(16.2)
Services & Operating Expenses	400.7	455.4	(54.7)	678.5	569.5	109.0
Capital Outlay	57.4	28.3	29.1	36.7	38.6	(1.9)
Other Outgo	5.6	7.7	(2.1)	-	-	-
Total Expenditures	\$ 4,594.3	\$ 4,730.8	\$ (136.5)	\$ 3,603.7	\$ 3,521.0	\$ 82.7

Expenditures

General Fund - Unrestricted actual expenditures are lower by a net amount of \$136.5 million, which represents a 2.89% variance in comparison to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$15.4 million lower utilities, trash collection services, central facilities maintenance, and central offices due to the continued remote working set-up of the District;
- \$10.2 million and \$3.8 million lower in contributions to CalSTRS/CalPERS and health and welfare, respectively, due to lower overall salaries and wages in the General Fund – unrestricted. These amounts were absorbed by other funding sources in the restricted programs;
- \$15.6 million lower General Fund contribution to Liability Self-insurance Fund due to decrease in claims expense;
- \$6.7 million accounting adjustment of payroll cost charged to other funding source;
- \$10.4 million lower expenditures on Support to Special Education program, athletics, intern/micro credentialing, and housed employees due to the hybrid instruction;
- \$111.4 million lower in expenditures for carryover programs mainly due to the following: Textbooks and Instructional Material Block Grant (\$46.5 million); Target Student Population Program (\$9.5 million); General Fund School Program (\$41.9 million); ITD Software and Application expenditures (\$6.9 million);
- Increases in expenditures mainly due to the following:
 - \$25.3 million retroactive salary adjustments for SEIU employees
 - \$9.4 million presidential election cost reimbursement to the County
 - \$42.6 million of in-kind donations

General Fund - Restricted actual expenditures are higher than the estimated actuals by \$82.7 million (2.35%), which is primarily attributable to higher COVID-19 expenditures (\$168.8 million) offset by lower expenditures in other restricted programs such as ASES (\$25.8 million), and other categorial programs. All these unspent funds carry over to the next school year.

Table 3
Summary of 2020-21 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Indirect Cost	\$ 126.1	\$ 120.3	\$ 5.8	\$ (103.8)	\$ (98.7)	\$ (5.0)
Transfers In	264.5	263.8	0.7	0.5	0.4	0.0
Other Sources	-	-	-	-	-	-
	390.6	384.1	6.5	(103.30)	(98.28)	(5.01)
Transfer Out	(36.9)	(32.7)	(4.2)	(1.3)	(1.3)	-
Contribution	(1,205.6)	(1,197.1)	(8.5)	1,205.6	1,197.0	8.5
	(1,242.5)	(1,229.8)	(12.7)	1,204.3	1,195.8	8.5
Net	\$ (851.9)	\$ (845.7)	\$ (6.2)	\$ 1,101.0	\$ 1,097.5	\$ 3.5

Net Contributions/Transfers/Indirect Costs - *Contributions* represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the revenues. *Transfers* are inflows/outflows of moneys between funds (e.g. Cafeteria Fund) for various purposes including support for program activities. *Indirect costs* are charges against certain programs to support district-wide business and administrative functions - these costs are charged using an approved indirect cost rate.

- The indirect cost increased from the estimated actuals, which is primarily due to higher expenditures in restricted programs and other special revenues funds that are subject to indirect costs.
- The General Fund contribution to restricted programs is higher by \$8.5 million mainly due to Special Education program resulting from SEIU bargaining retroactive salary adjustments.
- Transfer-out from the unrestricted General Fund is higher by \$4.2 million mainly due to higher transfer of \$3.9 million to Child Development Fund to cover the SEIU bargaining retroactive salary adjustments.

Table 4
Summary of 2020-21 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
Nonspendable	\$ 42.5	\$ 37.6	\$ 4.9	\$ -	\$ -	\$ -
Restricted	-	-	-	203.1	251.8	(48.7)
Committed	-	-	-	-	-	-
Assigned	1,064.2	971.1	93.1	-	-	-
Unassigned - Reserved for	-	-	-	-	-	-
Economic Uncertainties	92.0	92.0	-	-	-	-
Unassigned/Unappropriated	1,454.7	1,361.8	92.9	-	-	-
Ending Balance	<u>\$ 2,653.4</u>	<u>\$ 2,462.5</u>	<u>\$ 190.9</u>	<u>\$ 203.1</u>	<u>\$ 251.8</u>	<u>\$ (48.7)</u>

Ending Balance – The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance of \$190.9 million and a decrease in the restricted ending balance by \$48.7 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Assigned Ending Balance: funds that are intended to be used for a specific purpose.
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned/undesignated ending balance is \$92.9 million higher than the Estimated Actuals. This balance is to be used to balance budget out-years

Restricted ending balance represents unspent balance from legally restricted funding sources.

IV. OVERVIEW OF DISTRICT FUNDS

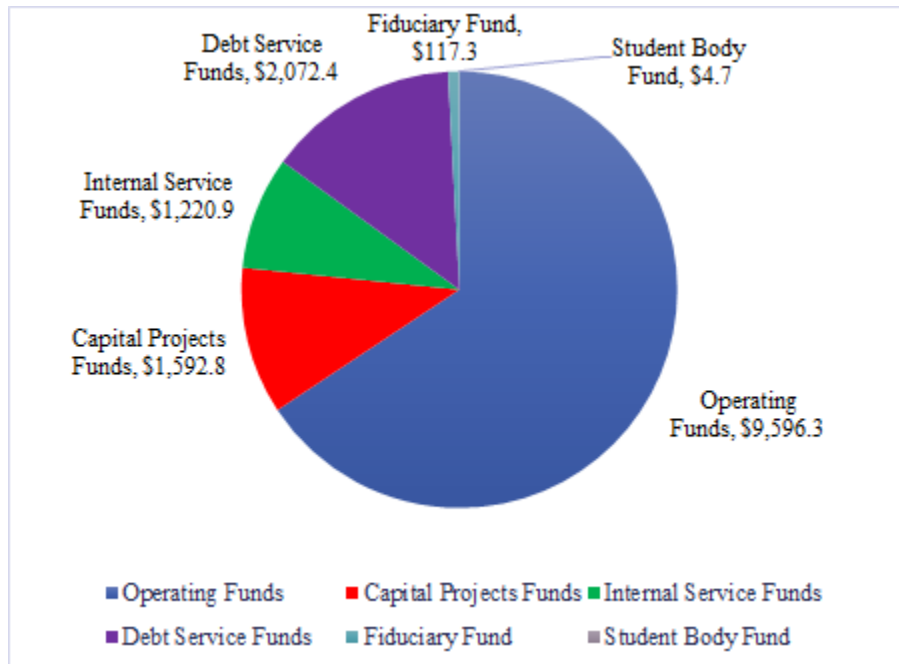
The Unaudited Actuals Report submission requirement comprises all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds** are composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. These funds are used for the day-to-day operations of the District's schools and offices.
2. **Capital Projects Funds** 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** are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the

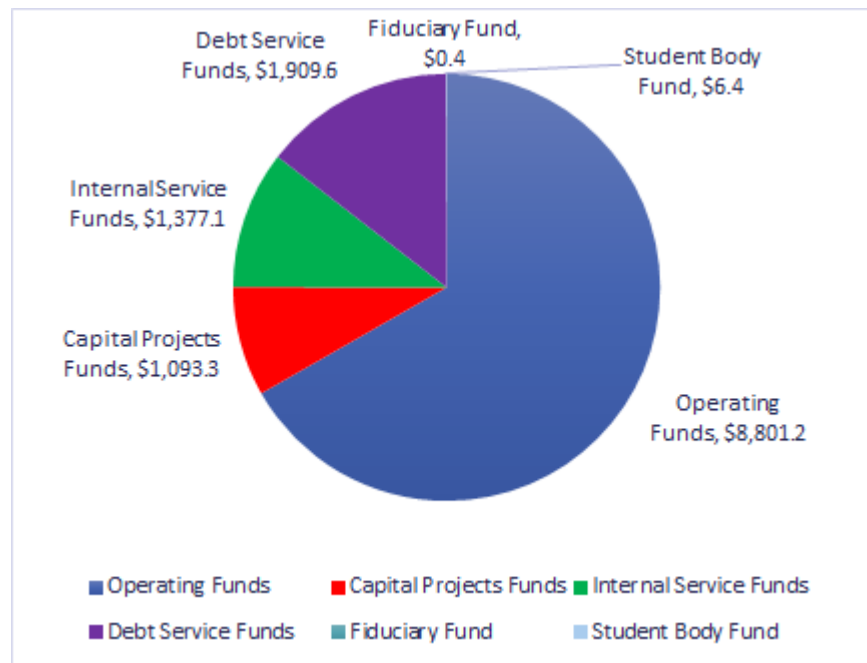
Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher’s health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.

4. **Debt Service Funds** are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of the District.
6. **Student Body Fund** is used to account for the transactions of student organizations that are established to raise and spend money on behalf of the students.

**Figure 1: 2020-21 TOTAL UNAUDITED ACTUAL REVENUES
(ALL FUNDS) = \$14.6 BILLION
(in millions)**



**Figure 2: 2020-21 TOTAL UNAUDITED ACTUAL EXPENDITURES
(ALL FUNDS) = \$13.2 BILLION
(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** - includes funds for the basic instructional and administrative expenditures of the District.
2. **Cafeteria Fund** - includes funds for the food service programs.
3. **Child Development Fund** - includes funds dedicated for the operation of the Early Childhood Education program.
4. **Adult Education Fund** - 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 3: 2020-21 OPERATING FUNDS = \$9.6 BILLION REVENUES
(in millions)

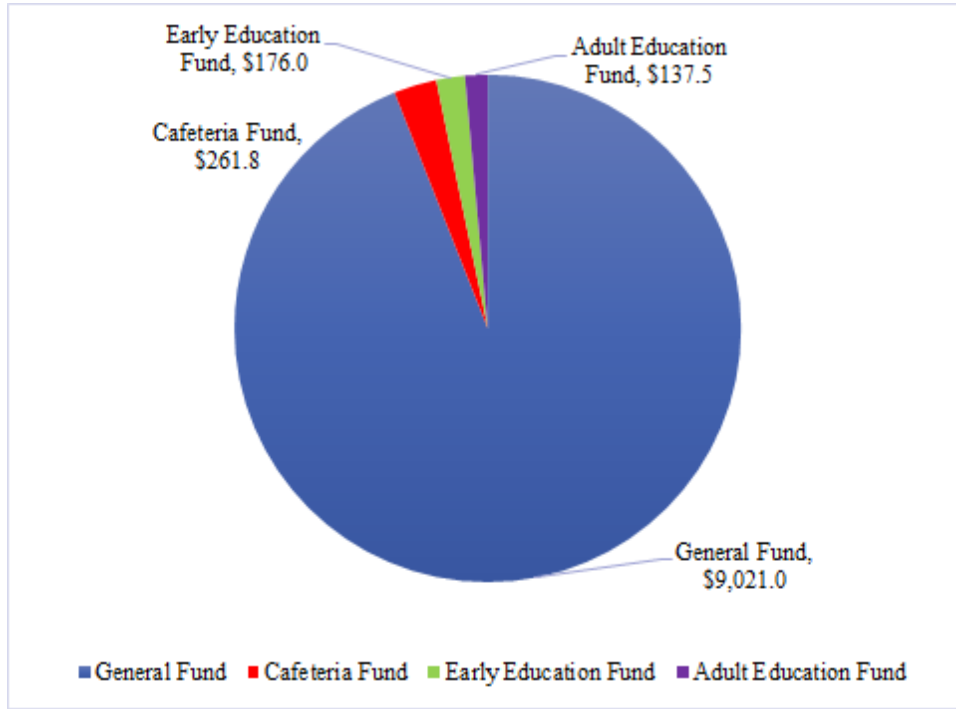
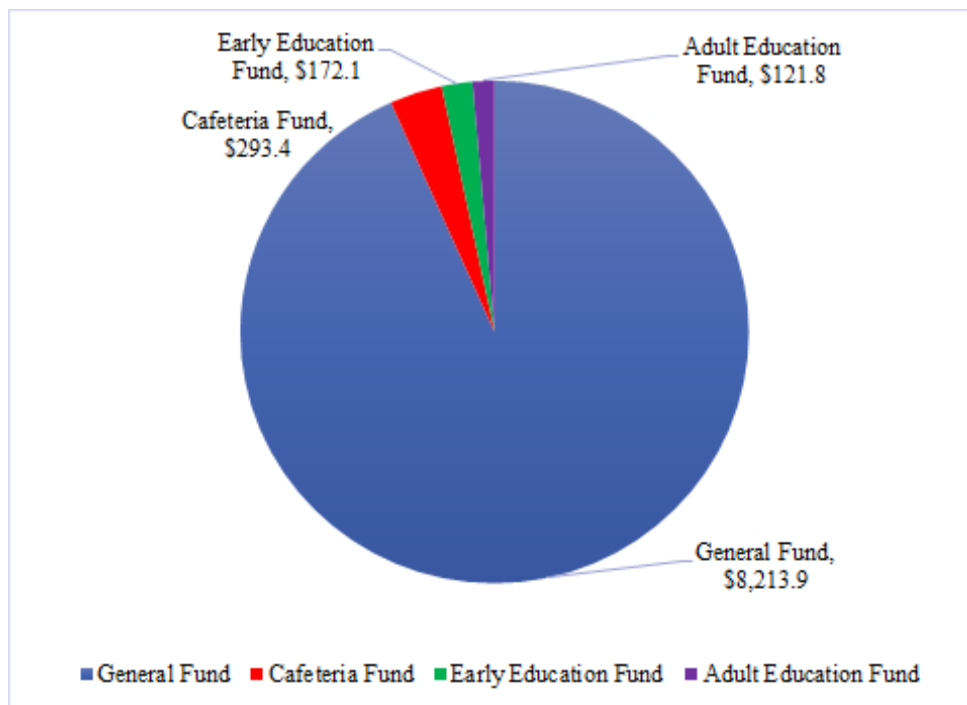


Figure 4: 2020-21 OPERATING FUNDS = \$8.8 BILLION EXPENDITURES
(in millions)



V. GENERAL FUND UNRESTRICTED IMPACT TO THE OUTYEAR

The year-end closing balances resulted in an increase of \$92.9 million in the General Fund unassigned/unappropriated ending balance. This increase shall be used to balance the budget out-years.

The District 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.

(Dollars in Millions)	August 2021	Year-end Changes	September 2021
Unassigned/Unappropriated Ending Balance	\$1,361.8	\$92.9	\$1,454.7

VI. OTHER MATTERS

- The Current Expense Formula, based on Education Code Section 41372, is a calculation to monitor if a school district has spent at least a specified percentage of its General Fund resources on classroom salaries and benefits – i.e. mainly on teachers and paraprofessionals. The minimum threshold for unified school districts is 55%.

For 2020-21, the District’s percentage spent is 52.7%, which is 2.3% below the minimum. This equates to approximately \$162.6 million at Unaudited Actuals. This is due to a significant amount of dollars spent on expenditures other than classroom salaries and benefits necessary to provide remote learning to students brought about by the COVID-19 pandemic. Further, the ratio is lower due to the significant increase in COVID-19 expenditures which are part of the denominator in the formula. Examples of these expenditures include purchases of devices, connectivity, instruction software licenses, and other necessary expenses to address learning loss and the safety of students.

