

**Central Union High
School District**

**2021-2022
Revised Budget**

**2020-2021
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS 2020-2021

SEPTEMBER REVISED BUDGET 2021-2022

September 14, 2021



Unaudited and September Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. By September 15, the District closes its financial books on the previous fiscal year and updates the current year's budget based on the latest information from Sacramento and Washington, D.C. A big part of the adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the condition of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. As the fiscal year progress, two additional budget reports called interim reports are presented to the Board of Trustees. One report is provided in December and the other in March. These reports provide updated information regarding the District's financial status.

This report includes three major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year. Specifically addressing major changes between the Estimated Actuals and the Unaudited Actuals and between the July 1 Budget and the September Revised Budget.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts and figures
3. Final Unaudited Actuals for other District Funds.



State Information

In May 2021, Governor Newsom unveiled his 2021-22 May Revise State Budget that, compared to 2020-21, went from a \$54.3 billion deficit to a historic \$75.7 billion surplus. Along with the approximate \$76 billion surplus was an extra \$25 billion from federal resources which amounted to a total of \$100 billion in surplus. The State is also projecting to establish a \$24 billion reserves. This is an undeniable V-shaped recovery for the State of California.

For 2020-21, the Governor continued with an unfunded Cost of Living Adjustment (COLA) of 2.31%. Although for 2021-22, the Governor signed and enacted a State Budget with a “Mega” COLA of 5.07% for the LCFF of which the prior unfunded 2.31% COLA will be made up.

For 2021-22, Proposition 98 is estimated to top at \$93.7 billion or a \$7.9 billion increase over the Governor’s January Budget. As you can see in the table below, the change in LCFF Funding went from a +\$2 billion in January to a \$3.2 billion in the Enacted Budget. The COLA for 2021-22 went from a statutory of 1.5% to a compounded COLA of 4.05% to a “Mega” COLA of 5.07%.

Below is a chart that details the changes in State funding between the January Budget, the May Revision and the Enacted Budget for 2021-22.

Item	Governor’s Budget	May Revision	Enacted Budget
LCFF Funding Increase	\$2 billion	\$3.2 billion	\$3.2 billion
Proposition 98 Minimum Guarantee			
2019–20	\$79.5 billion	\$79.3 billion	\$79.3 billion
2020–21	\$82.8 billion	\$92.8 billion	\$93.4 billion
2021–22	\$85.8 billion	\$93.7 billion	\$93.7 billion
COLA	1.5%	1.7%	1.7%
Compounded COLA	3.84%	4.05%	4.05%*
“Mega” COLA	N/A	5.07%	5.07%**
One-Time Discretionary	\$0	\$0	\$0

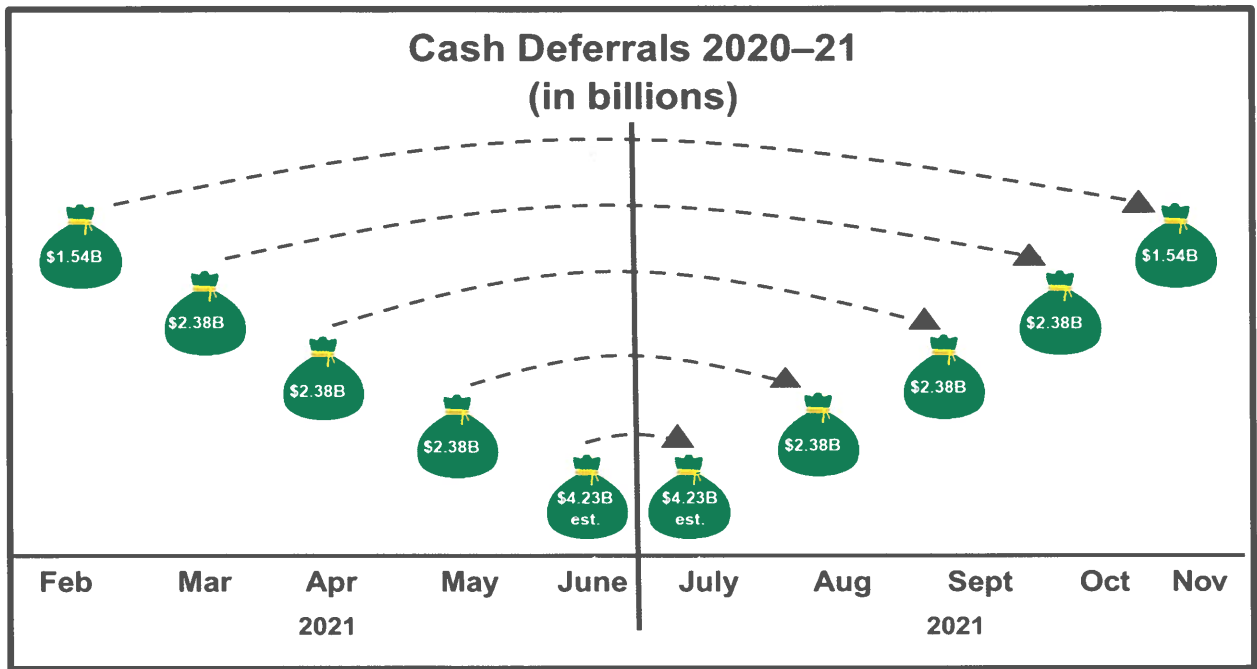
*General Child Care, the California State Preschool Program, and Adult Education will receive the compounded COLA

**The LCFF will receive the “Mega” COLA

State Cash Deferrals

Due to the projection of major State revenue decreases, the State’s 2020-21 Budget included cash deferrals nearly \$13 billion for K–12 funding. Cash deferrals are changes in law that delay the schedule of apportionments or cash disbursements allowing the state to retain cash for a period of time. School districts then have the burden of borrowing cash in order to cover operational expenditures.

The Governor moved forward with all of the 2020-21 deferrals as illustrated below that began in February and went through June, 2021. Below is an illustration of the cash deferrals that were imposed in the second half of 2020-21.



The Governor’s 2021-22 Enacted Budget eliminated the deferrals moving forward and accelerated the repayment of the cash from the February through April 2021 deferrals to be paid in August as noted below.

Cash Flow and Deferrals: Repayment Schedule.