The District is engaged with the Los Angeles County of Education (LACOE) to seek a waiver request, which is allowed under Education Code Section 41372. Should the waiver be denied, the District shall be required, based on the audit, to spend on classroom salaries and benefits to meet the minimum requirement in the following year. An update shall be provided at First Interim reporting.

- The Unaudited Actuals is subject to external audit review and the results shall be part of the Annual Audited Financial Report to be submitted to the Board in January 2022.
- The District completed the Federal Program Monitoring Review with California Department of Education and did not have any non-compliance findings related to the use of COVID-19 Relief funds from March 2020 to December 2020. In addition, the Office of the Inspector General also conducted their review of various COVID-19 expenditures. The report was issued on June 29, 2021, and no significant findings were noted.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Demetra Moore
Name
Business Services Consultant
Title
(562) 401-5497
Telephone
moore demetra@lacoedu
E-mail Address

Joy Mayor
Name
Controller
Title
(213) 241-7889
Telephone
joy.mayor@lausd.net
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.70%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$162,649,439.76
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,025,405,621.49
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$4,025,405,621.49
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.36%

1/15/2021

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		G

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	5,627,741,611.43	28,153,032.00	5,655,894,643.43	5,795,711,268.00	27,960,268.00	5,823,671,536.00	3.0%
2) Federal Revenue		8100-8299	10,561,845.44	1,674,887,196.03	1,685,449,041.47	10,250,680.00	4,435,718,084.00	4,445,968,764.00	163.8%
3) Other State Revenue		8300-8599	104,115,135.41	1,119,684,353.75	1,223,799,489.16	88,508,534.00	1,285,809,259.00	1,374,317,793.00	12.3%
4) Other Local Revenue		8600-8799	173,785,347.19	17,035,423.35	190,820,770.54	117,963,585.00	14,553,646.00	132,517,231.00	-30.6%
5) TOTAL, REVENUES			5,916,203,939.47	2,839,760,005.13	8,755,963,944.60	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	34.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,125,254,582.45	961,476,197.09	3,086,730,779.54	2,499,403,381.00	912,005,149.00	3,411,408,530.00	10.5%
2) Classified Salaries		2000-2999	594,067,952.27	565,718,334.26	1,159,786,286.53	659,582,589.00	447,612,196.00	1,107,194,785.00	-4.5%
3) Employee Benefits		3000-3999	1,185,962,292.64	965,425,623.62	2,151,387,916.26	1,404,542,882.00	1,033,059,830.00	2,437,602,712.00	13.3%
4) Books and Supplies		4000-4999	225,359,598.07	395,934,682.01	621,294,280.08	278,863,701.00	1,359,138,125.11	1,638,001,826.11	163.6%
5) Services and Other Operating Expenditures		5000-5999	400,633,675.31	678,472,174.96	1,079,105,850.27	464,425,358.00	612,124,164.53	1,076,549,522.53	-0.2%
6) Capital Outlay		6000-6999	57,410,077.09	36,675,309.87	94,085,386.96	19,178,213.00	35,144,180.00	54,322,393.00	-42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,644,954.44	0.00	5,644,954.44	7,979,201.00	0.00	7,979,201.00	41.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(126,064,867.34)	103,757,007.81	(22,307,859.53)	(179,127,654.00)	147,560,444.00	(31,567,210.00)	41.5%
9) TOTAL, EXPENDITURES			4,468,268,264.93	3,707,459,329.62	8,175,727,594.55	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,447,935,674.54	(867,699,324.49)	580,236,350.05	857,586,396.00	1,217,397,168.36	2,074,983,564.36	257.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	264,547,470.50	458,713.45	265,006,183.95	30,025,494.00	0.00	30,025,494.00	-88.7%
b) Transfers Out		7600-7629	36,908,040.67	1,257,251.21	38,165,291.88	55,100,679.00	0.00	55,100,679.00	44.4%
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	(1,205,578,692.63)	1,205,578,692.63	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(977,939,262.80)	1,204,780,154.87	226,840,892.07	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-111.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)			469,996,411.74	337,080,830.38	807,077,242.12	(429,854,563.00)	2,479,762,942.36	2,049,908,379.36	154.0%
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	2,653,406,156.19	203,144,958.74	2,856,551,114.93	35.7%
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	2,653,406,156.19	203,144,958.74	2,856,551,114.93	39.4%
d) Other Restatements		9795	0.00	0.00	0.00	(190,871,703.83)	48,685,959.84	(142,185,743.99)	New
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)			2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,032,679,889.36	2,731,593,860.94	4,764,273,750.30	66.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,835,035.82	0.00	2,835,035.82	2,896,584.00	0.00	2,896,584.00	2.2%
Stores		9712	32,798,437.98	0.00	32,798,437.98	25,542,165.00	0.00	25,542,165.00	-22.1%
Prepaid Items		9713	6,873,680.97	0.00	6,873,680.97	9,211,787.00	21,378.00	9,233,165.00	34.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	203,144,958.74	203,144,958.74	0.00	2,731,572,482.94	2,731,572,482.94	1244.6%
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	1,064,145,542.00	0.00	1,064,145,542.00	592,053,573.00	0.00	592,053,573.00	-44.4%
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	1,454,763,459.42	0.00	1,454,763,459.42	1,305,305,780.36	0.00	1,305,305,780.36	-10.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	2,016,497,350.83	243,426,794.99	2,259,924,145.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,624,547.90	0.00	3,624,547.90				
c) in Revolving Cash Account		9130	2,835,035.82	0.00	2,835,035.82				
d) with Fiscal Agent/Trustee		9135	0.00	17,032.18	17,032.18				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	21,953,650.06	1,323,113.39	23,276,763.45				
4) Due from Grantor Government		9290	1,036,157,761.28	478,345,718.87	1,514,503,480.15				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	32,798,437.98	0.00	32,798,437.98				
7) Prepaid Expenditures		9330	6,873,680.97	0.00	6,873,680.97				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,120,740,464.84	723,112,659.43	3,843,853,124.27				
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	467,313,392.01	408,054,979.53	875,368,371.54				
2) Due to Grantor Governments		9590	20,916.64	1,668,825.03	1,689,741.67				
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	110,243,896.13	110,243,896.13				
6) TOTAL, LIABILITIES			467,334,308.65	519,967,700.69	987,302,009.34				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,653,406,156.19	203,144,958.74	2,856,551,114.93				

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	3,173,674,931.32	0.00	3,173,674,931.32	3,465,437,588.00	0.00	3,465,437,588.00	9.2%
Education Protection Account State Aid - Current Year		8012	959,764,007.00	0.00	959,764,007.00	892,039,341.00	0.00	892,039,341.00	-7.1%
State Aid - Prior Years		8019	206,078.37	0.00	206,078.37	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,505,580.81	0.00	6,505,580.81	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	7,113,430.40	0.00	7,113,430.40	7,113,430.00	0.00	7,113,430.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,331,255,405.94	0.00	1,331,255,405.94	1,312,076,579.00	0.00	1,312,076,579.00	-1.4%
Unsecured Roll Taxes		8042	44,353,849.83	0.00	44,353,849.83	44,353,850.00	0.00	44,353,850.00	0.0%
Prior Years' Taxes		8043	34,581,473.18	0.00	34,581,473.18	38,066,487.00	0.00	38,066,487.00	10.1%
Supplemental Taxes		8044	32,139,835.45	0.00	32,139,835.45	30,601,147.00	0.00	30,601,147.00	-4.8%
Education Revenue Augmentation Fund (ERAF)		8045	256,203,767.28	0.00	256,203,767.28	235,473,931.00	0.00	235,473,931.00	-8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	127,673,132.99	0.00	127,673,132.99	106,392,967.00	0.00	106,392,967.00	-16.7%
Penalties and Interest from Delinquent Taxes		8048	677,237.10	0.00	677,237.10	0.00	0.00	0.00	-100.0%
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			5,974,148,729.67	0.00	5,974,148,729.67	6,138,061,057.00	0.00	6,138,061,057.00	2.7%
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	(346,407,118.24)	0.00	(346,407,118.24)	(342,349,789.00)	0.00	(342,349,789.00)	-1.2%
Property Taxes Transfers		8097	0.00	28,153,032.00	28,153,032.00	0.00	27,960,268.00	27,960,268.00	-0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,627,741,611.43	28,153,032.00	5,655,894,643.43	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	110,155,279.40	110,155,279.40	0.00	175,456,202.00	175,456,202.00	59.3%
Special Education Discretionary Grants		8182	0.00	12,748,008.74	12,748,008.74	0.00	13,846,290.00	13,846,290.00	8.6%
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	54,804.15	0.00	54,804.15	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,342,006.28	1,342,006.28	0.00	914,898.00	914,898.00	-31.8%
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		338,216,472.44	338,216,472.44		457,299,656.00	457,299,656.00	35.2%
Title I, Part D, Local Delinquent Programs	3025	8290		154,238.02	154,238.02		890,547.00	890,547.00	477.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,251,179.29	24,251,179.29		37,043,747.00	37,043,747.00	52.8%
Title III, Part A, Immigrant Student Program	4201	8290		1,575,518.55	1,575,518.55		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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		10,177,449.60	10,177,449.60		19,772,543.00	19,772,543.00	94.3%
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		69,021,477.22	69,021,477.22		78,500,976.00	78,500,976.00	13.7%
Career and Technical Education	3500-3599	8290		5,227,336.29	5,227,336.29		5,678,879.00	5,678,879.00	8.6%
All Other Federal Revenue	All Other	8290	10,507,041.29	1,102,018,230.20	1,112,525,271.49	10,250,680.00	3,646,314,346.00	3,656,565,026.00	228.7%
TOTAL, FEDERAL REVENUE			10,561,845.44	1,674,887,196.03	1,685,449,041.47	10,250,680.00	4,435,718,084.00	4,445,968,764.00	163.8%
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		359,462,319.01	359,462,319.01		375,544,425.00	375,544,425.00	4.5%
Prior Years	6500	8319		614,842.00	614,842.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,310,230.00	3,310,230.00	0.00	3,086,253.00	3,086,253.00	-6.8%
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	17,734,551.00	0.00	17,734,551.00	18,126,589.00	0.00	18,126,589.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	81,410,496.30	36,599,846.87	118,010,343.17	66,863,250.00	21,841,995.00	88,705,245.00	-24.8%
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		69,381,225.31	69,381,225.31		90,706,135.00	90,706,135.00	30.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,596,494.92	1,596,494.92		2,826,067.00	2,826,067.00	77.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,889,140.38	6,889,140.38		3,477,445.00	3,477,445.00	-49.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		349,526.84	349,526.84		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	4,970,088.11	641,480,728.42	646,450,816.53	3,518,695.00	788,326,939.00	791,845,634.00	22.5%
TOTAL, OTHER STATE REVENUE			104,115,135.41	1,119,684,353.75	1,223,799,489.16	88,508,534.00	1,285,809,259.00	1,374,317,793.00	12.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	645,651.58	0.00	645,651.58	425,000.00	0.00	425,000.00	-34.2%
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	15,674,105.34	0.00	15,674,105.34	24,188,033.00	0.00	24,188,033.00	54.3%
Interest		8660	9,028,636.78	706,187.11	9,734,823.89	5,184,083.00	0.00	5,184,083.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	350,858.03	350,858.03	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,923,358.58	(0.50)	39,923,358.08	37,406,305.00	0.00	37,406,305.00	-6.3%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	156.00	0.00	156.00	New
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	108,513,594.91	15,781,802.71	124,295,397.62	50,760,008.00	13,991,771.00	64,751,779.00	-47.9%
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			173,785,347.19	17,035,423.35	190,820,770.54	117,963,585.00	14,553,646.00	132,517,231.00	-30.6%
TOTAL, REVENUES			5,916,203,939.47	2,839,760,005.13	8,755,963,944.60	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	34.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	1,607,277,740.38	612,083,566.46	2,219,361,306.84	1,820,666,854.00	567,921,546.00	2,388,588,400.00	7.6%
Certificated Pupil Support Salaries		1200	167,092,389.97	158,076,131.73	325,168,521.70	226,788,331.00	161,036,088.00	387,824,419.00	19.3%
Certificated Supervisors' and Administrators' Salaries		1300	273,170,932.12	76,304,778.70	349,475,710.82	288,353,345.00	76,426,218.00	364,779,563.00	4.4%
Other Certificated Salaries		1900	77,713,519.98	115,011,720.20	192,725,240.18	163,594,851.00	106,621,297.00	270,216,148.00	40.2%
TOTAL, CERTIFICATED SALARIES			2,125,254,582.45	961,476,197.09	3,086,730,779.54	2,499,403,381.00	912,005,149.00	3,411,408,530.00	10.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,593,197.24	266,609,089.05	276,202,286.29	49,698,202.00	248,107,153.00	297,805,355.00	7.8%
Classified Support Salaries		2200	250,729,314.95	152,425,605.40	403,154,920.35	260,004,345.00	92,009,606.00	352,013,951.00	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	29,789,367.29	3,364,617.30	33,153,984.59	28,517,698.00	3,544,354.00	32,062,052.00	-3.3%
Clerical, Technical and Office Salaries		2400	240,556,713.19	60,106,658.19	300,663,371.38	244,408,461.00	44,892,884.00	289,301,345.00	-3.8%
Other Classified Salaries		2900	63,399,359.60	83,212,364.32	146,611,723.92	76,953,883.00	59,058,199.00	136,012,082.00	-7.2%
TOTAL, CLASSIFIED SALARIES			594,067,952.27	565,718,334.26	1,159,786,286.53	659,582,589.00	447,612,196.00	1,107,194,785.00	-4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	335,246,761.53	450,648,805.71	785,895,567.24	414,920,273.00	510,345,677.00	925,265,950.00	17.7%
PERS		3201-3202	116,921,915.90	85,606,589.23	202,528,505.13	162,836,973.00	85,975,024.00	248,811,997.00	22.9%
OASDI/Medicare/Alternative		3301-3302	75,786,037.13	56,296,096.84	132,082,133.97	89,571,630.00	48,215,831.00	137,787,461.00	4.3%
Health and Welfare Benefits		3401-3402	476,575,228.25	263,832,651.55	740,407,879.80	477,386,716.00	259,989,488.00	737,376,204.00	-0.4%
Unemployment Insurance		3501-3502	1,636,929.48	1,097,447.54	2,734,377.02	41,027,214.00	16,797,324.00	57,824,538.00	2014.7%
Workers' Compensation		3601-3602	51,085,960.90	28,383,897.33	79,469,858.23	68,244,960.00	34,572,646.00	102,817,606.00	29.4%
OPEB, Allocated		3701-3702	0.00	4,809,596.96	4,809,596.96	150,555,116.00	77,163,840.00	227,718,956.00	4634.7%
OPEB, Active Employees		3751-3752	128,691,134.65	74,750,538.46	203,441,673.11	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	18,324.80	0.00	18,324.80	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,185,962,292.64	965,425,623.62	2,151,387,916.26	1,404,542,882.00	1,033,059,830.00	2,437,602,712.00	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	110,091,023.76	36,599,853.23	146,690,876.99	63,012,095.00	21,842,245.00	84,854,340.00	-42.2%
Books and Other Reference Materials		4200	677,370.03	6,795,582.58	7,472,952.61	935,431.00	75,521.00	1,010,952.00	-86.5%
Materials and Supplies		4300	95,416,543.01	318,515,967.34	413,932,510.35	194,446,563.00	1,333,500,600.11	1,527,947,163.11	269.1%
Noncapitalized Equipment		4400	19,146,377.94	33,448,204.16	52,594,582.10	20,441,669.00	3,577,949.00	24,019,618.00	-54.3%
Food		4700	28,283.33	575,074.70	603,358.03	27,943.00	141,810.00	169,753.00	-71.9%
TOTAL, BOOKS AND SUPPLIES			225,359,598.07	395,934,682.01	621,294,280.08	278,863,701.00	1,359,138,125.11	1,638,001,826.11	163.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	24,612,654.94	345,642,308.73	370,254,963.67	0.00	356,960,248.00	356,960,248.00	-3.6%
Travel and Conferences		5200	2,145,974.97	4,534,345.18	6,680,320.15	4,018,036.00	973,859.00	4,991,895.00	-25.3%
Dues and Memberships		5300	1,740,374.65	28,853.26	1,769,227.91	2,475,798.00	10,050.00	2,485,848.00	40.5%
Insurance		5400 - 5450	16,597,868.95	0.00	16,597,868.95	60,539,103.00	0.00	60,539,103.00	264.7%
Operations and Housekeeping Services		5500	125,317,930.43	48,727.27	125,366,657.70	149,076,599.00	700.00	149,077,299.00	18.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,352,599.48	10,491,906.69	20,844,506.17	13,072,174.00	1,645,961.00	14,718,135.00	-29.4%
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	47,981,236.25	107,985.29	48,089,221.54	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	143,010,020.33	292,964,154.38	435,974,174.71	206,777,340.00	252,205,084.53	458,982,424.53	5.3%
Communications		5900	28,875,015.31	24,653,894.16	53,528,909.47	28,466,308.00	328,262.00	28,794,570.00	-46.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,633,675.31	678,472,174.96	1,079,105,850.27	464,425,358.00	612,124,164.53	1,076,549,522.53	-0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	59,511.57	0.00	59,511.57	520,000.00	0.00	520,000.00	773.8%
Buildings and Improvements of Buildings		6200	26,951,249.45	33,485,192.23	60,436,441.68	6,100,289.00	124,025.00	6,224,314.00	-89.7%
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	30,399,316.07	3,190,117.64	33,589,433.71	5,101,971.00	35,020,155.00	40,122,126.00	19.4%
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			57,410,077.09	36,675,309.87	94,085,386.96	19,178,213.00	35,144,180.00	54,322,393.00	-42.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	175,542.50	0.00	175,542.50	638,966.00	0.00	638,966.00	264.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	79,937.40	0.00	79,937.40	11,500.00	0.00	11,500.00	-85.6%
Payments to County Offices		7142	4,283,623.70	0.00	4,283,623.70	6,000,000.00	0.00	6,000,000.00	40.1%
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	1,002,313.00	0.00	1,002,313.00	1,003,008.00	0.00	1,003,008.00	0.1%
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	10,040.21	0.00	10,040.21	12,462.00	0.00	12,462.00	24.1%
Other Debt Service - Principal		7439	93,497.63	0.00	93,497.63	313,265.00	0.00	313,265.00	235.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,644,954.44	0.00	5,644,954.44	7,979,201.00	0.00	7,979,201.00	41.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(103,757,007.81)	103,757,007.81	0.00	(147,560,444.00)	147,560,444.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,307,859.53)	0.00	(22,307,859.53)	(31,567,210.00)	0.00	(31,567,210.00)	41.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(126,064,867.34)	103,757,007.81	(22,307,859.53)	(179,127,654.00)	147,560,444.00	(31,567,210.00)	41.5%
TOTAL, EXPENDITURES			4,468,268,264.93	3,707,459,329.62	8,175,727,594.55	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	18.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	0.00	20,000,000.00	30,000,000.00	0.00	30,000,000.00	50.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	244,547,470.50	458,713.45	245,006,183.95	25,494.00	0.00	25,494.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			264,547,470.50	458,713.45	265,006,183.95	30,025,494.00	0.00	30,025,494.00	-88.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	17,125,698.50	0.00	17,125,698.50	41,768,247.00	0.00	41,768,247.00	143.9%
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	135,990.15	0.00	135,990.15	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	19,646,352.02	1,257,251.21	20,903,603.23	13,332,432.00	0.00	13,332,432.00	-36.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,908,040.67	1,257,251.21	38,165,291.88	55,100,679.00	0.00	55,100,679.00	44.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,205,578,692.63)	1,205,578,692.63	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			(1,205,578,692.63)	1,205,578,692.63	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)			(977,939,262.80)	1,204,780,154.87	226,840,892.07	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-111.1%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	5,627,741,611.43	28,153,032.00	5,655,894,643.43	5,795,711,268.00	27,960,268.00	5,823,671,536.00	3.0%
2) Federal Revenue		8100-8299	10,561,845.44	1,674,887,196.03	1,685,449,041.47	10,250,680.00	4,435,718,084.00	4,445,968,764.00	163.8%
3) Other State Revenue		8300-8599	104,115,135.41	1,119,684,353.75	1,223,799,489.16	88,508,534.00	1,285,809,259.00	1,374,317,793.00	12.3%
4) Other Local Revenue		8600-8799	173,785,347.19	17,035,423.35	190,820,770.54	117,963,585.00	14,553,646.00	132,517,231.00	-30.6%
5) TOTAL REVENUES			5,916,203,939.47	2,839,760,005.13	8,755,963,944.60	6,012,434,067.00	5,764,041,257.00	11,776,475,324.00	34.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,469,115,514.38	2,039,301,412.74	4,508,416,927.12	3,012,532,477.00	3,330,191,482.50	6,342,723,959.50	40.7%
2) Instruction - Related Services	2000-2999		726,391,145.48	489,073,477.89	1,215,464,623.37	810,225,841.00	412,217,005.30	1,222,442,846.30	0.6%
3) Pupil Services	3000-3999		434,887,286.62	410,835,119.48	845,722,406.10	519,486,641.00	267,567,851.22	787,054,492.22	-6.9%
4) Ancillary Services	4000-4999		19,787,981.43	92,666,157.04	112,454,138.47	45,456,869.00	115,272,324.00	160,729,193.00	42.9%
5) Community Services	5000-5999		1,745,657.49	1,606,713.16	3,352,370.65	3,497,101.00	1,288,577.00	4,785,678.00	42.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		295,250,802.72	273,433,746.30	568,684,549.02	177,694,358.00	158,342,684.00	336,037,042.00	-40.9%
8) Plant Services	8000-8999		515,444,922.37	400,119,714.94	915,564,637.31	577,975,183.00	261,747,132.62	839,722,315.62	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	5,644,954.44	422,988.07	6,067,942.51	7,979,201.00	17,032.00	7,996,233.00	31.8%
10) TOTAL EXPENDITURES			4,468,268,264.93	3,707,459,329.62	8,175,727,594.55	5,154,847,671.00	4,546,644,088.64	9,701,491,759.64	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,447,935,674.54	(867,699,324.49)	580,236,350.05	857,586,396.00	1,217,397,168.36	2,074,983,564.36	257.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	264,547,470.50	458,713.45	265,006,183.95	30,025,494.00	0.00	30,025,494.00	-88.7%
b) Transfers Out		7600-7629	36,908,040.67	1,257,251.21	38,165,291.88	55,100,679.00	0.00	55,100,679.00	44.4%
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	(1,205,578,692.63)	1,205,578,692.63	0.00	(1,262,365,774.00)	1,262,365,774.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(977,939,262.80)	1,204,780,154.87	226,840,892.07	(1,287,440,959.00)	1,262,365,774.00	(25,075,185.00)	-111.1%