February 2021	March 2021	April 2021	May 2021
\$1.54 Billion	\$2.38 Billion	\$2.38 Billion	\$2.38 Billion
November 2021	October 2021	September 2021	August 2021
August 2021	August 2021	August 2021	

CalSTRS & CalPERS

In 2020-21, the Legislature and the Governor agree to provide \$2.3 billion in funding relief for employer statutory contributions to the California State Teachers’ and the California Public Employees’ Retirement Systems. In other words, this contribution to the CalSTRS and CalPERS Retirement System came as a rate relief for employers in 2020-21.

Governor Newsom did not propose relieve for school employers for 2021-22 for the California State Teachers’ Retirement System (CalSTRS) or the California Public Employees’ Retirement System (CalPERS). Assembly Bill 1469 gave authority to the CalSTRS Board to increase/decrease the employer and State contribution rates to fully exhaust the unfunded liability by 2046. The current adopted rate did not change from the 16.92% CalSTRS employer rate previously estimated.

In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021–22 to be 22.91%. It is projected that the CalPERS employer rate will grow to 27.80% in 2025-26. **(additional CalSTRS/CalPERS information included later in narrative)**

Rainy Day Fund

During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account (BSA) in order to hedge off future economic downturns in the State's economy. During 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made since the inception in 2014. This left the BSA with approximately \$8.3 billion. Due to the dramatically improved revenue forecast, the Enacted Budget included increases to the BSA Balance for 2020-21 to \$12.5 billion and an additional \$3.3 billion in 2021-22 to end with a total balance of \$15.8 billion.

Cap on District Reserves

When the State meets certain criteria, it is required to put money in the education rainy day fund. Based on the Enacted Budget, the State is required to deposit \$6.4 billion into the Prop 98 reserve account which will reach 8.1% of the K-12 portion of the minimum guarantee. There is a cap on district reserves that will be triggered based on this deposit. The percentage in this reserve account is above the 3% trigger and now districts will have to plan to spend down their reserves or commit funds in order to establish a General Fund Ending Fund Balance of 10% beginning in 2022-23. The District will be looking at this requirement very closely as we progress through the 2021-22 fiscal year.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)

In 2018-19, the District received full implementation of LCFF funding. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. In 2019-20, since the target had been reached, the District only received the statutory COLA of 3.26% as additional funding for the LCFF. This only generated approximately \$1.63 million in new revenues for that year. The LCFF was basically flat in 2020-21 since the statutory COLA of 2.31% was not funded as per the State Budget Act.

The 2021-20 Enacted Budget increases the cost-of-living adjustment (COLA) provided in the Governor's Budget in two ways. First, the State Budget recognized the statutory COLA for 2021–22 as 1.70%. Second, an additional \$520 million in Proposition 98 General Fund revenues was provided to increase the LCFF COLA by an additional 1.00% which brought it to 2.70%. The 2.70% COLA is then compounded with the 2020–21 statutory COLA of 2.31% which resulted in an LCFF "Mega" COLA of 5.07% for 2021–22.

Purpose of Supplemental & Concentration Funding

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced-price meals), and Foster Youth. The targeted students are referred to as "unduplicated pupils" since no student can be counted more than once no matter if they fall under more than one student category under the LCFF model.

The targeted funding resources for these students are called Supplemental and Concentration Grant Funds (S&C) and is based on the percentage of unduplicated students identified in the three categories stated above. Districts are to target these particular funds based on the Local Control and Accountability Plan.

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will

meet identified needs, specified goals, and priorities in terms of services and actions necessary in achieving these goals.

The main principal of the LCAP is to show **how** the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD’s three-year average percentage of unduplicated students enrolled in our District is 76.60%.

The 2021-22 Enacted Budget augmented funding for the Concentration Grant by approximately \$1.1 billion. This was an additional 15% funding to the program based on unduplicated pupil percentages that must be reported as a one-time supplement. For the Central Union High School District, this means approximately \$1.56 million in additional Concentration dollars for 2021-22. Below is a comparison of the Base Grant and S&C funding between 2020-21 and 2021-22 fiscal years.

A summary of the Central Union High School District's estimated LCFF & LCAP Funding is shown below:

	2020-21	Est. 2021-22
Estimated Base Grant*	\$38,859,927	\$40,828,906
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$10,112,130	\$11,987,366
Estimated Total LCFF Funding	\$49,315,600	\$53,159,815
Percentage to Increase or Improve Services	26.02%	29.36%

*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the LCFF calculation.

Enrollment/Average Daily Attendance (ADA) – District History and Projection

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2021-2022 is 4,115. This is a projected decrease of 25 students from the 2020-2021 enrollment figure of 4,140.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2021-22, the District’s LCFF accounts for **97.5%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District’s attendance equates to a gain or loss of approximately +/- **\$520,000**.

Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Attendance percentages were reviewed, various forms were revised, parent notifications and communication improved, and media outreach was used to enhance public awareness on the importance of student attendance. Due to this effort, the District has decreased chronic absenteeism and increased attendance percentages.

The District’s ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District’s ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. The District’s ADA % for 2018-19 increase to **95.95%**.

Due to the pandemic, the State Legislature passed a bill to account for P-2 through the last full attendance month prior to the schools closing in 2019-20. For CUHSD, we account for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's P-2 ADA for 2019-20 is 3,999.79 and our attendance percentage was **96.10%**. Based on the legislative bill, the 2019-20 ADA not only will be used for 2020-21 but will be used for 2021-22 for funding purposes.

The District collects enrollment data from CUHSD's feeder districts based on the October CALPADS reporting window. Using this data, the district, *in a normal year*, would be projecting enrollment to be 4,115 for 2021-22. Using a four-year average attendance percentage times the projected 2021-22 enrollment generates a P-2 ADA of 3,946.24.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

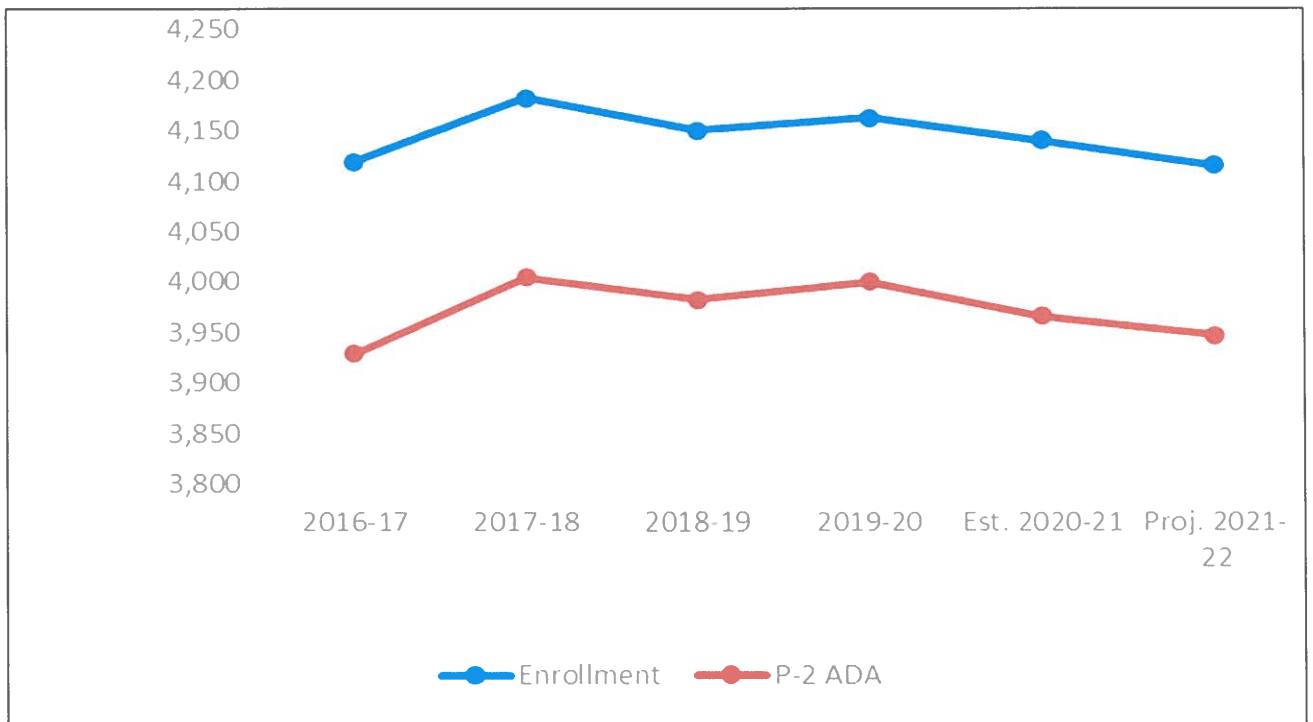


Table 2 below provides a history of the District's the ADA-to –Enrollment.

Table 2

Central Union High School District CALPADS Enrollment vs. P-2 Attendance

	2016-17	2017-18	2018-19	Oct. 2, 2019 2019-20	Oct. 7, 2020 2020-21	Projected 2021-20
CALPADS Enrollment (October Snapshot)	4,119	4,182	4,150	4,162	4,140	4,115
Change in Enrollment	(1)	63	(32)	12	(22)	(25)
Percentage Change	-0.02%	1.53%	-0.77%	0.29%	-0.53%	-0.60%

	2016-17	2017-18	2018-19	2019-20	Estimated 2020-21	Projected 2021-22
P-2 Actual Attendance	3,928.80	4,003.96	3,982.12	3,999.79	3,965.94	3,946.24
Change in ADA Attendance P/Y	13	75	(22)	18	(34)	(20)
Percentage Change	0.32%	1.91%	-0.55%	0.44%	-0.85%	-0.50%

P-2 Actual Attendance as a % of CALPADS Enrollment	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	95.38%	95.74%	95.95%	96.10%	95.80%	95.90%

Federal Stimulus Funding – CARES Act, CRRSA Act, ARP Act

In order to stabilize the economy, the Federal Government approved multiple federal relief packages. The federal government issued the Coronavirus Aid, Relief, and Economic security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Under each of these “Acts” are various funding resources that supports instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Budgeted Restricted Revenues and Expenditures are higher in 2020-21 and in 2021-22.

The District will modify or update its 2021-2022 Budget in December, 2021 to better account for these funds and other Federal funds once more information is available.

2020-21 (Comparison of Estimated Actuals to Unaudited Actuals)

Revenues:

The District’s Unaudited Revenues for 2020-21 has been modified as compared to the Estimated Actuals presented in June, 2021. Internal figures were adjusted based on the fact that restricted Federal Program dollars were not spent as expected due to our school closures and operational slowdown back beginning in March, 2020. Additionally, the Budget continued to include on-going cash deferrals for the June P-2 Apportionment and also February through May apportionment “rain checks”

which caused major concerns early on in terms of cash. Other State resources increased at closing. Here is additional information on the District's Revenues:

- Slight adjustment to the District's LCFF. Increased from \$49.2 to \$49.4 million.
 - Federal Revenues are up by \$941,032. This is due to upward adjustments to the Federal categorical revenue dollars that we are required to report based on the actual expenditures under these programs. Most Federal programs must balance between revenue and expenditures at the end of the year hence revenues must be recognized at the program's expenditure level. The unspent Restricted funds will be accounted for at First Interim as deferred revenue (unspent revenue) in 2021-22. Again, in this case, revenues are recognized when expenditures occur. Programs that encountered deferred revenue include:
 - Title I Basic Grant
 - Title I Migrant Education
 - Title III Limited English
 - Title IV Student Support
 - Teacher Quality Program
 - School Improvement Funding
- Other programs that also fall under this category are the Federal Stimulus Funds – Coronavirus Impact Aide dollars. The majority of the increase in the Federal Revenues came from the CRRSA – ESSER II fund.
- Other State Revenues decreased by \$3,071,935. The majority of this change was an adjustment to unspent CTE Initiative Grant, IN-Person Learning Grant, Extended Learning Opportunity Grant and the State's CalSTRS On-Behalf of Pension Contribution.
 - Other Local Revenues increased by \$1,152,234. The majority of this increase was due to recognizing unspent funding for the Strong Workforce Grant. Also, the District received additional dollars from the Redevelopment Agency dollars based on property tax proceeds. These funds are to be used to improve/enhance school facilities.

Total Estimated Actual Revenues in June, 2021 = \$72,267,126. Total Unaudited Actual Revenue = \$71,267,126. The Difference between the two budgets is \$664,437.