Description	Function Codes	Object Codes	2020-21 Unaudited 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)			469,996,411.74	337,080,830.38	807,077,242.12	(429,854,563.00)	2,479,762,942.36	2,049,908,379.36	154.0%
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	2,653,406,156.19	203,144,958.74	2,856,551,114.93	35.7%
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	2,653,406,156.19	203,144,958.74	2,856,551,114.93	39.4%
d) Other Restatements		9795	0.00	0.00	0.00	(190,871,703.83)	48,685,959.84	(142,185,743.99)	New
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)			2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,032,679,889.36	2,731,593,860.94	4,764,273,750.30	66.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,835,035.82	0.00	2,835,035.82	2,896,584.00	0.00	2,896,584.00	2.2%
Stores		9712	32,798,437.98	0.00	32,798,437.98	25,542,165.00	0.00	25,542,165.00	-22.1%
Prepaid Items		9713	6,873,680.97	0.00	6,873,680.97	9,211,787.00	21,378.00	9,233,165.00	34.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	203,144,958.74	203,144,958.74	0.00	2,731,572,482.94	2,731,572,482.94	1244.6%
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	1,064,145,542.00	0.00	1,064,145,542.00	592,053,573.00	0.00	592,053,573.00	-44.4%
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	1,454,763,459.42	0.00	1,454,763,459.42	1,305,305,780.36	0.00	1,305,305,780.36	-10.3%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3212	Elementary and Secondary School Emergency Relief II (ESSER II) F	0.00	2,494,692,757.00
5640	Medi-Cal Billing Option	2,428,199.39	10,370.00
5650	FEMA Public Assistance Funds	7,842.31	0.00
5810	Other Restricted Federal	4,734,714.46	32,907.00
6230	California Clean Energy Jobs Act	6,296,071.01	0.00
6500	Special Education	1,645,490.89	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	189,243.35	0.00
7085	Learning Communities for School Success Program	212.02	0.00
7311	Classified School Employee Professional Development Block Grant	3,578,116.47	3,081,925.00
7388	SB 117 COVID-19 LEA Response Funds	7,895,861.32	0.00
7425	Expanded Learning Opportunities (ELO) Grant	129,084,699.87	180,448,651.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	39,030,505.00	18,968,408.00
7810	Other Restricted State	1,563.84	195,205.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	34,012,119.94
9010	Other Restricted Local	8,252,438.81	130,140.00
Total, Restricted Balance		203,144,958.74	2,731,572,482.94

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	4,720,552.59	27,767,617.00	488.2%
5) TOTAL, REVENUES			4,720,552.59	27,767,617.00	488.2%
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	5,403,686.39	19,325,172.00	257.6%
5) Services and Other Operating Expenditures		5000-5999	861,755.87	5,230,327.00	506.9%
6) Capital Outlay		6000-6999	109,454.64	382,880.00	249.8%
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			6,374,896.90	24,938,379.00	291.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,654,344.31)	2,829,238.00	-271.0%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,654,344.31)	2,829,238.00	-271.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,776,199.37	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,776,199.37	New
d) Other Restatements		9795	46,430,543.68	592,469.08	-98.7%
e) Adjusted Beginning Balance (F1c + F1d)			46,430,543.68	45,368,668.45	-2.3%
2) Ending Balance, June 30 (E + F1e)			44,776,199.37	48,197,906.45	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	79,419.00	New
Stores		9712	0.00	3,548,727.00	New
Prepaid Items		9713	0.00	204,469.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,776,199.37	44,365,291.45	-0.9%
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 Unaudited 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	27,787,185.33		
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	17,382,088.13		
3) Accounts Receivable		9200	492,841.74		
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	214,757.08		
9) TOTAL, ASSETS			45,876,872.28		
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	1,100,672.91		
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			1,100,672.91		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,776,199.37		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	4,720,552.59	27,767,617.00	488.2%
TOTAL, REVENUES			4,720,552.59	27,767,617.00	488.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	5,381,531.98	19,325,172.00	259.1%
Noncapitalized Equipment		4400	22,154.41	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,403,686.39	19,325,172.00	257.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	71,053.17	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,280.22	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	560,422.48	5,230,327.00	833.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			861,755.87	5,230,327.00	506.9%
CAPITAL OUTLAY					
Equipment		6400	109,454.64	382,880.00	249.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,454.64	382,880.00	249.8%
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			6,374,896.90	24,938,379.00	291.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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	4,720,552.59	27,767,617.00	488.2%
5) TOTAL, REVENUES			4,720,552.59	27,767,617.00	488.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		6,374,896.90	24,938,379.00	291.2%
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			6,374,896.90	24,938,379.00	291.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,654,344.31)	2,829,238.00	-271.0%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,654,344.31)	2,829,238.00	-271.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,776,199.37	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,776,199.37	New
d) Other Restatements		9795	46,430,543.68	592,469.08	-98.7%
e) Adjusted Beginning Balance (F1c + F1d)			46,430,543.68	45,368,668.45	-2.3%
2) Ending Balance, June 30 (E + F1e)			44,776,199.37	48,197,906.45	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	79,419.00	New
Stores		9712	0.00	3,548,727.00	New
Prepaid Items		9713	0.00	204,469.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted			44,776,199.37	44,365,291.45	-0.9%
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 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	44,776,199.37	44,365,291.45
Total, Restricted Balance		<u>44,776,199.37</u>	<u>44,365,291.45</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,561,113.07	18,255,674.00	-1.6%
3) Other State Revenue		8300-8599	113,260,565.00	116,995,364.00	3.3%
4) Other Local Revenue		8600-8799	1,337,353.09	1,211,654.00	-9.4%
5) TOTAL, REVENUES			133,159,031.16	136,462,692.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,849,678.84	56,725,101.00	1.6%
2) Classified Salaries		2000-2999	15,443,131.62	16,387,322.00	6.1%
3) Employee Benefits		3000-3999	32,640,971.34	35,784,192.00	9.6%
4) Books and Supplies		4000-4999	2,405,837.57	47,063,345.00	1856.2%
5) Services and Other Operating Expenditures		5000-5999	10,446,839.43	11,824,362.00	13.2%
6) Capital Outlay		6000-6999	1,061,400.62	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	3,910,121.04	4,652,126.00	19.0%
9) TOTAL, EXPENDITURES			121,757,980.46	172,436,448.00	41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,401,050.70	(35,973,756.00)	-415.5%
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	5,854.21	25,494.00	335.5%
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			4,334,387.00	(25,494.00)	-100.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,735,437.70	(35,999,250.00)	-328.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,034,395.34	37,769,833.04	71.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,034,395.34	37,769,833.04	71.4%
d) Other Restatements		9795	0.00	(1,754,083.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			22,034,395.34	36,015,750.00	63.5%
2) Ending Balance, June 30 (E + F1e)			37,769,833.04	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			29,780,681.92	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	7,972,651.12	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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,150,751.04		
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	550,408.98		
4) Due from Grantor Government		9290	6,908,722.75		
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			44,626,382.77		
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	6,855,052.49		
2) Due to Grantor Governments		9590	1,497.24		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,856,549.73		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			37,769,833.04		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	949,161.60	0.00	-100.0%
All Other Federal Revenue	All Other	8290	17,611,951.47	18,255,674.00	3.7%
TOTAL, FEDERAL REVENUE			18,561,113.07	18,255,674.00	-1.6%
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	105,629,905.00	109,444,810.00	3.6%
All Other State Revenue	All Other	8590	7,630,660.00	7,550,554.00	-1.0%
TOTAL, OTHER STATE REVENUE			113,260,565.00	116,995,364.00	3.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	21,181.40	55,000.00	159.7%
Interest		8660	90,353.14	100,000.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	226,321.96	50,000.00	-77.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	999,496.59	1,006,654.00	0.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,337,353.09	1,211,654.00	-9.4%
TOTAL, REVENUES			133,159,031.16	136,462,692.00	2.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,952,924.57	36,533,892.00	4.5%
Certificated Pupil Support Salaries		1200	3,339,583.39	3,357,566.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	17,334,572.63	16,776,301.00	-3.2%
Other Certificated Salaries		1900	222,598.25	57,342.00	-74.2%
TOTAL, CERTIFICATED SALARIES			55,849,678.84	56,725,101.00	1.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	681,613.25	798,504.00	17.1%
Classified Support Salaries		2200	5,822,535.83	6,443,566.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	34,693.04	143,201.00	312.8%
Clerical, Technical and Office Salaries		2400	8,268,387.11	8,374,606.00	1.3%
Other Classified Salaries		2900	635,902.39	627,445.00	-1.3%
TOTAL, CLASSIFIED SALARIES			15,443,131.62	16,387,322.00	6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,463,918.42	9,354,284.00	10.5%
PERS		3201-3202	3,397,456.42	3,615,341.00	6.4%
OASDI/Medicare/Alternative		3301-3302	2,176,153.68	2,119,741.00	-2.6%
Health and Welfare Benefits		3401-3402	13,517,770.22	13,862,280.00	2.5%
Unemployment Insurance		3501-3502	39,270.25	900,214.00	2192.4%
Workers' Compensation		3601-3602	1,340,731.21	1,818,412.00	35.6%
OPEB, Allocated		3701-3702	120,794.13	4,113,920.00	3305.7%
OPEB, Active Employees		3751-3752	3,584,877.01	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,640,971.34	35,784,192.00	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	43.69	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,169,198.57	46,047,890.00	2022.8%
Noncapitalized Equipment		4400	236,595.31	1,015,455.00	329.2%
TOTAL, BOOKS AND SUPPLIES			2,405,837.57	47,063,345.00	1856.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	70,598.77	35,000.00	-50.4%
Dues and Memberships		5300	37,304.45	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,972,698.87	2,534,207.00	28.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,764.35	362,750.00	55.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,332.20	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,227,336.33	8,265,420.00	14.4%
Communications		5900	900,804.46	626,985.00	-30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,446,839.43	11,824,362.00	13.2%
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	66,698.52	0.00	-100.0%
Equipment		6400	994,702.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,061,400.62	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 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,910,121.04	4,652,126.00	19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,910,121.04	4,652,126.00	19.0%
TOTAL, EXPENDITURES			121,757,980.46	172,436,448.00	41.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	5,854.21	25,494.00	335.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,854.21	25,494.00	335.5%
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)			4,334,387.00	(25,494.00)	-100.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,561,113.07	18,255,674.00	-1.6%
3) Other State Revenue		8300-8599	113,260,565.00	116,995,364.00	3.3%
4) Other Local Revenue		8600-8799	1,337,353.09	1,211,654.00	-9.4%
5) TOTAL, REVENUES			133,159,031.16	136,462,692.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		53,212,047.42	91,130,702.00	71.3%
2) Instruction - Related Services	2000-2999		45,226,146.47	53,818,837.00	19.0%
3) Pupil Services	3000-3999		4,857,663.63	5,643,384.00	16.2%
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		3,910,121.04	4,652,126.00	19.0%
8) Plant Services	8000-8999		14,552,001.90	17,191,399.00	18.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,757,980.46	172,436,448.00	41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,401,050.70	(35,973,756.00)	-415.5%
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	5,854.21	25,494.00	335.5%
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			4,334,387.00	(25,494.00)	-100.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,735,437.70	(35,999,250.00)	-328.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,034,395.34	37,769,833.04	71.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,034,395.34	37,769,833.04	71.4%
d) Other Restatements		9795	0.00	(1,754,083.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			22,034,395.34	36,015,750.00	63.5%
2) Ending Balance, June 30 (E + F1e)			37,769,833.04	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			29,780,681.92	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	7,972,651.12	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 Unaudited Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	779,508.10	0.00
6391	Adult Education Program	24,432,929.99	0.00
7810	Other Restricted State	4,568,243.83	0.00
Total, Restricted Balance		<u>29,780,681.92</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,951,967.97	4,728,682.00	-47.2%
3) Other State Revenue		8300-8599	148,976,475.64	137,466,931.00	-7.7%
4) Other Local Revenue		8600-8799	943,740.29	2,658,048.00	181.7%
5) TOTAL, REVENUES			158,872,183.90	144,853,661.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,900,270.46	49,653,580.00	10.6%
2) Classified Salaries		2000-2999	56,052,430.60	56,095,879.00	0.1%
3) Employee Benefits		3000-3999	57,648,400.95	60,370,052.00	4.7%
4) Books and Supplies		4000-4999	3,028,903.82	11,259,278.00	271.7%
5) Services and Other Operating Expenditures		5000-5999	3,331,389.60	4,045,075.00	21.4%
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	6,998,001.89	8,986,929.00	28.4%
9) TOTAL, EXPENDITURES			172,038,597.32	190,410,793.00	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,166,413.42)	(45,557,132.00)	246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,125,698.50	41,768,247.00	143.9%
b) Transfers Out		7600-7629	14,249.50	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			17,111,449.00	41,768,247.00	144.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,945,035.58	(3,788,885.00)	-196.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,017.58	4,112,053.16	2362.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,017.58	4,112,053.16	2362.0%
d) Other Restatements		9795	0.00	(323,168.16)	New
e) Adjusted Beginning Balance (F1c + F1d)			167,017.58	3,788,885.00	2168.6%
2) Ending Balance, June 30 (E + F1e)			4,112,053.16	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			4,021,920.00	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	90,133.16	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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,551,072.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,112.12		
4) Due from Grantor Government		9290	387,909.60		
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			20,964,094.39		
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	16,394,896.52		
2) Due to Grantor Governments		9590	4,941.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	452,203.07		
6) TOTAL, LIABILITIES			16,852,041.23		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,112,053.16		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	8,951,967.97	4,728,682.00	-47.2%
TOTAL, FEDERAL REVENUE			8,951,967.97	4,728,682.00	-47.2%
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	148,888,237.84	137,466,931.00	-7.7%
All Other State Revenue	All Other	8590	88,237.80	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			148,976,475.64	137,466,931.00	-7.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	62,213.44	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	61,285.70	2,638,048.00	4204.5%
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	820,241.15	20,000.00	-97.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			943,740.29	2,658,048.00	181.7%
TOTAL, REVENUES			158,872,183.90	144,853,661.00	-8.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,135,423.62	37,748,065.00	13.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,631,050.71	11,796,676.00	1.4%
Other Certificated Salaries		1900	133,796.13	108,839.00	-18.7%
TOTAL, CERTIFICATED SALARIES			44,900,270.46	49,653,580.00	10.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,239,267.04	42,826,446.00	-1.0%
Classified Support Salaries		2200	7,741,558.25	7,694,018.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	198.23	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	5,071,407.08	5,575,415.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,052,430.60	56,095,879.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,788,695.19	8,164,689.00	20.3%
PERS		3201-3202	10,468,229.04	10,976,576.00	4.9%
OASDI/Medicare/Alternative		3301-3302	5,011,107.60	4,871,436.00	-2.8%
Health and Welfare Benefits		3401-3402	26,152,529.66	25,058,979.00	-4.2%
Unemployment Insurance		3501-3502	81,419.80	1,302,974.00	1500.3%
Workers' Compensation		3601-3602	1,935,116.69	2,621,637.00	35.5%
OPEB, Allocated		3701-3702	370,862.29	7,373,761.00	1888.3%
OPEB, Active Employees		3751-3752	6,840,440.68	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,648,400.95	60,370,052.00	4.7%
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	2,828,935.61	11,257,748.00	297.9%
Noncapitalized Equipment		4400	199,968.21	1,530.00	-99.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,028,903.82	11,259,278.00	271.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	99,020.04	43,249.00	-56.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,434,324.13	2,217,487.00	54.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,930.40	131,611.00	256.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	380.47	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	539,425.71	348,376.00	-35.4%
Communications		5900	1,221,308.85	1,304,352.00	6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,331,389.60	4,045,075.00	21.4%
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	6,998,001.89	8,986,929.00	28.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,998,001.89	8,986,929.00	28.4%
TOTAL, EXPENDITURES			172,038,597.32	190,410,793.00	10.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	17,125,698.50	41,768,247.00	143.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,125,698.50	41,768,247.00	143.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	14,249.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,249.50	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	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)			17,111,449.00	41,768,247.00	144.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,951,967.97	4,728,682.00	-47.2%
3) Other State Revenue		8300-8599	148,976,475.64	137,466,931.00	-7.7%
4) Other Local Revenue		8600-8799	943,740.29	2,658,048.00	181.7%
5) TOTAL, REVENUES			158,872,183.90	144,853,661.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		122,802,831.18	131,897,261.00	7.4%
2) Instruction - Related Services	2000-2999		26,481,391.10	31,406,719.00	18.6%
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		6,998,001.89	8,986,929.00	28.4%
8) Plant Services	8000-8999		15,677,173.15	18,119,884.00	15.6%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			172,038,597.32	190,410,793.00	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,166,413.42)	(45,557,132.00)	246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,125,698.50	41,768,247.00	143.9%
b) Transfers Out		7600-7629	14,249.50	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			17,111,449.00	41,768,247.00	144.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,945,035.58	(3,788,885.00)	-196.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	167,017.58	4,112,053.16	2362.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			167,017.58	4,112,053.16	2362.0%
d) Other Restatements			0.00	(323,168.16)	New
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			167,017.58	3,788,885.00	2168.6%
2) Ending Balance, June 30 (E + F1e)			4,112,053.16	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			4,021,920.00	0.00	-100.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			90,133.16	0.00	-100.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	4,021,920.00	0.00
Total, Restricted Balance		<u>4,021,920.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,223,080.84	372,131,900.00	43.0%
3) Other State Revenue		8300-8599	363,936.45	31,484,004.00	8551.0%
4) Other Local Revenue		8600-8799	1,063,770.98	1,723,120.00	62.0%
5) TOTAL, REVENUES			261,650,788.27	405,339,024.00	54.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	112,492,131.25	112,160,659.00	-0.3%
3) Employee Benefits		3000-3999	98,425,282.99	105,578,952.00	7.3%
4) Books and Supplies		4000-4999	117,764,222.18	160,950,672.00	36.7%
5) Services and Other Operating Expenditures		5000-5999	(46,728,384.89)	2,701,353.00	-105.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,399,736.60	17,928,155.00	57.3%
9) TOTAL, EXPENDITURES			293,352,988.13	399,319,791.00	36.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,702,199.86)	6,019,233.00	-119.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,990.15	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,990.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,566,209.71)	6,019,233.00	-119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,989,661.19	85,423,451.48	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,989,661.19	85,423,451.48	-27.0%
d) Other Restatements		9795	0.00	1,645,162.52	New
e) Adjusted Beginning Balance (F1c + F1d)			116,989,661.19	87,068,614.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			85,423,451.48	93,087,847.00	9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,508,491.10	10,348,387.00	-49.5%
Prepaid Items		9713	42,537.21	41,167.00	-3.2%
All Others		9719	0.00	0.00	0.0%
b) Restricted			64,872,423.17	82,698,293.00	27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,398,424.68		
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	25,699.01		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	364,934.22		
4) Due from Grantor Government		9290	30,880,098.74		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	20,508,491.10		
7) Prepaid Expenditures		9330	42,537.21		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			110,220,184.96		
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	23,827,422.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	969,310.63		
6) TOTAL, LIABILITIES			24,796,733.48		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			85,423,451.48		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	243,255,610.58	352,194,993.00	44.8%
Donated Food Commodities		8221	16,963,953.84	19,936,907.00	17.5%
All Other Federal Revenue		8290	3,516.42	0.00	-100.0%
TOTAL, FEDERAL REVENUE			260,223,080.84	372,131,900.00	43.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	363,936.45	31,484,004.00	8551.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			363,936.45	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	363,693.63	1,063,429.00	192.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	374,267.29	659,691.00	76.3%
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	324,010.06	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,063,770.98	1,723,120.00	62.0%
TOTAL, REVENUES			261,650,788.27	405,339,024.00	54.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	106,271,371.85	105,568,047.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	171,821.14	172,042.00	0.1%
Clerical, Technical and Office Salaries		2400	6,044,180.49	6,401,954.00	5.9%
Other Classified Salaries		2900	4,757.77	18,616.00	291.3%
TOTAL, CLASSIFIED SALARIES			112,492,131.25	112,160,659.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,374,639.35	25,850,550.00	15.5%
OASDI/Medicare/Alternative		3301-3302	8,908,209.99	8,583,889.00	-3.6%
Health and Welfare Benefits		3401-3402	50,874,423.13	51,831,054.00	1.9%
Unemployment Insurance		3501-3502	104,188.40	1,335,950.00	1182.2%
Workers' Compensation		3601-3602	2,187,468.32	2,776,175.00	26.9%
OPEB, Allocated		3701-3702	90,064.53	15,201,334.00	16778.3%
OPEB, Active Employees		3751-3752	13,886,289.27	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,425,282.99	105,578,952.00	7.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,771,616.15	6,174,386.00	122.8%
Noncapitalized Equipment		4400	7,571.24	4,106,235.00	54134.6%
Food		4700	114,985,034.79	150,670,051.00	31.0%
TOTAL, BOOKS AND SUPPLIES			117,764,222.18	160,950,672.00	36.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	140,663.29	263,978.00	87.7%
Dues and Memberships		5300	550.00	20,186.00	3570.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	361,259.82	409,094.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,266.56	19,889.00	8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,094,934.21)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	634,083.10	1,668,185.00	163.1%
Communications		5900	211,726.55	320,021.00	51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(46,728,384.89)	2,701,353.00	-105.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,399,736.60	17,928,155.00	57.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,399,736.60	17,928,155.00	57.3%
TOTAL, EXPENDITURES			293,352,988.13	399,319,791.00	36.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	135,990.15	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,990.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			135,990.15	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,223,080.84	372,131,900.00	43.0%
3) Other State Revenue		8300-8599	363,936.45	31,484,004.00	8551.0%
4) Other Local Revenue		8600-8799	1,063,770.98	1,723,120.00	62.0%
5) TOTAL, REVENUES			261,650,788.27	405,339,024.00	54.9%
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		275,560,457.11	378,208,370.00	37.3%
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		11,399,736.60	17,928,155.00	57.3%
8) Plant Services	8000-8999		6,392,794.42	3,183,266.00	-50.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			293,352,988.13	399,319,791.00	36.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,702,199.86)	6,019,233.00	-119.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,990.15	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,990.15	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,566,209.71)	6,019,233.00	-119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,989,661.19	85,423,451.48	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,989,661.19	85,423,451.48	-27.0%
d) Other Restatements		9795	0.00	1,645,162.52	New
e) Adjusted Beginning Balance (F1c + F1d)			116,989,661.19	87,068,614.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			85,423,451.48	93,087,847.00	9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,508,491.10	10,348,387.00	-49.5%
Prepaid Items		9713	42,537.21	41,167.00	-3.2%
All Others		9719	0.00	0.00	0.0%
b) Restricted			64,872,423.17	82,698,293.00	27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	9,823,021.25	73,488,807.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	215,476.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	13,887,509.06	815,739.00
5330	Child Nutrition: Summer Food Service Program Operations	40,946,416.86	8,393,747.00
Total, Restricted Balance		64,872,423.17	82,698,293.00