Expenditures:

The District's 2020-21 Unaudited Actual Expenditures decreased by \$8,247,893 as compared to the Estimated Actuals. The Unrestricted and Restricted Unaudited Actual expenditures decreased by \$2,107,018 and \$6,140,875, respectively. A major reason is that the District closed schools and shut down the majority of operations starting in March, 2020 and through the 2020-21 fiscal year causing proposed purchases not to be made and operational costs to greatly diminish. As mentioned above in "Restricted Revenues", expenditures did not materialize as previously budgeted so hence a drop in recorded Revenue. Here is additional information on the District's Expenditures:

- Certificated Salaries in general increased by \$580,910. This was due to including and adjusting for the negotiated settlement with the El Centro Secondary Teachers Association (3% on Salary Schedule and 4% one-time Off Salary Schedule). The District shifted expenditures from the Unrestricted side of the budget to the Restricted side in order to appropriately designate the one-time 4% salary increase for supporting and maintaining activities that were necessary to maintain operations and continuity of services. This funding came from the CRRSA - ESSER II Act.

- Classified Salaries increased by \$752,048. This was also due to negotiated settlement with CSEA for 2020-21 (3% on Salary Schedule and one-time \$2,000/Full Time Equivalent).

Like with the Certificated settlement, the Classified staff's one-time \$2,00/FTE was charged over to the CRRSA- ESSER II's Restricted budget . Again, this one-time was provided for supporting and maintaining activities that were necessary to maintain operations and continuity of services.

- Employee Benefits decreased by \$250,464. This was due to an adjustment to the State's CalSTRS On-Behalf of Pension Contribution.
- Books and Supplies dropped by \$6,256,662. Due to the closure of schools and operations for 2020-21, the costs of District operations and purchasing/payments slowed down greatly within this category. A majority of materials and supplies that were budgeted within the LCAP did not get spent. Also, expenditures for the Transportation and Operations Department were greatly reduced. As for the Restricted budget, much went unspent like the Lottery Materials dollars, Title I, various other Title programs and Federal Stimulus funds. It was also anticipated that the District would spend more of the Federal Stimulus Funds on technology. There was also a shift of CRRSA budgets in 2020-21 that are now allocated to be spent in 2021-22.
- Services and Other Operating decreased by \$2,647,436. This again is due to the shutdown of District operations during the 2020-21 fiscal year. For example, areas of expenditures like Travel & Conference, Professional Consulting Services and Operating Expenses were lower or eliminated. The majority of the decrease came from reduced restricted expenditures Others dollars went unspent from various Title Programs, Learning Communities for Schools Program and School Improvement Funding Program. There was also a shift of CRRSA budgets in 2020-21 that are now allocated to be spent in 2021-22.
- Actual Capital Outlay expenditures dropped compared to the Estimated Actual Budget. This category decreased by \$183,305. The drop came from Restricted expenditures specifically the Strong Workforce and the CTE Incentive budgets which will be moved for improvements in 2021-22.
- Other Outgo was stable at \$723,727. This is the amount the District's LCFF passes through to the Imperial County Office of Education for students that they served that belong to Central Union HSD. The Indirect Rate costs was stable at \$473,902.

Other Financing Sources/Uses

The Transfers Out Category in Other Financing Sources/Uses category did not change from the \$3.1 million. The District transferred \$3 million to Fund 400 Special Reserve for Capital Outlay and \$100,000 to Fund 140 Deferred Maintenance. The District eliminated the transfer to the Cafeteria Fund since it was determined that the fund was going to sustain itself based on the shift of salary expenditures into the CARE Act Fund (General Fund).

The Contributions category increased by \$440,951 based on the increases in expenditures Special Education and Routine Restricted Maintenance. This is usually the case for these programs as they require Unrestricted funding support to maintain its operations.

2020-21 General Fund Ending Fund Balance

Due to the major decreases in Unrestricted and Restricted Expenditures and the major influx of Federal Stimulus dollars, the District realized an increase to the General Fund Balance by \$9.1 million. The Unaudited Actuals Ending Fund Balance for Unrestricted and Restricted is \$14,748,111 and \$5,547,392 respectively.

2021-22 (Comparison of July Adopted Budget to September Revised Budget)

Revenues:

The Budgeted Revenue for 2021-22 increased significantly based on several factors. Information as to those factors are listed below:

- The budgeted LCFF revenue was adjusted upward based on Governor Newsom's final budget for 2021-22. The increase to the budget was \$1.3 million. This is the projected 2021-22 LCFF as compared to the July 1, 2021 Budget. This upward adjustment is due to the LCFF increase of 15% to the Concentration Grant.
- Federal Resources are now stated to be higher in the September Budget. The increase is due to adjustments to the Title I Program Revenues. Although this is the current adjustment for 2021-22, other adjustments in this category are still to be made at First Interim in order to book deferred revenue (carry-over) funds from various Title programs and other Restricted resources like CRRSA and ARP Act funds. The District budgeted other CRRSA and ARP Act funds in the July 1, Budget.
- Other State Revenues budget decreased based on revisions to the In-Person Learning Grant. Again, further adjustments will be made at First Interim when account closing information is available to provide figures on deferred revenues or carry over.
- Other Local Revenues remained stable at \$2.9 million.

Total 2021-22 July 1 Budget Revenues = \$69,624,975. Total Unaudited Actual Revenue = \$70,090,931. The Difference between the two budgets is \$465,956.

Expenditures:

The District's 2021-22 September Budget Expenditures increased by \$959,359 as compared to the July 1 Adopted budget. Here is additional information regarding budgeted expenditures:

- Certificated Salaries in general increased to account for the on-going costs of the 2020-21 negotiated settlement with the El Centro Secondary Teachers Association which is basically the on-going 3% increase to the Salary Schedule.
- Classified Salaries decreased by \$87,944. Although the CSEA 3% on-going Salary Schedule increase is budgeted here, other factors have reduced the adjustment. Classified support and Instructional Aide overtime will need to be reestablished within the various categorical programs.
- Employee Benefits decreased by \$292,339. This was due to an adjustment to the State's CalSTRS On-Behalf of Pension Contribution.
- Books and Supplies increased by \$111,158. The major factor for increasing this category was the reestablishment of Materials & Supplies budgets with the LCAP. Future adjustment may be needed at First interim based on carry-over funds and the need for supplies. Some of the Restricted programs that we will look at are the Books and Supplies category for:
 - Strong Workforce
 - Title I Migrant
 - Special Education

- California Health Science CAPA
- State Prop 98 Learning Loss Mitigation Program
- CRRSA & ARP Federal Funds
- Services and Other Operating budget increase by \$581,126. Some of the programs that needed adjustments were Special Education, Strong Workforce Program, Teacher Quality Restricted Lottery, Extended Learning Opportunity Grant, and Title I
- Budgeted Capital Outlay expenditures increased slightly compared to the July 1 Adopted Budget. This category increased by \$101,648. The major adjustment to this category was to re-establish capital outlay budgets in the LCAP. The District is planning on purchasing two (2) buses under the LCAP.
- Other Outgo was slightly modified to better account for the LCFF funding pass-through to the Imperial County Office of Education based on District students being served in its programs. The Indirect Rate balance of \$32,907 is due increases in General Fund Expenditures for support services.