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	8,718,555.01	7,121,267.00	-18.3%
5) TOTAL, REVENUES			8,718,555.01	7,121,267.00	-18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	47,524,795.07	120,718,567.00	154.0%
3) Employee Benefits		3000-3999	22,845,247.68	60,136,433.00	163.2%
4) Books and Supplies		4000-4999	12,876,736.15	1,332,031.00	-89.7%
5) Services and Other Operating Expenditures		5000-5999	30,090,945.94	282,494.00	-99.1%
6) Capital Outlay		6000-6999	553,111,698.68	1,009,921,301.00	82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			666,449,423.52	1,192,390,826.00	78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(657,730,868.51)	(1,185,269,559.00)	80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,032,998.80	0.00	-100.0%
b) Transfers Out		7600-7629	142,676,211.71	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			1,184,416,787.09	494,140,000.00	-58.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			526,685,918.58	(691,129,559.00)	-231.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,508,691.26	1,600,640,976.31	45.3%
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	1,600,640,976.31	49.0%
d) Other Restatements		9795	0.00	7,313,462.69	New
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)			1,600,640,976.31	916,824,880.00	-42.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	396,301.71	500,000.00	26.2%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	223,180.87	173,299.00	-22.4%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,589,264,039.37	905,589,313.00	-43.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,757,454.36	10,562,268.00	-1.8%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,681,690,519.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	396,301.71		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,829,098.47		
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	223,180.87		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,686,139,100.74		
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	85,498,124.43		
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			85,498,124.43		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,600,640,976.31		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	425,509.31	555,000.00	30.4%
Interest					
		8660	8,286,090.06	6,566,267.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,955.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,718,555.01	7,121,267.00	-18.3%
TOTAL, REVENUES			8,718,555.01	7,121,267.00	-18.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,240,205.49	58,392,497.00	835.7%
Classified Supervisors' and Administrators' Salaries		2300	8,012,836.19	10,865,579.00	35.6%
Clerical, Technical and Office Salaries		2400	33,267,030.14	51,460,491.00	54.7%
Other Classified Salaries		2900	4,723.25	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			47,524,795.07	120,718,567.00	154.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,370.54	0.00	-100.0%
PERS		3201-3202	9,556,812.35	27,626,234.00	189.1%
OASDI/Medicare/Alternative		3301-3302	3,536,402.38	9,232,729.00	161.1%
Health and Welfare Benefits		3401-3402	5,754,565.12	16,120,499.00	180.1%
Unemployment Insurance		3501-3502	24,242.30	1,485,595.00	6028.1%
Workers' Compensation		3601-3602	892,532.55	2,982,452.00	234.2%
OPEB, Allocated		3701-3702	8,701.19	2,688,924.00	30802.9%
OPEB, Active Employees		3751-3752	3,039,621.25	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,845,247.68	60,136,433.00	163.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,277,831.99	1,332,031.00	4.2%
Noncapitalized Equipment		4400	11,598,904.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,876,736.15	1,332,031.00	-89.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	153,317.19	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,304.92	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,095.73	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 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,770,560.50	282,494.00	-99.1%
Communications		5900	145,667.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,090,945.94	282,494.00	-99.1%
CAPITAL OUTLAY					
Land		6100	161,795.32	0.00	-100.0%
Land Improvements		6170	6,284,577.48	0.00	-100.0%
Buildings and Improvements of Buildings		6200	539,156,547.00	1,009,921,301.00	87.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,508,778.88	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			553,111,698.68	1,009,921,301.00	82.6%
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			666,449,423.52	1,192,390,826.00	78.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	270,032,998.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			270,032,998.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	26,422,216.69	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	116,253,995.02	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			142,676,211.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)			1,184,416,787.09	494,140,000.00	-58.3%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	8,718,555.01	7,121,267.00	-18.3%
5) TOTAL, REVENUES			8,718,555.01	7,121,267.00	-18.3%
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		665,634,423.52	1,192,390,826.00	79.1%
9) Other Outgo	9000-9999	Except 7600-7699	815,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			666,449,423.52	1,192,390,826.00	78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(657,730,868.51)	(1,185,269,559.00)	80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,032,998.80	0.00	-100.0%
b) Transfers Out		7600-7629	142,676,211.71	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			1,184,416,787.09	494,140,000.00	-58.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			526,685,918.58	(691,129,559.00)	-231.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,508,691.26	1,600,640,976.31	45.3%
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	1,600,640,976.31	49.0%
d) Other Restatements		9795	0.00	7,313,462.69	New
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)			1,600,640,976.31	916,824,880.00	-42.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	396,301.71	500,000.00	26.2%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	223,180.87	173,299.00	-22.4%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,589,264,039.37	905,589,313.00	-43.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,757,454.36	10,562,268.00	-1.8%
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 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	1,589,264,039.37	905,589,313.00
Total, Restricted Balance		<u>1,589,264,039.37</u>	<u>905,589,313.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	77,445,744.62	70,300,000.00	-9.2%
5) TOTAL, REVENUES			77,445,744.62	70,300,000.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	586,111.98	583,631.00	-0.4%
3) Employee Benefits		3000-3999	294,427.90	284,782.00	-3.3%
4) Books and Supplies		4000-4999	26,403.89	77,758.00	194.5%
5) Services and Other Operating Expenditures		5000-5999	771,055.75	31,478,178.00	3982.5%
6) Capital Outlay		6000-6999	31,997,889.88	109,023,017.00	240.7%
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			33,675,889.40	141,447,366.00	320.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,769,855.22	(71,147,366.00)	-262.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,061.35	0.00	-100.0%
b) Transfers Out		7600-7629	97,372,619.86	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			(92,372,558.51)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,602,703.29)	(71,147,366.00)	46.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,935,554.19	102,735,513.42	-32.4%
b) Audit Adjustments		9793	(597,337.48)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			151,338,216.71	102,735,513.42	-32.1%
d) Other Restatements		9795	0.00	22,002,872.58	New
e) Adjusted Beginning Balance (F1c + F1d)			151,338,216.71	124,738,386.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			102,735,513.42	53,591,020.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			102,735,513.42	53,591,020.00	-47.8%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	100,270,178.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	171.63		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,996,224.52		
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			106,266,574.78		
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	3,531,061.36		
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			3,531,061.36		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			102,735,513.42		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	890,882.71	300,000.00	-66.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	76,554,861.91	70,000,000.00	-8.6%
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			77,445,744.62	70,300,000.00	-9.2%
TOTAL, REVENUES			77,445,744.62	70,300,000.00	-9.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	60,356.15	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	111,726.73	124,688.00	11.6%
Clerical, Technical and Office Salaries		2400	414,029.10	436,307.00	5.4%
Other Classified Salaries		2900	0.00	22,636.00	New
TOTAL, CLASSIFIED SALARIES			586,111.98	583,631.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,072.83	128,532.00	7.9%
OASDI/Medicare/Alternative		3301-3302	43,978.59	44,111.00	0.3%
Health and Welfare Benefits		3401-3402	94,401.87	69,104.00	-26.8%
Unemployment Insurance		3501-3502	292.00	7,185.00	2360.6%
Workers' Compensation		3601-3602	10,756.10	14,426.00	34.1%
OPEB, Allocated		3701-3702	602.11	21,424.00	3458.2%
OPEB, Active Employees		3751-3752	25,324.40	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			294,427.90	284,782.00	-3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,321.78	77,758.00	195.4%
Noncapitalized Equipment		4400	82.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,403.89	77,758.00	194.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	726.46	1,300.00	78.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,296.63	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	769,032.66	31,223,788.00	3960.1%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			771,055.75	31,478,178.00	3982.5%
CAPITAL OUTLAY					
Land		6100	38,551.24	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,933,337.12	109,011,373.00	241.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,001.52	11,644.00	-55.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,997,889.88	109,023,017.00	240.7%
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			33,675,889.40	141,447,366.00	320.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,061.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,061.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	19,446.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	97,353,173.86	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			97,372,619.86	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)			(92,372,558.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	77,445,744.62	70,300,000.00	-9.2%
5) TOTAL, REVENUES			77,445,744.62	70,300,000.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,442,243.52	2,328,205.00	61.4%
8) Plant Services	8000-8999		32,233,645.88	139,119,161.00	331.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,675,889.40	141,447,366.00	320.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,769,855.22	(71,147,366.00)	-262.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,061.35	0.00	-100.0%
b) Transfers Out		7600-7629	97,372,619.86	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			(92,372,558.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,602,703.29)	(71,147,366.00)	46.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,935,554.19	102,735,513.42	-32.4%
b) Audit Adjustments		9793	(597,337.48)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			151,338,216.71	102,735,513.42	-32.1%
d) Other Restatements		9795	0.00	22,002,872.58	New
e) Adjusted Beginning Balance (F1c + F1d)			151,338,216.71	124,738,386.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			102,735,513.42	53,591,020.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			102,735,513.42	53,591,020.00	-47.8%
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 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	102,735,513.42	53,591,020.00
Total, Restricted Balance		<u>102,735,513.42</u>	<u>53,591,020.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	66,782.78	0.00	-100.0%
5) TOTAL, REVENUES			66,782.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,315.92	0.00	-100.0%
3) Employee Benefits		3000-3999	6,408.13	0.00	-100.0%
4) Books and Supplies		4000-4999	195.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86.25	0.00	-100.0%
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			21,005.66	195,131.00	828.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,777.12	(195,131.00)	-526.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,777.12	(195,131.00)	-526.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,126,577.65	6,172,354.77	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,126,577.65	6,172,354.77	0.7%
d) Other Restatements		9795	0.00	15,541.23	New
e) Adjusted Beginning Balance (F1c + F1d)			6,126,577.65	6,187,896.00	1.0%
2) Ending Balance, June 30 (E + F1e)			6,172,354.77	5,992,765.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,172,354.77	5,992,765.00	-2.9%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,240,961.19		
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	26,159.83		
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			12,267,121.02		
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	6,094,766.25		
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			6,094,766.25		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,172,354.77		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	66,782.78	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			66,782.78	0.00	-100.0%
TOTAL, REVENUES			66,782.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	14,315.92	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			14,315.92	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,418.71	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,223.51	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,900.22	0.00	-100.0%
Unemployment Insurance		3501-3502	8.27	0.00	-100.0%
Workers' Compensation		3601-3602	287.24	0.00	-100.0%
OPEB, Allocated		3701-3702	245.46	0.00	-100.0%
OPEB, Active Employees		3751-3752	324.72	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,408.13	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	195.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	86.25	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	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			86.25	0.00	-100.0%
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			21,005.66	195,131.00	828.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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 Unaudited 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	66,782.78	0.00	-100.0%
5) TOTAL, REVENUES			66,782.78	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		21,005.66	195,131.00	828.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,005.66	195,131.00	828.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			45,777.12	(195,131.00)	-526.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,777.12	(195,131.00)	-526.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,126,577.65	6,172,354.77	0.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,126,577.65	6,172,354.77	0.7%
d) Other Restatements					
		9795	0.00	15,541.23	New
e) Adjusted Beginning Balance (F1c + F1d)					
			6,126,577.65	6,187,896.00	1.0%
2) Ending Balance, June 30 (E + F1e)					
			6,172,354.77	5,992,765.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,172,354.77	5,992,765.00	-2.9%
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 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	6,172,354.77	5,992,765.00
Total, Restricted Balance		<u>6,172,354.77</u>	<u>5,992,765.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	76,994,928.23	140,867,776.00	83.0%
4) Other Local Revenue		8600-8799	626,705.65	1,033,851.00	65.0%
5) TOTAL, REVENUES			77,621,633.88	141,901,627.00	82.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,994.12	0.00	-100.0%
3) Employee Benefits		3000-3999	12,564.32	0.00	-100.0%
4) Books and Supplies		4000-4999	272,456.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	119,064.50	0.00	-100.0%
6) Capital Outlay		6000-6999	46,155,875.48	110,292,852.00	139.0%
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			46,579,955.17	110,292,852.00	136.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,041,678.71	31,608,775.00	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,441,662.69	0.00	-100.0%
b) Transfers Out		7600-7629	75,287,462.90	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			(48,845,800.21)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,804,121.50)	31,608,775.00	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,521,793.13	89,424,015.75	-16.8%
b) Audit Adjustments		9793	(293,655.88)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,228,137.25	89,424,015.75	-16.6%
d) Other Restatements		9795	0.00	32,325,162.25	New
e) Adjusted Beginning Balance (F1c + F1d)			107,228,137.25	121,749,178.00	13.5%
2) Ending Balance, June 30 (E + F1e)			89,424,015.75	153,357,953.00	71.5%
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			89,424,015.75	153,357,953.00	71.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	89,999,365.60		
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	259,004.93		
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			90,258,370.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	834,354.78		
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			834,354.78		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			89,424,015.75		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	76,994,928.23	140,867,776.00	83.0%
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			76,994,928.23	140,867,776.00	83.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	626,705.65	1,033,851.00	65.0%
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			626,705.65	1,033,851.00	65.0%
TOTAL, REVENUES			77,621,633.88	141,901,627.00	82.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	19,301.60	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	692.52	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,994.12	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,804.44	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,618.23	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,378.06	0.00	-100.0%
Unemployment Insurance		3501-3502	10.49	0.00	-100.0%
Workers' Compensation		3601-3602	508.01	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,245.09	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,564.32	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,822.60	0.00	-100.0%
Noncapitalized Equipment		4400	244,634.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			272,456.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	377.97	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	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	118,686.53	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,064.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	9,598.75	0.00	-100.0%
Land Improvements		6170	7,157,428.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,113,621.91	110,292,852.00	544.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,875,225.84	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			46,155,875.48	110,292,852.00	139.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,579,955.17	110,292,852.00	136.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	26,441,662.69	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,441,662.69	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	75,287,462.90	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,287,462.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)			(48,845,800.21)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	76,994,928.23	140,867,776.00	83.0%
4) Other Local Revenue		8600-8799	626,705.65	1,033,851.00	65.0%
5) TOTAL, REVENUES			77,621,633.88	141,901,627.00	82.8%
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		46,579,955.17	110,292,852.00	136.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,579,955.17	110,292,852.00	136.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,041,678.71	31,608,775.00	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,441,662.69	0.00	-100.0%
b) Transfers Out		7600-7629	75,287,462.90	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			(48,845,800.21)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,804,121.50)	31,608,775.00	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,521,793.13	89,424,015.75	-16.8%
b) Audit Adjustments		9793	(293,655.88)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,228,137.25	89,424,015.75	-16.6%
d) Other Restatements		9795	0.00	32,325,162.25	New
e) Adjusted Beginning Balance (F1c + F1d)			107,228,137.25	121,749,178.00	13.5%
2) Ending Balance, June 30 (E + F1e)			89,424,015.75	153,357,953.00	71.5%
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	89,424,015.75	153,357,953.00	71.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	89,424,015.75	153,357,953.00
Total, Restricted Balance		89,424,015.75	153,357,953.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,165,370.86	3,336,203.00	-35.4%
3) Other State Revenue		8300-8599	1,100,104.14	1,571,454.00	42.8%
4) Other Local Revenue		8600-8799	64,080,798.20	64,082,500.00	0.0%
5) TOTAL, REVENUES			70,346,273.20	68,990,157.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	537,597.83	229,583.00	-57.3%
3) Employee Benefits		3000-3999	263,721.70	96,791.00	-63.3%
4) Books and Supplies		4000-4999	182,199.59	195,483.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	1,780,760.02	123,196.00	-93.1%
6) Capital Outlay		6000-6999	5,114,652.75	25,504,417.00	398.7%
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			7,878,931.89	26,149,470.00	231.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,467,341.31	42,840,687.00	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,362.67	0.00	-100.0%
b) Transfers Out		7600-7629	23,398,630.85	30,000,000.00	28.2%
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			(23,299,268.18)	(30,000,000.00)	28.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,168,073.13	12,840,687.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,485,288.91	211,989,538.86	22.2%
b) Audit Adjustments		9793	(663,823.18)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			172,821,465.73	211,989,538.86	22.7%
d) Other Restatements		9795	0.00	(14,738,281.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			172,821,465.73	197,251,257.26	14.1%
2) Ending Balance, June 30 (E + F1e)			211,989,538.86	210,091,944.26	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			209,558,052.82	207,660,821.00	-0.9%
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	2,431,486.04	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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	212,743,800.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	438,068.23		
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			213,181,868.77		
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	756,520.41		
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	435,809.50		
6) TOTAL, LIABILITIES			1,192,329.91		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			211,989,538.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	5,165,370.86	3,336,203.00	-35.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,165,370.86	3,336,203.00	-35.4%
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	1,100,104.14	1,571,454.00	42.8%
TOTAL, OTHER STATE REVENUE			1,100,104.14	1,571,454.00	42.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	49,454,377.90	48,820,000.00	-1.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,020,150.31	900,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,606,269.99	14,362,500.00	5.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,080,798.20	64,082,500.00	0.0%
TOTAL, REVENUES			70,346,273.20	68,990,157.00	-1.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	109,112.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	86,908.64	100,217.00	15.3%
Clerical, Technical and Office Salaries		2400	341,576.85	129,366.00	-62.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			537,597.83	229,583.00	-57.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,459.57	52,604.00	-51.5%
OASDI/Medicare/Alternative		3301-3302	42,040.71	17,574.00	-58.2%
Health and Welfare Benefits		3401-3402	79,095.10	13,813.00	-82.5%
Unemployment Insurance		3501-3502	280.34	2,831.00	909.8%
Workers' Compensation		3601-3602	10,358.12	5,676.00	-45.2%
OPEB, Allocated		3701-3702	9,009.30	4,293.00	-52.3%
OPEB, Active Employees		3751-3752	14,478.56	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			263,721.70	96,791.00	-63.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	182,199.59	195,483.00	7.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			182,199.59	195,483.00	7.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	1,393.37	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,687.47	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(0.02)	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	1,777,679.20	123,196.00	-93.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,780,760.02	123,196.00	-93.1%
CAPITAL OUTLAY					
Land		6100	607.94	0.00	-100.0%
Land Improvements		6170	3,213.27	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,951,509.40	25,504,417.00	545.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,159,322.14	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			5,114,652.75	25,504,417.00	398.7%
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			7,878,931.89	26,149,470.00	231.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	99,362.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,362.67	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	3,398,630.85	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,398,630.85	30,000,000.00	28.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)			(23,299,268.18)	(30,000,000.00)	28.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,165,370.86	3,336,203.00	-35.4%
3) Other State Revenue		8300-8599	1,100,104.14	1,571,454.00	42.8%
4) Other Local Revenue		8600-8799	64,080,798.20	64,082,500.00	0.0%
5) TOTAL, REVENUES			70,346,273.20	68,990,157.00	-1.9%
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		7,878,931.89	26,149,470.00	231.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,878,931.89	26,149,470.00	231.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			62,467,341.31	42,840,687.00	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,362.67	0.00	-100.0%
b) Transfers Out		7600-7629	23,398,630.85	30,000,000.00	28.2%
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			(23,299,268.18)	(30,000,000.00)	28.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,168,073.13	12,840,687.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,485,288.91	211,989,538.86	22.2%
b) Audit Adjustments		9793	(663,823.18)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			172,821,465.73	211,989,538.86	22.7%
d) Other Restatements		9795	0.00	(14,738,281.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			172,821,465.73	197,251,257.26	14.1%
2) Ending Balance, June 30 (E + F1e)			211,989,538.86	210,091,944.26	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			209,558,052.82	207,660,821.00	-0.9%
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	2,431,486.04	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 Unaudited Actuals	2021-22 Budget
5650	FEMA Public Assistance Funds	719,591.51	361,567.00
7810	Other Restricted State	3,536,140.21	2,042,122.00
9010	Other Restricted Local	205,302,321.10	205,257,132.00
Total, Restricted Balance		<u>209,558,052.82</u>	<u>207,660,821.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,945,692.45	0.00	-100.0%
3) Other State Revenue		8300-8599	3,718,160.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,131,876,925.95	1,073,263,523.00	-5.2%
5) TOTAL, REVENUES			1,231,540,778.40	1,073,263,523.00	-12.9%
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	1,208,448,826.07	2,078,587,672.00	72.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,208,448,826.07	2,078,587,672.00	72.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,091,952.33	(1,005,324,149.00)	-4453.6%
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	789,916,307.00	0.00	-100.0%
b) Uses		7630-7699	631,490,435.88	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			158,425,871.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			181,517,823.45	(1,005,324,149.00)	-653.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,069,276,115.51	1,224,323,023.05	14.5%
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	1,224,323,023.05	17.4%
d) Other Restatements		9795	0.00	(245,469,789.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,042,805,199.60	978,853,233.09	-6.1%
2) Ending Balance, June 30 (E + F1e)			1,224,323,023.05	(26,470,915.91)	-102.2%
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			1,224,323,023.05	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(26,470,915.91)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,078,474,786.60		
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	154,870,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,273,640.23		
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			1,345,618,426.83		
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	121,295,403.78		
2) TOTAL, DEFERRED INFLOWS			121,295,403.78		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,224,323,023.05		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	95,945,692.45	0.00	-100.0%
TOTAL, FEDERAL REVENUE			95,945,692.45	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,718,160.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,718,160.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,022,372,211.00	1,015,812,978.00	-0.6%
Unsecured Roll		8612	36,230,235.00	33,420,683.00	-7.8%
Prior Years' Taxes		8613	31,736,962.00	7,765,104.00	-75.5%
Supplemental Taxes		8614	33,687,874.00	13,674,046.00	-59.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,834,019.00	0.00	-100.0%
Interest		8660	3,998,481.00	2,590,712.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,143.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,131,876,925.95	1,073,263,523.00	-5.2%
TOTAL, REVENUES			1,231,540,778.40	1,073,263,523.00	-12.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	695,045,000.00	962,804,350.00	38.5%
Bond Interest and Other Service Charges		7434	513,403,826.07	1,115,783,322.00	117.3%
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)			1,208,448,826.07	2,078,587,672.00	72.0%
TOTAL, EXPENDITURES			1,208,448,826.07	2,078,587,672.00	72.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	789,916,307.00	0.00	-100.0%
(c) TOTAL, SOURCES			789,916,307.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	631,490,435.88	0.00	-100.0%
(d) TOTAL, USES			631,490,435.88	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)			158,425,871.12	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,945,692.45	0.00	-100.0%
3) Other State Revenue		8300-8599	3,718,160.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,131,876,925.95	1,073,263,523.00	-5.2%
5) TOTAL, REVENUES			1,231,540,778.40	1,073,263,523.00	-12.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,208,448,826.07	2,078,587,672.00	72.0%
10) TOTAL, EXPENDITURES			1,208,448,826.07	2,078,587,672.00	72.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			23,091,952.33	(1,005,324,149.00)	-4453.6%
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	789,916,307.00	0.00	-100.0%
b) Uses		7630-7699	631,490,435.88	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			158,425,871.12	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			181,517,823.45	(1,005,324,149.00)	-653.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,069,276,115.51	1,224,323,023.05	14.5%
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	1,224,323,023.05	17.4%
d) Other Restatements		9795	0.00	(245,469,789.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,042,805,199.60	978,853,233.09	-6.1%
2) Ending Balance, June 30 (E + F1e)			1,224,323,023.05	(26,470,915.91)	-102.2%
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			1,224,323,023.05	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	0.00	(26,470,915.91)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	1,224,323,023.05	0.00
Total, Restricted Balance		<u>1,224,323,023.05</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	2,276.07	0.00	-100.0%
5) TOTAL, REVENUES			2,276.07	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)			2,276.07	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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,276.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,313.62	418,589.69	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,313.62	418,589.69	0.5%
d) Other Restatements		9795	0.00	(75.69)	New
e) Adjusted Beginning Balance (F1c + F1d)			416,313.62	418,514.00	0.5%
2) Ending Balance, June 30 (E + F1e)			418,589.69	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			418,589.69	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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	417,698.02		
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	891.67		
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			418,589.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			418,589.69		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	2,276.07	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			2,276.07	0.00	-100.0%
TOTAL, REVENUES			2,276.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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 Unaudited 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	2,276.07	0.00	-100.0%
5) TOTAL, REVENUES			2,276.07	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)			2,276.07	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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,276.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,313.62	418,589.69	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,313.62	418,589.69	0.5%
d) Other Restatements		9795	0.00	(75.69)	New
e) Adjusted Beginning Balance (F1c + F1d)			416,313.62	418,514.00	0.5%
2) Ending Balance, June 30 (E + F1e)			418,589.69	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			418,589.69	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 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	418,589.69	418,514.00
Total, Restricted Balance		<u>418,589.69</u>	<u>418,514.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	214,244.86	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,651.23	92,500.00	-69.7%
5) TOTAL, REVENUES			519,896.09	92,500.00	-82.2%
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	35,401,824.67	13,424,932.00	-62.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,401,824.67	13,424,932.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,881,928.58)	(13,332,432.00)	-61.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,412,992.71	13,332,432.00	-18.8%
b) Transfers Out		7600-7629	674,871.12	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	34,033,439.55	0.00	-100.0%
b) Uses		7630-7699	33,593,419.30	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,178,141.84	13,332,432.00	-17.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,703,786.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,733,328.88	16,029,542.14	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,733,328.88	16,029,542.14	-53.8%
d) Other Restatements		9795	0.00	235,792.86	New
e) Adjusted Beginning Balance (F1c + F1d)			34,733,328.88	16,265,335.00	-53.2%
2) Ending Balance, June 30 (E + F1e)			16,029,542.14	16,265,335.00	1.5%
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			16,029,542.14	16,265,335.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,074,126.75		
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	12,948,846.97		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,568.42		
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			16,029,542.14		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,029,542.14		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	214,244.86	0.00	-100.0%
TOTAL, FEDERAL REVENUE			214,244.86	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	305,651.23	92,500.00	-69.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,651.23	92,500.00	-69.7%
TOTAL, REVENUES			519,896.09	92,500.00	-82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	6,165,789.77	6,214,932.00	0.8%
Other Debt Service - Principal		7439	29,236,034.90	7,210,000.00	-75.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,401,824.67	13,424,932.00	-62.1%
TOTAL, EXPENDITURES			35,401,824.67	13,424,932.00	-62.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,412,992.71	13,332,432.00	-18.8%
(a) TOTAL, INTERFUND TRANSFERS IN			16,412,992.71	13,332,432.00	-18.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	674,871.12	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			674,871.12	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	5,643,439.55	0.00	-100.0%
(c) TOTAL, SOURCES			34,033,439.55	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	33,593,419.30	0.00	-100.0%
(d) TOTAL, USES			33,593,419.30	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)			16,178,141.84	13,332,432.00	-17.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	214,244.86	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,651.23	92,500.00	-69.7%
5) TOTAL, REVENUES			519,896.09	92,500.00	-82.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,401,824.67	13,424,932.00	-62.1%
10) TOTAL, EXPENDITURES			35,401,824.67	13,424,932.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,881,928.58)	(13,332,432.00)	-61.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,412,992.71	13,332,432.00	-18.8%
b) Transfers Out		7600-7629	674,871.12	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	34,033,439.55	0.00	-100.0%
b) Uses		7630-7699	33,593,419.30	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,178,141.84	13,332,432.00	-17.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,703,786.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,733,328.88	16,029,542.14	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,733,328.88	16,029,542.14	-53.8%
d) Other Restatements		9795	0.00	235,792.86	New
e) Adjusted Beginning Balance (F1c + F1d)			34,733,328.88	16,265,335.00	-53.2%
2) Ending Balance, June 30 (E + F1e)			16,029,542.14	16,265,335.00	1.5%
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			16,029,542.14	16,265,335.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	16,029,542.14	16,265,335.00
Total, Restricted Balance		<u>16,029,542.14</u>	<u>16,265,335.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	1,220,880,965.23	1,266,030,969.00	3.7%
5) TOTAL, REVENUES			1,220,880,965.23	1,266,030,969.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	192,622.18	189,142.00	-1.8%
2) Classified Salaries		2000-2999	5,640,710.45	5,878,116.00	4.2%
3) Employee Benefits		3000-3999	3,826,722.08	3,373,768.00	-11.8%
4) Books and Supplies		4000-4999	217,176.52	2,150,757.00	890.3%
5) Services and Other Operating Expenses		5000-5999	1,140,250,977.83	1,308,065,915.00	14.7%
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			1,150,128,209.06	1,319,657,698.00	14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,752,756.17	(53,626,729.00)	-175.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(156,247,243.83)	(53,626,729.00)	-65.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	474,958,789.28	318,711,545.45	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,958,789.28	318,711,545.45	-32.9%
d) Other Restatements		9795	0.00	(13,839,119.45)	New
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)			318,711,545.45	251,245,697.00	-21.2%
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	318,711,545.45	251,245,697.00	-21.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	902,631,495.22		
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	34,741,251.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	54,067,425.73		
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			999,670,560.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,809,320.06		
2) TOTAL, DEFERRED OUTFLOWS			4,809,320.06		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	53,109,640.38		
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	11,038,060.72		
b) Total/Net OPEB Liability		9664	13,468,025.15		
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	603,002,485.00		
7) TOTAL, LIABILITIES			680,618,211.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,150,124.32		
2) TOTAL, DEFERRED INFLOWS			5,150,124.32		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			318,711,545.45		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	5,766,909.27	4,714,135.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,204,725,705.39	1,261,316,834.00	4.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,388,350.57	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,220,880,965.23	1,266,030,969.00	3.7%
TOTAL, REVENUES			1,220,880,965.23	1,266,030,969.00	3.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	192,622.18	189,142.00	-1.8%
TOTAL, CERTIFICATED SALARIES			192,622.18	189,142.00	-1.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,460,003.57	1,700,111.00	16.4%
Clerical, Technical and Office Salaries		2400	4,180,706.88	4,163,155.00	-0.4%
Other Classified Salaries		2900	0.00	14,850.00	New
TOTAL, CLASSIFIED SALARIES			5,640,710.45	5,878,116.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,254.56	32,004.00	9.4%
PERS		3201-3202	1,986,393.22	1,343,316.00	-32.4%
OASDI/Medicare/Alternative		3301-3302	416,693.66	452,141.00	8.5%
Health and Welfare Benefits		3401-3402	1,029,760.20	1,009,003.00	-2.0%
Unemployment Insurance		3501-3502	2,894.95	74,677.00	2479.6%
Workers' Compensation		3601-3602	116,240.40	149,916.00	29.0%
OPEB, Allocated		3701-3702	0.00	312,711.00	New
OPEB, Active Employees		3751-3752	245,485.09	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,826,722.08	3,373,768.00	-11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	217,176.52	2,149,257.00	889.6%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			217,176.52	2,150,757.00	890.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	406.36	8,214.00	1921.4%
Dues and Memberships		5300	4,286.22	3,772.00	-12.0%
Insurance		5400-5450	10,886,904.42	14,820,000.00	36.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	387.00	5,500.00	1321.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,129,097,683.06	1,292,780,425.00	14.5%
Communications		5900	261,310.77	448,004.00	71.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,140,250,977.83	1,308,065,915.00	14.7%
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			1,150,128,209.06	1,319,657,698.00	14.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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	1,220,880,965.23	1,266,030,969.00	3.7%
5) TOTAL, REVENUES			1,220,880,965.23	1,266,030,969.00	3.7%
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		1,150,128,209.06	1,319,657,698.00	14.7%
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			1,150,128,209.06	1,319,657,698.00	14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,752,756.17	(53,626,729.00)	-175.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(156,247,243.83)	(53,626,729.00)	-65.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	474,958,789.28	318,711,545.45	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,958,789.28	318,711,545.45	-32.9%
d) Other Restatements		9795	0.00	(13,839,119.45)	New
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)			318,711,545.45	251,245,697.00	-21.2%
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	318,711,545.45	251,245,697.00	-21.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	117,255,104.64	0.00	-100.0%
5) TOTAL, REVENUES			117,255,104.64	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	415,051.49	462,910.00	11.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			415,051.49	462,910.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,840,053.15	(462,910.00)	-100.4%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			116,840,053.15	(462,910.00)	-100.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	425,988,386.10	542,828,439.25	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,988,386.10	542,828,439.25	27.4%
d) Other Restatements		9795	0.00	(17,849,360.25)	New
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)			542,828,439.25	524,516,169.00	-3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	542,828,439.25	524,516,169.00	-3.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	542,828,439.25		
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			542,828,439.25		
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 Unaudited 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			542,828,439.25		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	117,255,104.64	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			117,255,104.64	0.00	-100.0%
TOTAL, REVENUES			117,255,104.64	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	415,051.49	462,910.00	11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			415,051.49	462,910.00	11.5%
TOTAL, EXPENSES			415,051.49	462,910.00	11.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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	117,255,104.64	0.00	-100.0%
5) TOTAL, REVENUES			117,255,104.64	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		415,051.49	462,910.00	11.5%
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			415,051.49	462,910.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			116,840,053.15	(462,910.00)	-100.4%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			116,840,053.15	(462,910.00)	-100.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	425,988,386.10	542,828,439.25	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,988,386.10	542,828,439.25	27.4%
d) Other Restatements		9795	0.00	(17,849,360.25)	New
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)			542,828,439.25	524,516,169.00	-3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	542,828,439.25	524,516,169.00	-3.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	542,828,439.25	524,516,169.00
Total, Restricted Net Position		<u>542,828,439.25</u>	<u>524,516,169.00</u>