Other Financing Sources/Uses

The Other Financing Sources/Uses category went up by \$1,000,000. This was to transfer funds to Fund 140 Deferred Maintenance in order to support the capital improvement and maintenance repair/replacement projects that were approved by the Board of Trustees.

The Contributions category slightly increased by \$65,956 based on the projected increases in expenditures in Special Education and Routine Restricted Maintenance.

2021-22 General Fund Ending Fund Balance

The District is projecting decrease in the General Fund by approximately \$812,436. The Unaudited Actuals Report identifies the General Ending Fund Balance to be \$19,483,066.

CalSTRS/PERS Funding Plan

CalSTRS

As part of the 2014–15 State Budget, the California State Teachers' Retirement System (CalSTRS) Full Funding Plan (AB 1469) was put in place to propel the retirement system to be fully funded in 32 years. The plan included statutory employer and state contribution rates initially, and then gave authority to the CalSTRS Board—for the first time—to increase contribution rates to fully exhaust the unfunded liability by 2046. In 2014-15, Governor Brown had estimated the total unfunded liability to be \$73.7 billion.

In an attempt to assist school districts, the Governor redirect approximately \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Since this is one area that the Legislature and Governor have agreed to do, the District is utilizing the rates listed below for the 2021-22 budgets and beyond. The current 2020-21 CalSTRS's employer rate was 16.15%.

Table 7 illustrates the CalSTRS employer rates over time.

Table 7 – CalSTRS Rate Schedule

	Actual	Projected		
	2021–22	2022–23	2023–24	2024–25
Employer Contribution Rate	16.92%¹	19.10%	19.10%	19.10%

¹Adopted by the CalSTRS Board in June 2021; rates in the subsequent years are subject to change based on board decision

CalPERS

CalPERS continues to have an increase in rates but not at the speed that had been previously anticipated before Governor Newsom’s assistance to redirect funds to offset the CalPERS rates. In 2019-20, the CalPERS rate was 19.721%. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor’s buydown. After the buy-down, the rate was revised downward to 20.7%. Still an increase but not as large as anticipated. The District has included these figures below in the budget and multi-year projections. The year-over-year increase to the employer’s or District’s portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 until 2022-23. The impact of these increased costs is shocking and has a direct and significant impact to the budget which will continue through 2025-26.

Table 8 illustrates the CalPERS employer rates. The District will continue to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with direct assistance to meet this unfunded liability.

Table 8 – CalPERS Rate Schedule

	Actual	Projected				
	2021–22	2022–23	2023–24	2024–25	2025–26	2026–27
Employer Contribution Rate	22.91%¹	26.10%	27.10%	27.70%	27.80%	27.60%

¹Adopted by CalPERS Board in April 2021; rates in the subsequent years are subject to change based on board decision

Bargaining Units

El Centro Secondary Teachers Association

The District settled with the El Centro Secondary Teachers Association for the 2020-21 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in April, 2020 with a TA Agreement that was ratified by the Board of Trustees on June 22, 2021. The Agreement included an on-going 3.00% increase to the salary schedule. It also included a one-time off-scheduled salary payout of 4.0%. There are other added costs such as increases to the hourly rate from \$42/hr. to \$45/hr. and increasing the Health and Welfare cap to the current stated H&W premium.

The District has included these costs in the 2020-21 Fiscal Year. The on-going costs of this settlement will be included as part of the costs for the 2021-22 fiscal year.

California School Employees Association

The District also reached an agreement with the California Schools Employees Association (CSEA) bargaining unit members for 2020-21. The Board of Trustees also ratified the Agreement on June 22, 2021. The Agreement included an on-going 3.00% increase to the salary schedule and a one-time off-scheduled salary payout of \$2,000 per Full Time Equivalent employee (FTE = 8hr. day employee). Other increases included increasing the Health and Welfare cap of \$825.00/month to \$909.35/month.

The District has included these costs in the 2020-21 Fiscal Year. The on-going costs of this agreement will also be included in the 2021-22 Budget.

District Reserves

For 2020-21, the District closed the books with an increase in the Unrestricted General Fund reserves by \$8.8 million which of \$5.5 million is Restricted. The District is projecting a decrease or deficit \$812,435 for 2021-22. One of the District's priorities is to continue improving our educational facilities for students and staff. Although, our local Measure K school bond pass in June, 2016, the District is setting aside funds in anticipation of the delay in the issuance and receipt of State School Facility funds and increased construction cost that may affect the completion of the new STEM Building at Central. A large amount of funds will also be committed for the construction of the Aquatic Center at Southwest High School.

Important Note: District Reserves & The Cap

It is important to note again the impact of the required 10% cap on General Fund reserves as we move through the 2021-22 fiscal year and report this unsubstantiated level in the 2022-23 July 1 Budget. Unsubstantiated because the 10% will not weather a recession or other unforeseen economic downturns which will leave the District vulnerable to making cuts to meet the obligations of the District. The Central Union High School District has a Board Policy that requires a minimum of 16.7% reserve which is the equivalent to three months of operational costs.

Cash Flow

The District will continue keeping a close watch on its General Fund cash flow especially after the impact of the pandemic and the Governor's implementation of cash deferrals in 2020-21. Given that Federal Coronavirus Aid funds and other Covid-19 impact mitigation dollars have been distributed to schools, it is projected that the District will maintain a positive cash balance in 2021-2022, 2022-23, 2023-24.

Other District Funds

Adult Education Fund

A little history...The Adult Ed. program was expanding back in 2017-18 which caused the program to move into a new Adult Education building. The lease for the new building is coming from Adult Ed program resources. There was a one-time tenant improvement for the new building which was paid out of the Adult Ed Fund. The program continues to grow. The Ending Fund Balance for 2020-21 is \$694,099. For 2021-22, we are estimating an Ending Fund Balance of \$1,141,553. The District will revise the budget as additional information is provided by the State. We anticipate a moderate revenue increase to the Adult Education Block Grant in future years.

Cafeteria Fund

The Cafeteria Fund is closing its books for 2020-21 surplus of \$969,728. This will increase the Fund Balance from \$706,534 to \$1,676,262. It is projected that the fund will have a surplus in 2021-22 of \$237,067. Since the District is now operating meals at school for in-person instruction, it is unclear what the student participation will be and what kind of funding will be available to off-set revenue decreases. At this time, since the Fund does not need additional resources to meet operation costs, the District will not make a contribute from the General Fund. Past contributions have been approximately \$160,000.

Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Over time, other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund

to cover the costs. This is done through the Board approved Facility Improvement and Capital Renewal Plan. The District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year. In 2020-21, the District transferred \$100,000 to the Fund.

The Ending Fund Balance for 2020-21 is zero as the fund was utilized in its entirety. The District has transferred \$1,000,000 to this fund in August in order to meet the facility needs of the District.

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of July 1, 2019) reported that the District's unfunded accrued liability has reached \$11.6 million with an actuarial liability for District-paid retiree benefits totaling \$20.2 million. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. No contributions were made to the fund in 2019-20 and 2020-21. The Unaudited Balance for 2020-21 is \$2,747,693. The projected Ending Balance for 2021-22 is \$2,752,693. Currently, there is no plan to transfer funds in 2021-22.

Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K Bond funds. Measure K was passed by voters in June, 2016 by an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the District has planned to use funds to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The second series, Series 2019, was issued in April, 2019.

The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2020-21. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building is projected to be completed in the Fall of 2021. Ending Fund Balance for 2020-21 is \$9,199,325. This supporting balance increased by transferring the expenditures from this Fund 210 to Fund 400 Special Reserve for Capital Outlay. Funds were necessary in order to complete the STEM Building. We anticipate final expenditures for the completion of the STEM Building in 2021-22

Capital Facilities Fund – Developer Fees

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The estimated Ending Fund Balance for 2020-21 is \$1,900,242. It is projected that the 2021-22 Ending Fund Balance will be lower as these funds will also be used in support of completing the STEM Building. The District will also utilize some of the funds to pay for the temporary housing costs as part of the STEM Building project. These funds will also be used in support of other possible improvement costs associated with facility expansion and student growth. The Ending Fund Balance for 2020-21 is projected to be \$407,556. Resources in this Fund was reduced by \$1.5 million in support of the completion of the STEM Building which is to be completed in 2021-22.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District again transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19 and again in 2019-20. The District is transferred another \$3 million in 2020-21 from the General Fund to Fund 400. Again, this is to hedge off any risk of cash flow issues and increased construction costs with the STEM Building and support the construction of the Southwest High School Aquatic Center. Ending Fund Balance for 2020-21 is \$3.9 million.

Conclusion

Given all of the current information and conservative projections, the 2020-21 Unaudited Actual and the 2021-22 September Revise Budget is presented in good order for a Positive Certification.

Certification

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: Sep 14, 2021

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:

Norma Fajardo

Arnold Preciado

Name
Director

Name
Assistant Superintendent

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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
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)	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79	399.79
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)	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79	399.79
5. District Funded County Program ADA						
a. County Community Schools	59.96	59.96	59.96	59.96	59.96	59.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	59.96	59.96	59.96	59.96	59.96	59.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	459.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

COUNTY OFFICE FUNDS TRANSFER - Central Union High (63115) - 20/21 Unaudited Actuals

LCFF ENTITLEMENT CALCULATION																		
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage									
0.00%			76.46%			5.07%			76.60%									
2020-21			2021-22			2022-23			2023									
Calculation Factors	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	7,702	801	801	1,300	912	132,598	8,093	842	842	1,369	1,254	132,598	8,294	863	863	1,412	1,314	132,598
Grades 4-6	7,818	-	-	1,196	839	210,945	8,215	-	-	1,259	1,153	210,945	8,419	-	-	1,298	1,208	210,945
Grades 7-8	8,050	-	-	1,231	864	-	8,458	-	-	1,296	1,188	-	8,668	-	-	1,336	1,244	-
Grades 9-12	9,329	243	243	1,027	1,027	48,972,057	9,802	255	255	1,541	1,412	52,816,272	10,045	261	261	1,589	1,479	54,294,651
Subtract NSS AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	985,519	5,942,460	4,169,670	48,972,057	-	39,793,670	1,035,236	6,254,979	5,732,367	52,816,272	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	132,598	-	-	-	-	-	132,598	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	210,945	-	-	-	-	-	210,945	-	-	-	-	-	-
LCFF ENTITLEMENT	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194

LCFF ENTITLEMENT CALCULATION																		
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage									
76.46%			76.60%			76.60%			77.08%									
2020-21			2021-22			2022-23			2023									
Calculation Factors	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	7,702	801	801	1,300	912	132,598	8,093	842	842	1,369	1,254	132,598	8,294	863	863	1,412	1,314	132,598
Grades 4-6	7,818	-	-	1,196	839	210,945	8,215	-	-	1,259	1,153	210,945	8,419	-	-	1,298	1,208	210,945
Grades 7-8	8,050	-	-	1,231	864	-	8,458	-	-	1,296	1,188	-	8,668	-	-	1,336	1,244	-
Grades 9-12	9,329	243	243	1,027	1,027	48,972,057	9,802	255	255	1,541	1,412	52,816,272	10,045	261	261	1,589	1,479	54,294,651
Subtract NSS AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	985,519	5,942,460	4,169,670	48,972,057	-	39,793,670	1,035,236	6,254,979	5,732,367	52,816,272	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	132,598	-	-	-	-	-	132,598	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	210,945	-	-	-	-	-	210,945	-	-	-	-	-	-
LCFF ENTITLEMENT	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194

LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)																		
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage									
76.46%			76.60%			76.60%			77.08%									
2020-21			2021-22			2022-23			2023									
Calculation Factors	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	7,702	801	801	1,300	912	132,598	8,093	842	842	1,369	1,254	132,598	8,294	863	863	1,412	1,314	132,598
Grades 4-6	7,818	-	-	1,196	839	210,945	8,215	-	-	1,259	1,153	210,945	8,419	-	-	1,298	1,208	210,945
Grades 7-8	8,050	-	-	1,231	864	-	8,458	-	-	1,296	1,188	-	8,668	-	-	1,336	1,244	-
Grades 9-12	9,329	243	243	1,027	1,027	48,972,057	9,802	255	255	1,541	1,412	52,816,272	10,045	261	261	1,589	1,479	54,294,651
Subtract NSS AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	985,519	5,942,460	4,169,670	48,972,057	-	39,793,670	1,035,236	6,254,979	5,732,367	52,816,272	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	132,598	-	-	-	-	-	132,598	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	210,945	-	-	-	-	-	210,945	-	-	-	-	-	-
LCFF ENTITLEMENT	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194

LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)																		
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage									
76.46%			76.60%			76.60%			77.08%									
2020-21			2021-22			2022-23			2023									
Calculation Factors	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	7,702	801	801	1,300	912	132,598	8,093	842	842	1,369	1,254	132,598	8,294	863	863	1,412	1,314	132,598
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Grades 7-8	8,050	-	-	1,231	864	-	8,458	-	-	1,296	1,188	-	8,668	-	-	1,336	1,244	-
Grades 9-12	9,329	243	243	1,027	1,027	48,972,057	9,802	255	255	1,541	1,412	52,816,272	10,045	261	261	1,589	1,479	54,294,651
Subtract NSS AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	985,519	5,942,460	4,169,670	48,972,057	-	39,793,670	1,035,236	6,254,979	5,732,367	52,816,272	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	132,598	-	-	-	-	-	132,598	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	210,945	-	-	-	-	-	210,945	-	-	-	-	-	-
LCFF ENTITLEMENT	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194

LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)																		
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage									
76.46%			76.60%			76.60%			77.08%									
2020-21			2021-22			2022-23			2023									
Calculation Factors	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	7,702	801	801	1,300	912	132,598	8,093	842	842	1,369	1,254	132,598	8,294	863	863	1,412	1,314	132,598
Grades 4-6	7,818	-	-	1,196	839	210,945	8,215	-	-	1,259	1,153	210,945	8,419	-	-	1,298	1,208	210,945
Grades 7-8	8,050	-	-	1,231	864	-	8,458	-	-	1,296	1,188	-	8,668	-	-	1,336	1,244	-
Grades 9-12	9,329	243	243	1,027	1,027	48,972,057	9,802	255	255	1,541	1,412	52,816,272	10,045	261	261	1,589	1,479	54,294,651
Subtract NSS AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	985,519	5,942,460	4,169,670	48,972,057	-	39,793,670	1,035,236	6,254,979	5,732,367	52,816,272	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	132,598	-	-	-	-	-	132,598	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	210,945	-	-	-	-	-	210,945	-	-	-	-	-	-
LCFF ENTITLEMENT	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-	-	-	-	-	49,315,600	-	-	-	-	-	53,159,815	-	-	-	-	-	54,638,194

LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)											
COLA & Augmentation			Unduplicated Pupil Percentage			COLA & Augmentation			Unduplicated Pupil Percentage		
76.46%			76.60%			76.60%			77.08%		

**General Fund
(010)**

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	49,459,794.94	0.00	49,459,794.94	53,409,815.00	0.00	53,409,815.00	8.0%
2) Federal Revenue		8100-8299	232,626.71	11,035,988.10	11,268,614.81	200,000.00	4,614,275.36	4,814,275.36	-57.3%
3) Other State Revenue		8300-8599	987,850.00	6,800,981.34	7,788,831.34	1,046,174.73	7,850,242.15	8,896,416.88	14.2%
4) Other Local Revenue		8600-8799	463,321.42	2,622,126.95	3,085,448.37	362,665.00	2,607,758.63	2,970,423.63	-3.7%
5) TOTAL, REVENUES			51,143,593.07	20,459,096.39	71,602,689.46	55,018,654.73	15,072,276.14	70,090,930.87	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,289,777.09	5,439,097.52	26,728,874.61	22,758,721.90	3,783,415.99	26,542,137.89	-0.7%
2) Classified Salaries		2000-2999	6,182,082.15	2,831,212.26	9,013,294.41	6,327,635.92	1,887,823.14	8,215,459.06	-8.9%
3) Employee Benefits		3000-3999	9,007,245.24	4,967,991.46	13,975,236.70	10,129,205.56	4,835,925.84	14,965,131.40	7.1%
4) Books and Supplies		4000-4999	1,184,453.29	2,781,834.54	3,966,287.83	4,028,185.66	5,672,605.41	9,700,791.07	144.6%
5) Services and Other Operating Expenditures		5000-5999	2,941,949.02	1,537,846.00	4,479,795.02	4,684,138.75	3,290,079.63	7,974,218.38	78.0%
6) Capital Outlay		6000-6999	131,433.53	694,816.63	826,250.16	689,705.50	1,142,860.15	1,832,565.65	121.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	723,287.29	0.00	723,287.29	780,063.41	0.00	780,063.41	7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(473,902.96)	374,897.47	(99,005.49)	(543,264.59)	436,264.59	(107,000.00)	8.1%
9) TOTAL, EXPENDITURES			40,986,324.65	18,627,695.88	59,614,020.53	48,854,392.11	21,048,974.75	69,903,366.86	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			10,157,268.42	1,831,400.51	11,988,668.93	6,164,262.62	(5,976,698.61)	187,564.01	-98.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	3,100,000.00	0.00	3,100,000.00	1,000,000.00	0.00	1,000,000.00	-67.7%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,650,336.94)	3,650,336.94	0.00	(3,981,088.91)	3,981,088.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,750,336.94)	3,650,336.94	(3,100,000.00)	(4,981,088.91)	3,981,088.91	(1,000,000.00)	-67.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,406,931.48	5,481,737.45	8,888,668.93	1,183,173.71	(1,995,609.70)	(812,435.99)	-109.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	11,341,179.18	790,245.18	12,131,424.36	14,748,110.66	5,547,391.63	20,295,502.29	67.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			11,341,179.18	790,245.18	12,131,424.36	14,748,110.66	5,547,391.63	20,295,502.29	67.3%
d) Other Restatements		9795	0.00	(724,591.00)	(724,591.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,341,179.18	65,654.18	11,406,833.36	14,748,110.66	5,547,391.63	20,295,502.29	77.9%
2) Ending Balance, June 30 (E + F1e)			14,748,110.66	5,547,391.63	20,295,502.29	15,931,284.37	3,551,781.93	19,483,066.30	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	39,597.92	0.00	39,597.92	39,597.92	0.00	39,597.92	0.0%
Prepaid Items		9713	15,009.50	10,500.00	25,509.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,536,891.63	5,536,891.63	0.00	5,816,306.60	5,816,306.60	5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,618,503.24	0.00	14,618,503.24	15,816,686.45	0.00	15,816,686.45	8.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,264,524.67)	(2,264,524.67)	New