Description	2020-21 Unaudited 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)	414,035.87	414,033.06	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)	414,035.87	414,033.06	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)	414,376.49	414,373.68	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 Unaudited 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 Unaudited 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	40,979.15	40,979.15	40,979.15	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)	40,979.15	40,979.15	40,979.15	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)	40,979.15	40,979.15	40,979.15	39,448.13	39,371.01	39,448.13

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,100,122,419.62	10,950.70	3,100,133,370.32	226,906.83		3,100,360,277.15
Work in Progress	1,621,345,036.38	(88,767,754.35)	1,532,577,282.03	248,371,288.04	50,793.87	1,780,897,776.20
Total capital assets not being depreciated	4,721,467,456.00	(88,756,803.65)	4,632,710,652.35	248,598,194.87	50,793.87	4,881,258,053.35
Capital assets being depreciated:						
Land Improvements	763,702,239.70	884,341.68	764,586,581.38	60,312,098.92		824,898,680.30
Buildings	16,669,752,682.12	5,974,328.36	16,675,727,010.48	337,341,139.42	2,082,562.72	17,010,985,587.18
Equipment	2,278,927,076.52	120,173,372.75	2,399,100,449.27	85,384,925.80	7,136,099.32	2,477,349,275.75
Total capital assets being depreciated	19,712,381,998.34	127,032,042.79	19,839,414,041.13	483,038,164.14	9,218,662.04	20,313,233,543.23
Accumulated Depreciation for:						
Land Improvements	(485,864,765.88)	579,268.19	(485,285,497.69)	(27,591,522.85)		(512,877,020.54)
Buildings	(7,077,795,425.37)	572,901.70	(7,077,222,523.67)	(507,565,026.71)	(27,806.41)	(7,584,759,743.97)
Equipment	(2,009,611,626.73)	(9,983,058.58)	(2,019,594,685.31)	(83,575,281.51)	(9,841,802.58)	(2,093,328,164.24)
Total accumulated depreciation	(9,573,271,817.98)	(8,830,888.69)	(9,582,102,706.67)	(618,731,831.07)	(9,869,608.99)	(10,190,964,928.75)
Total capital assets being depreciated, net	10,139,110,180.36	118,201,154.10	10,257,311,334.46	(135,693,666.93)	(650,946.95)	10,122,268,614.48
Governmental activity capital assets, net	14,860,577,636.36	29,444,350.45	14,890,021,986.81	112,904,527.94	(600,153.08)	15,003,526,667.83
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,086,730,779.54	301	5,077,276.62	303	3,081,653,502.92	305	55,410,204.40	108,062,371.29	307	2,973,591,131.63	309
2000 - Classified Salaries	1,159,786,286.53	311	26,885,670.84	313	1,132,900,615.69	315	112,249,967.65	134,248,487.27	317	998,652,128.42	319
3000 - Employee Benefits	2,151,387,916.26	321	15,348,274.84	323	2,136,039,641.42	325	79,231,347.37	106,011,508.03	327	2,030,028,133.39	329
4000 - Books, Supplies Equip Replace. (6500)	621,294,280.08	331	10,195,275.12	333	611,099,004.96	335	48,640,151.16	128,363,964.23	337	482,735,040.73	339
5000 - Services... & 7300 - Indirect Costs	1,056,797,990.74	341	62,024,298.15	343	994,773,692.59	345	279,736,758.95	408,065,354.44	347	586,708,338.15	349
TOTAL					7,956,466,457.58	365	TOTAL		7,071,714,772.32	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			52.70%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.30%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	7,071,714,772.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	162,649,439.76

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

The reason for the non-compliance in fiscal year 2020-21 is due to a significant amount of dollars spent on expenditures other than salaries and benefits of classroom instructions necessary to provide remote learning to students brought about by COVID-19 pandemic. These expenditures funded by COVID-19 Relief Funding constitute purchases of devices, connectivity, instruction software licenses, and other necessary expenses to address learning loss and safety of students.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,408,196,207.85		11,408,196,207.85	1,847,220,714.70	1,486,570,881.50	11,768,846,041.05	668,090,066.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	168,430,330.20		168,430,330.20	34,477,680.00	63,390,586.00	139,517,424.20	11,906,347.35
Capital Leases Payable	186,241.07		186,241.07	0.00	93,497.63	92,743.44	73,254.04
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	681,227,256.76	29,000,000.00	710,227,256.76	261,164,821.29	334,190,615.53	637,201,462.52	188,195,626.81
Net Pension Liability	7,326,297,063.44	119,976,895.59	7,446,273,959.03	2,545,261,974.84	2,056,348,916.14	7,935,187,017.73	
Total/Net OPEB Liability	8,578,152,311.00		8,578,152,311.00	2,720,538,092.00	235,729,428.00	11,062,960,975.00	
Compensated Absences Payable	90,083,340.83	511,353.17	90,594,694.00	83,982,029.87	66,290,040.40	108,286,683.47	991,765.19
Governmental activities long-term liabilities	28,252,572,751.15	149,488,248.76	28,402,060,999.91	7,492,645,312.70	4,242,613,965.20	31,652,092,347.41	869,257,059.89
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,213,892,886.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,436,607,512.45
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	3,017,817.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	91,406,081.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	526,525.91
4. Other Transfers Out	All	9200	7200-7299	1,002,313.00
5. Interfund Transfers Out	All	9300	7600-7629	38,165,291.88
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,675,112.05
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	196,576.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				136,989,717.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	31,702,199.86
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,671,997,856.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		455,352.83
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,652.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,862,535,781.68	15,085.92
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,862,535,781.68	15,085.92
B. Required effort (Line A.2 times 90%)	6,176,282,203.51	13,577.33
C. Current year expenditures (Line I.E and Line II.B)	6,671,997,856.00	14,652.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,872,524,809.14		3,872,524,809.14			4,025,405,621.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	454,420.42		454,420.42			455,355.64
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	414,376.49		414,376.49	388,116.19		388,116.19
2. Total Charter Schools ADA (Form A, Line C9)	40,979.15		40,979.15	39,448.13		39,448.13
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			455,355.64			427,564.32
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,505,580.81		6,505,580.81	6,505,581.00		6,505,581.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,113,430.40		7,113,430.40	7,113,430.00		7,113,430.00
4. Secured Roll Taxes (Object 8041)	1,331,255,405.94		1,331,255,405.94	1,312,076,579.00		1,312,076,579.00
5. Unsecured Roll Taxes (Object 8042)	44,353,849.83		44,353,849.83	44,353,850.00		44,353,850.00
6. Prior Years' Taxes (Object 8043)	34,581,473.18		34,581,473.18	38,066,487.00		38,066,487.00
7. Supplemental Taxes (Object 8044)	32,139,835.45		32,139,835.45	30,601,147.00		30,601,147.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	256,203,767.28		256,203,767.28	235,473,931.00		235,473,931.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	677,237.10		677,237.10	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	127,673,132.99		127,673,132.99	106,392,967.00		106,392,967.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,840,503,712.98	0.00	1,840,503,712.98	1,780,583,972.00	0.00	1,780,583,972.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,840,503,712.98	0.00	1,840,503,712.98	1,780,583,972.00	0.00	1,780,583,972.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			61,413,654.37			70,605,556.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			61,413,654.37			70,605,556.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,133,438,938.32		4,133,438,938.32	4,357,476,929.00		4,357,476,929.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	206,078.37		206,078.37	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,133,645,016.69	0.00	4,133,645,016.69	4,357,476,929.00	0.00	4,357,476,929.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,755,963,944.60		8,755,963,944.60	11,776,475,324.00		11,776,475,324.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,734,823.89		9,734,823.89	5,184,083.00		5,184,083.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,872,524,809.14			4,025,405,621.49
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			0.9390
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,025,405,621.49			3,996,441,620.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,840,503,712.98			1,780,583,972.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,642,676.80			51,307,718.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,246,315,562.88			2,286,463,204.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,246,315,562.88			2,286,463,204.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,548,756.43			1,791,129.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,845,052,469.41			1,782,375,101.77
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,241,766,806.45			2,284,672,074.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,845,052,469.41			
b. State Subventions (Line D8)			2,241,766,806.45			
c. Less: Excluded Appropriations (Line C23)			61,413,654.37			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,025,405,621.49			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 237,067,383.25
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 8,170,715.02
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

See attached

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,145,721,682.43

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.99%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 2,075,873.77
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	229,568,234.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	74,892,484.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	835,180.16
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	32,623,866.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	223,204.49
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	2,075,873.77
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	340,218,844.50
9. Carry-Forward Adjustment (Part IV, Line F)	874,568.19
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	341,093,412.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,193,361,399.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,217,101,820.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	803,617,479.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	75,092,131.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,269,273.70
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	115,088,900.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	167,383,789.73
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	380,044.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	785,016,898.31
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,370,893.03
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	2,075,873.77
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	6,265,442.26
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	115,995,721.04
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	164,732,634.61
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	166,967,872.75
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,817,568,428.42

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.35%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.36%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>340,218,844.50</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(5,534,104.42)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.27%) times Part III, Line B19); zero if negative	<u>874,568.19</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.27%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>874,568.19</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>874,568.19</u>

Approved indirect cost rate: 4.27%
Highest rate used in any program: 4.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	324,557,614.59	13,658,857.85	4.21%
01	3025	147,925.22	6,312.80	4.27%
01	3060	702,667.82	30,002.93	4.27%
01	3061	108,271.22	4,623.32	4.27%
01	3110	20,761.26	886.42	4.27%
01	3180	7,353,822.85	314,008.90	4.27%
01	3182	6,840,470.18	292,089.85	4.27%
01	3210	211,732,258.41	9,037,236.51	4.27%
01	3212	241,210,892.44	10,299,705.12	4.27%
01	3215	30,342,355.05	1,294,292.12	4.27%
01	3310	38,978,414.06	1,664,378.27	4.27%
01	3311	1,510,393.07	64,493.79	4.27%
01	3312	25,801.81	1,101.74	4.27%
01	3315	4,694,829.82	191,883.51	4.09%
01	3326	12,493.65	533.49	4.27%
01	3327	389,928.20	16,649.93	4.27%
01	3345	43,950.91	1,876.61	4.27%
01	3385	1,137,100.18	48,554.93	4.27%
01	3386	76,723.54	3,276.46	4.27%
01	3395	6,232.50	266.14	4.27%
01	3410	1,289,410.21	55,057.50	4.27%
01	3550	4,261,454.05	181,211.57	4.25%
01	4035	23,258,055.36	993,123.93	4.27%
01	4124	6,065,055.85	223,236.27	3.68%
01	4127	30,071,885.44	1,262,590.44	4.20%
01	4201	1,510,998.59	64,519.96	4.27%
01	4203	9,977,886.58	199,563.02	2.00%
01	4510	127,553.26	5,446.58	4.27%
01	5630	177,465.71	7,577.76	4.27%
01	5810	29,596,171.70	925,025.62	3.13%
01	6010	46,516,467.46	1,803,440.20	3.88%
01	6011	120,783.10	5,157.36	4.27%
01	6230	4,454.45	190.21	4.27%
01	6385	927,953.94	39,616.02	4.27%
01	6386	282,105.84	12,045.92	4.27%
01	6387	6,319,539.56	237,939.21	3.77%
01	6388	1,172,767.10	50,077.05	4.27%
01	6500	1,078,105,733.12	46,035,107.51	4.27%
01	6510	3,209,962.79	137,065.41	4.27%
01	6520	1,014,366.40	43,050.57	4.24%
01	6546	34,573,466.00	1,476,287.00	4.27%
01	6690	124,822.30	5,329.78	4.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6695	1,025,304.33	43,780.51	4.27%
01	7220	2,418,755.21	102,881.77	4.25%
01	7311	384,249.96	16,407.57	4.27%
01	7370	336,056.22	13,470.62	4.01%
01	7420	45,201,669.53	1,930,111.30	4.27%
01	7422	29,727,395.36	1,269,359.78	4.27%
01	7510	9,681,083.51	413,383.35	4.27%
01	7810	5,091,289.02	165,922.04	3.26%
01	8150	253,534,003.86	8,848,330.75	3.49%
01	9010	14,039,667.34	259,670.54	1.85%
11	5810	156,977.07	6,702.93	4.27%
11	6371	285,203.31	12,178.18	4.27%
11	6391	91,037,949.50	3,887,317.40	4.27%
11	9010	98,063.39	3,922.53	4.00%
12	5025	3,235,423.80	138,153.00	4.27%
12	5050	1,278,809.00	54,605.00	4.27%
12	5056	113,294.00	4,838.00	4.27%
12	5810	100,628.39	4,296.78	4.27%
12	6052	35,768.37	1,527.31	4.27%
12	6105	158,333,493.79	6,761,448.00	4.27%
12	7810	48,855.34	2,086.78	4.27%
12	9010	752,089.45	31,047.02	4.13%
13	5310	82,894,692.00	2,913,137.91	3.51%
13	5316	20,880,331.50	891,590.00	4.27%
13	5320	51,056,034.06	2,180,093.00	4.27%
13	5330	109,075,651.29	4,657,530.00	4.27%
13	5335	13,652,125.26	582,946.19	4.27%
13	5340	4,085,228.00	174,439.50	4.27%