**Adult Education
Fund
(110)**

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	151,120.00	151,120.00	0.0%
3) Other State Revenue		8300-8599	907,976.00	910,298.00	0.3%
4) Other Local Revenue		8600-8799	108,486.38	0.00	-100.0%
5) TOTAL, REVENUES			1,167,582.38	1,061,418.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	449,081.31	152,438.75	-66.1%
2) Classified Salaries		2000-2999	201,049.44	205,260.19	2.1%
3) Employee Benefits		3000-3999	234,038.89	256,264.27	9.5%
4) Books and Supplies		4000-4999	56,451.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	289,949.99	0.00	-100.0%
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			1,230,570.72	613,963.21	-50.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(62,988.34)	447,454.79	-810.4%
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 FUND BALANCE (C + D4)			(62,988.34)	447,454.79	-810.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	757,086.99	694,098.65	-8.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			757,086.99	694,098.65	-8.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			757,086.99	694,098.65	-8.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	175.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	611,022.62	1,010,868.17	65.4%
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	82,901.03	130,685.27	57.6%

Cafeteria Fund

(130)

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	2,798,611.40	2,370,000.00	-15.3%
3) Other State Revenue		8300-8599	270,033.44	200,000.00	-25.9%
4) Other Local Revenue		8600-8799	95,673.48	75,500.00	-21.1%
5) TOTAL, REVENUES			3,164,318.32	2,645,500.00	-16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	541,918.90	869,614.15	60.5%
3) Employee Benefits		3000-3999	193,093.81	356,918.00	84.8%
4) Books and Supplies		4000-4999	1,247,406.02	828,200.00	-33.6%
5) Services and Other Operating Expenditures		5000-5999	56,327.51	56,700.00	0.7%
6) Capital Outlay		6000-6999	56,837.75	190,000.00	234.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,005.49	107,000.00	8.1%
9) TOTAL, EXPENDITURES			2,194,589.48	2,408,432.15	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			969,728.84	237,067.85	-75.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			969,728.84	237,067.85	-75.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	706,533.73	1,676,262.57	137.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			706,533.73	1,676,262.57	137.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			706,533.73	1,676,262.57	137.3%
2) Ending Balance, June 30 (E + F1e)			1,676,262.57	1,913,330.42	14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,619.89	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,617,642.68	1,913,330.42	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Deferred
Maintenance
(140)**

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	3,686.52	3,000.00	-18.6%
5) TOTAL, REVENUES			3,686.52	3,000.00	-18.6%
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	107,916.72	4,476.00	-95.9%
5) Services and Other Operating Expenditures		5000-5999	427,378.38	0.00	-100.0%
6) Capital Outlay		6000-6999	375,843.83	78,170.00	-79.2%
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			911,138.93	82,646.00	-90.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(907,452.41)	(79,646.00)	-91.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	1,000,000.00	900.0%
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			100,000.00	1,000,000.00	900.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(807,452.41)	920,354.00	-214.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	785,856.59	(21,595.82)	-102.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			785,856.59	(21,595.82)	-102.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			785,856.59	(21,595.82)	-102.7%
2) Ending Balance, June 30 (E + F1e)					
			(21,595.82)	898,758.18	-4261.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(21,595.82)	898,758.18	-4261.7%

**Special Reserve Fund
Retiree Benefits
(200)**

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	20,258.32	5,000.00	-75.3%
5) TOTAL, REVENUES			20,258.32	5,000.00	-75.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			20,258.32	5,000.00	-75.3%
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)			20,258.32	5,000.00	-75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,727,434.88	2,747,693.20	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,727,434.88	2,747,693.20	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,727,434.88	2,747,693.20	0.7%
2) Ending Balance, June 30 (E + F1e)			2,747,693.20	2,752,693.20	0.2%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,747,693.20	2,752,693.20	0.2%

Building Fund (210)

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	88,325.51	10,000.00	-88.7%
5) TOTAL, REVENUES			88,325.51	10,000.00	-88.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	New
6) Capital Outlay		6000-6999	2,290,519.76	7,973,735.00	248.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,290,519.76	7,983,735.00	248.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,202,194.25)	(7,973,735.00)	262.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,202,194.25)	(7,973,735.00)	262.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,401,519.73	9,199,325.48	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,401,519.73	9,199,325.48	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,401,519.73	9,199,325.48	-19.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,199,325.48	1,225,590.48	-86.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Developer Fees
Fund
(250)**

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	375,623.04	165,000.00	-56.1%
5) TOTAL, REVENUES			375,623.04	165,000.00	-56.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,753.78	54,249.40	88.7%
6) Capital Outlay		6000-6999	1,612,442.07	110,750.60	-93.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,641,195.85	165,000.00	-89.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,265,572.81)	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)			(1,265,572.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,673,129.35	407,556.54	-75.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,673,129.35	407,556.54	-75.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,673,129.35	407,556.54	-75.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	407,556.54	407,556.54	0.0%

**Special Reserve Fund
for Capital Outlay
Projects-Land
(400)**

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	81,017.98	68,000.00	-16.1%
5) TOTAL, REVENUES			81,017.98	68,000.00	-16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	59,952.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	28,263.14	0.00	-100.0%
6) Capital Outlay		6000-6999	8,000,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,088,215.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,007,197.94)	68,000.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,998,018.00	0.00	-100.0%
b) Transfers Out		7600-7629	499,009.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,499,009.00	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)			(4,508,188.94)	68,000.00	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,450,473.23	3,942,284.29	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,450,473.23	3,942,284.29	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,450,473.23	3,942,284.29	-53.3%
2) Ending Balance, June 30 (E + F1e)			3,942,284.29	4,010,284.29	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			499,298.33	499,298.33	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	3,442,985.96	3,510,985.96	2.0%