2020-21 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
34,770.00	Sr .NET Developer	1.0	Benefits Open Enrollment
268,200.00	Project Director Level III	1.0	MISIS/Project Director
53,856.00	Project Manager Level III	1.0	Summer School Staff Application
510,511.00	Architect – Level I; Architect – Level II; Business Analyst - Level II; Business Analyst - Level III; Developer - Level II; Developer - Level III; Project Manager - Level II; Quality Assurance - Level III	33.0	Managed Services - MISIS
8,554.00	Other Application Programmer Level III	1.0	HP Load Runner Performance Test Developer
94,656.00	Developer Level II	1.0	Senior .Net Developer
78,482.25	Sr .NET Developer	1.0	Senior .Net Developer for 6415 - Partnership Registry System
26,775.00	Welligent System Architech	1.0	Welligent System Architech Services
142,702.00	Project Manager, Level III	1.0	MiSIS Project Management - Charter
247,200.00	Welligent Project Manager	1.0	Welligent Project Management
81,449.00	Sr. Net Developer Level II	1.0	Household Income and Unemployment
148,500.00	Welligent Software Developer	1.0	Welligent Software Architech and Development
176,990.00	Welligent Software Developer	1.0	Welligent SPED Software Development
173,000.00	Technical Support	74.0	Provide technical support to District's students and families
149,600.00	Welligent Software Developer	1.0	Welligent CALPADS Software Development
1,135,993.50	Technical Support	142.0	Provide technical support to District's students and families
80,920.00	Developer Level II	1.0	Senior .Net Developer for Unified Enrollment & Student Enrollment
7,348.20	Project Manager Level III	1.0	Disaster Recovery Project
2,128.00	SAP Basis Administrator Level II	1.0	SAP Support Pack Upgrade Project
66,631.50	Project Director Level III	1.0	Innovation Solutions Project Manager
29,400.00	Project Manager Level III	1.0	Project Manager-ECM/S3-Welligent-MISIS
22,160.25	Sr .Net Developer Level III	1.0	Senior .Net Developer for 6415 - Partnership Registry System
1,440,434.00	Technical Support	174.0	Provide technical support to District's students and families
660,102.00	Associate Consultant	29.0	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
40,320.00	SAP ABAP Developer Level II	1.0	SAP Workflow & Interface Development Project
86,592.00	Project Director Level III	1.0	Innovation Solutions Project Manager
64,260.00	Sr .NET Developer	1.0	Sr .Net Developer
58,480.00	Developer Level II	1.0	Senior .Net Developer for Various Projects
67,962.00	Data Architect Level III	2.0	Focus Development Services
47,927.00	Project Manager Level III	1.0	Project Management
99,200.00	Project Manager Level III	1.0	MISIS Project Mgmt - Charter
46,592.00	Sr. Net Developer Level II	1.0	Sr. .Net Developer
20,580.00	SAP Basis Administrator Level II	1.0	SAP Oracle and Portal System Upgrade Project
23,800.00	Sr. NET Developer	1.0	Sr. NET Developer
22,959.32	Developer Level II	1.0	Sr. .Net Developer
1,700,000.00	1-Chief Engineer, 1-Asst. Chief Engineer, 5-Certified Engr, 1-Non-Certified Engr.	8.0	Beaudry Building- Engineering Services
251,680.00	Consultant	1.0	Financial Planning and Analysis Improvement (consulting for CFO)
8,170,715.02			

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	81,410,496.30		36,599,846.87	118,010,343.17
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		81,410,496.30	0.00	36,599,846.87	118,010,343.17
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	53,289,508.96			53,289,508.96
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	28,120,987.34			28,120,987.34
4. Books and Supplies	4000-4999	0.00		36,599,846.87	36,599,846.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		81,410,496.30	0.00	36,599,846.87	118,010,343.17
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	61,769,926.94	5,040,384.29	321,158,170.44	270,105,062.95	803,751,228.23	2,735,986.40	29,477,912.72
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	19,511.84	19,511.84	19,511.84	19,511.84	19,511.84	19,511.84	20,424.00
3100 Alternative Schools	10.50	10.50	10.50	10.50	10.50	10.50	
3200 Continuation Schools	173.25	173.25	173.25	173.25	173.25	173.25	
3300 Independent Study Centers	66.00	66.00	66.00	66.00	66.00	66.00	
3400 Opportunity Schools	32.00	32.00	32.00	32.00	32.00	32.00	
3550 Community Day Schools	51.00	51.00	51.00	51.00	51.00	51.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.80	0.80	0.80	0.80	0.80	0.80	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,987.72	4,987.72	4,987.72	4,987.72	4,938.72	4,938.72	3,344.00
6000 ROC/P	138.28	138.28	138.28	138.28	138.28	138.28	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other	0.32	0.32	0.32	0.32	0.32	0.32	
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	24,971.71	24,971.71	24,971.71	24,971.71	24,922.71	24,922.71	23,768.00

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,282,229.13	0.00	4,282,229.13	316,324.68	4,598,553.81	
1110	Regular Education, K-12	4,070,781,643.18	1,170,915,450.14	5,241,697,093.32	387,199,771.70	5,628,896,865.02	
3100	Alternative Schools	98,167,248.94	616,479.09	98,783,728.03	7,297,071.21	106,080,799.24	
3200	Continuation Schools	35,472,529.37	10,171,904.91	45,644,434.28	3,371,716.11	49,016,150.39	
3300	Independent Study Centers	10,361,060.49	3,875,011.39	14,236,071.88	1,051,606.70	15,287,678.58	
3400	Opportunity Schools	6,978,748.44	1,878,793.41	8,857,541.85	654,299.19	9,511,841.04	
3550	Community Day Schools	12,200,176.30	2,994,326.99	15,194,503.29	1,122,405.22	16,316,908.51	
3700	Specialized Secondary Programs	356,117.22	0.00	356,117.22	26,306.08	382,423.30	
3800	Career Technical Education	13,037,906.29	46,969.83	13,084,876.12	966,568.83	14,051,444.95	
4110	Regular Education, Adult	4,214,680.00	0.00	4,214,680.00	311,334.88	4,526,014.88	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	958,973.00	0.00	958,973.00	70,838.53	1,029,811.53	
4760	Bilingual	479,534.19	0.00	479,534.19	35,422.79	514,956.98	
4850	Migrant Education	852,289.30	0.00	852,289.30	62,957.90	915,247.20	
5000-5999	Special Education	1,654,774,319.01	295,402,212.27	1,950,176,531.28	144,057,906.10	2,094,234,437.38	
6000	Regional Occupational Ctr/Prg (ROC/P)	14,575,740.67	8,118,736.00	22,694,476.67	1,676,421.97	24,370,898.64	
Other Goals							
7110	Nonagency - Educational	108,585.86	0.00	108,585.86	8,021.15	116,607.01	
7150	Nonagency - Other	10,668,301.46	18,787.93	10,687,089.39	789,446.34	11,476,535.73	
8100	Community Services	2,692,522.98	0.00	2,692,522.98	198,894.42	2,891,417.40	
8500	Child Care and Development Services	679,632.74	0.00	679,632.74	50,203.90	729,836.64	
Other Costs							
----	Food Services					78,024,417.76	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					87,354,537.27	
----	Other Outgo					44,233,234.39	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	41,640,128.30	41,640,128.30	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(22,307,859.53)	(22,307,859.53)	
----	Total General Fund and Charter Schools Funds Expenditures	5,941,642,238.57	1,494,038,671.96	7,435,680,910.53	568,599,786.47	8,213,892,886.42	

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	3,080,416.95	125,442.19	0.00	1,076,369.99	0.00	0.00	0.00			0.00	0.00	4,282,229.13
1110	Regular Education, K-12	3,103,362,976.10	452,836,543.73	39,265,561.59	123,942,593.32	202,579,323.31	19,530,074.18	111,326,261.36			15,137,941.07	2,800,368.52	4,070,781,643.18
3100	Alternative Schools	3,111,555.76	26,316,349.30	0.00	65,270.57	350,648.98	67,450,039.98	115,856.34			757,528.01	0.00	98,167,248.94
3200	Continuation Schools	21,982,463.78	324,088.39	0.00	11,379,695.47	64,628.03	5,880.00	0.00			1,658,031.10	57,742.60	35,472,529.37
3300	Independent Study Centers	9,010,310.42	188,541.00	0.00	950,966.50	189,928.10	0.00	0.00			21,314.47	0.00	10,361,060.49
3400	Opportunity Schools	4,177,793.08	153.77	0.00	1,429,356.97	344,622.78	0.00	0.00			1,026,821.84	0.00	6,978,748.44
3550	Community Day Schools	6,923,823.94	300,808.96	0.00	2,477,220.81	2,497,131.00	384.00	0.00			807.59	0.00	12,200,176.30
3700	Specialized Secondary Programs	356,117.22	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	356,117.22
3800	Career Technical Education	9,279,071.89	3,618,574.11	2,476.95	0.00	137,780.09	0.00	0.00			3.25	0.00	13,037,906.29
4110	Regular Education, Adult	2,409,612.00	1,143,049.00	0.00	360,884.00	301,135.00	0.00	0.00			0.00	0.00	4,214,680.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	789,870.00	169,094.00	0.00	0.00	9.00	0.00	0.00			0.00	0.00	958,973.00
4760	Bilingual	84,152.50	39,142.76	321,003.75	9,616.14	25,619.04	0.00	0.00			0.00	0.00	479,534.19
4850	Migrant Education	325,104.62	0.00	2,333.49	354,148.13	169,928.19	0.00	0.00			774.87	0.00	852,289.30
5000-5999	Special Education	1,329,339,467.76	84,593,802.32	33,402,102.86	39,433,291.46	124,195,907.01	43,548,324.56	0.00			261,423.04	0.00	1,654,774,319.01
6000	ROC/P	13,821,364.01	219,138.12	418.72	534,737.68	0.00	0.00	0.00			82.14	0.00	14,575,740.67
Other Goals													
7110	Nonagency - Educational	75,451.48	33,087.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.92	0.00	108,585.86
7150	Nonagency - Other	267,994.61	2,579,874.11	0.00	0.00	6,723,649.42	0.00	1,012,020.77	0.00	84,762.55	0.00	0.00	10,668,301.46
8100	Community Services		0.00	0.00	0.00	0.00	0.00		2,692,522.98	0.00	0.00	0.00	2,692,522.98
8500	Child Care and Development Services	19,381.00	404.08	0.00	0.00	0.00	0.00		659,847.67	0.00	(0.01)	0.00	679,632.74
Total Direct Charged Costs		4,508,416,927.12	572,488,093.30	72,993,897.36	182,014,151.04	337,580,309.95	130,534,702.72	112,454,138.47	3,352,370.65	84,762.55	18,864,774.29	2,858,111.12	5,941,642,238.57

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	514,190,886.84	631,393,997.44	25,330,565.86	1,170,915,450.14
3100	Alternative Schools	276,704.01	339,775.08	0.00	616,479.09
3200	Continuation Schools	4,565,616.11	5,606,288.80	0.00	10,171,904.91
3300	Independent Study Centers	1,739,282.33	2,135,729.06	0.00	3,875,011.39
3400	Opportunity Schools	843,288.41	1,035,505.00	0.00	1,878,793.41
3550	Community Day Schools	1,343,990.89	1,650,336.10	0.00	2,994,326.99
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	21,082.21	25,887.62	0.00	46,969.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	131,440,200.93	159,814,664.48	4,147,346.86	295,402,212.27
6000	ROC/P	3,644,060.01	4,474,675.99	0.00	8,118,736.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	8,432.88	10,355.05	0.00	18,787.93
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		658,073,544.62	806,487,214.62	29,477,912.72	1,494,038,671.96

Unaudited Actuals
2020-21
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	115,088,900.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	835,180.16
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	397,391,677.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	77,591,887.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	590,907,646.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,941,642,238.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,494,038,671.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,435,680,910.53
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	116,786,458.80
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	164,961,395.43
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	281,953,251.53
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	563,701,105.76
D. Total Direct Charged and Allocated Costs (B3 + C5)		7,999,382,016.29
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.39%

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	78,024,417.76				78,024,417.76
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			87,354,537.27		87,354,537.27
Other Outgo (Objects 1000-7999)				44,233,234.39	44,233,234.39
Total Other Costs	78,024,417.76	0.00	87,354,537.27	44,233,234.39	209,612,189.42

Unaudited Actuals
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	48,089,221.54	0.00	0.00	(22,307,859.53)				
Other Sources/Uses Detail					265,006,183.95	38,165,291.88		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,332.20	0.00	3,910,121.04	0.00				
Other Sources/Uses Detail					4,340,241.21	5,854.21		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	380.47	0.00	6,998,001.89	0.00				
Other Sources/Uses Detail					17,125,698.50	14,249.50		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(48,094,934.21)	11,399,736.60	0.00				
Other Sources/Uses Detail					135,990.15	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					270,032,998.80	142,676,211.71		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,061.35	97,372,619.86		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					26,441,662.69	75,287,462.90		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					99,362.67	23,398,630.85		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					16,412,992.71	674,871.12		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	227,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	48,094,934.21	(48,094,934.21)	22,307,859.53	(22,307,859.53)	604,595,192.03	604,595,192.03	0.00	0.00

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2020-21 and 2021-22, the District's appropriations limits are \$4.0 billion for both fiscal years. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2020-21 fiscal year and a projected Gann Limit for the 2021-22 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2020-21 and 2021-22 fiscal years set forth in Attachment “I” are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2020-21 and 2021-22 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with the District Appropriations Limit Calculations to interested citizens of this district.

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,872,524,809.14		3,872,524,809.14			4,025,405,621.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	454,420.42		454,420.42			455,355.64
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	414,376.49		414,376.49	388,116.19		388,116.19
2. Total Charter Schools ADA (Form A, Line C9)	40,979.15		40,979.15	39,448.13		39,448.13
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			455,355.64			427,564.32
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,505,580.81		6,505,580.81	6,505,581.00		6,505,581.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,113,430.40		7,113,430.40	7,113,430.00		7,113,430.00
4. Secured Roll Taxes (Object 8041)	1,331,255,405.94		1,331,255,405.94	1,312,076,579.00		1,312,076,579.00
5. Unsecured Roll Taxes (Object 8042)	44,353,849.83		44,353,849.83	44,353,850.00		44,353,850.00
6. Prior Years' Taxes (Object 8043)	34,581,473.18		34,581,473.18	38,066,487.00		38,066,487.00
7. Supplemental Taxes (Object 8044)	32,139,835.45		32,139,835.45	30,601,147.00		30,601,147.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	256,203,767.28		256,203,767.28	235,473,931.00		235,473,931.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	677,237.10		677,237.10	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	127,673,132.99		127,673,132.99	106,392,967.00		106,392,967.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,840,503,712.98	0.00	1,840,503,712.98	1,780,583,972.00	0.00	1,780,583,972.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,840,503,712.98	0.00	1,840,503,712.98	1,780,583,972.00	0.00	1,780,583,972.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			61,413,654.37			70,605,556.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			61,413,654.37			70,605,556.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,133,438,938.32		4,133,438,938.32	4,357,476,929.00		4,357,476,929.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	206,078.37		206,078.37	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,133,645,016.69	0.00	4,133,645,016.69	4,357,476,929.00	0.00	4,357,476,929.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,755,963,944.60		8,755,963,944.60	11,776,475,324.00		11,776,475,324.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,734,823.89		9,734,823.89	5,184,083.00		5,184,083.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2020-21 Actual			2021-22 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,872,524,809.14			4,025,405,621.49
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			0.9390
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,025,405,621.49			3,996,441,620.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,840,503,712.98			1,780,583,972.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,642,676.80			51,307,718.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,246,315,562.88			2,286,463,204.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,246,315,562.88			2,286,463,204.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,548,756.43			1,791,129.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,845,052,469.41			1,782,375,101.77
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,241,766,806.45			2,284,672,074.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,845,052,469.41			
b. State Subventions (Line D8)			2,241,766,806.45			
c. Less: Excluded Appropriations (Line C23)			61,413,654.37			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,025,405,621.49			

