

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	34,207,593.00	36,897,468.00	7.9%
2) Federal Revenue		8100-8299	2,759,486.54	2,129,265.00	-22.8%
3) Other State Revenue		8300-8599	3,368,893.00	3,178,858.00	-5.6%
4) Other Local Revenue		8600-8799	7,231,109.00	3,546,274.00	-51.0%
5) TOTAL, REVENUES			47,567,081.54	45,751,865.00	-3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	14,948,113.08	16,370,172.00	9.5%
2) Classified Salaries		2000-2999	3,840,708.00	4,169,754.00	8.6%
3) Employee Benefits		3000-3999	10,623,560.00	11,772,020.00	10.8%
4) Books and Supplies		4000-4999	2,037,154.00	2,654,022.00	30.3%
5) Services and Other Operating Expenses		5000-5999	6,377,383.00	7,799,765.00	22.3%
6) Depreciation and Amortization		6000-6999	530,216.00	609,748.00	15.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	33,866.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			38,357,134.08	43,409,347.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,209,947.46	2,342,518.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,209,947.46	2,342,518.00	-74.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,889,209.96	15,237,560.14	158.7%
b) Audit Adjustments		9793	138,402.72	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,027,612.68	15,237,560.14	152.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,027,612.68	15,237,560.14	152.8%
2) Ending Net Position, June 30 (E + F1e)			15,237,560.14	17,580,078.14	15.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,272,778.00	6,772,778.00	8.0%
b) Restricted Net Position		9797	1,126,331.00	102,329.00	-90.9%
c) Unrestricted Net Position		9790	7,838,451.14	10,704,971.14	36.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,237,540.14		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			15,237,540.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			15,237,540.14		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	17,098,522.00	19,434,702.00	13.7%
Education Protection Account State Aid - Current Year		8012	7,874,712.00	7,990,169.00	1.5%
State Aid - Prior Years		8019	(377,386.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	9,611,745.00	9,472,597.00	-1.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,207,593.00	36,897,468.00	7.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	564,183.00	740,691.00	31.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	688,134.00	916,197.00	33.1%
Title I, Part A, Basic	3010	8290	385,841.00	387,347.00	0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	77,009.00	77,321.00	0.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	7,665.00	7,709.00	0.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	27,850.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,008,804.54	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,759,486.54	2,129,265.00	-22.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	46,151.00	131,070.00	184.0%
Mandated Costs Reimbursements		8550	158,323.00	161,596.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	672,190.00	682,092.00	1.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,492,229.00	2,204,100.00	-11.6%
TOTAL, OTHER STATE REVENUE			3,368,893.00	3,178,858.00	-5.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	446.00	45,000.00	9989.7%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	50,000.00	New
Interest		8660	500,000.00	340,000.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,358,139.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,129,728.00	2,411,274.00	13.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	242,796.00	700,000.00	188.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,231,109.00	3,546,274.00	-51.0%
TOTAL, REVENUES			47,567,081.54	45,751,865.00	-3.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,336,624.08	13,319,831.00	8.0%
Certificated Pupil Support Salaries		1200	1,632,765.00	1,839,386.00	12.7%
Certificated Supervisors' and Administrators' Salaries		1300	978,724.00	1,159,562.00	18.5%
Other Certificated Salaries		1900	0.00	51,393.00	New
TOTAL, CERTIFICATED SALARIES			14,948,113.08	16,370,172.00	9.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	844,077.00	884,063.00	4.7%
Classified Support Salaries		2200	1,385,363.00	1,491,266.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	699,326.00	664,127.00	-5.0%
Clerical, Technical and Office Salaries		2400	823,164.00	909,198.00	10.5%
Other Classified Salaries		2900	88,778.00	221,100.00	149.0%
TOTAL, CLASSIFIED SALARIES			3,840,708.00	4,169,754.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,235,615.00	2,769,832.00	23.9%
PERS		3201-3202	647,239.00	775,451.00	19.8%
OASDI/Medicare/Alternative		3301-3302	476,834.00	556,353.00	16.7%
Health and Welfare Benefits		3401-3402	3,737,317.00	3,825,627.00	2.4%
Unemployment Insurance		3501-3502	15,687.00	252,640.00	1510.5%
Workers' Compensation		3601-3602	224,389.00	253,668.00	13.0%
OPEB, Allocated		3701-3702	3,261,702.00	3,324,778.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,777.00	13,671.00	-44.8%
TOTAL, EMPLOYEE BENEFITS			10,623,560.00	11,772,020.00	10.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	138,928.00	175,000.00	26.0%
Books and Other Reference Materials		4200	79,057.00	83,698.00	5.9%
Materials and Supplies		4300	692,489.00	1,535,495.00	121.7%
Noncapitalized Equipment		4400	901,574.00	500,000.00	-44.5%
Food		4700	225,106.00	359,829.00	59.8%
TOTAL, BOOKS AND SUPPLIES			2,037,154.00	2,654,022.00	30.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	397,548.00	427,116.00	7.4%
Travel and Conferences		5200	26,650.00	27,450.00	3.0%
Dues and Memberships		5300	218,500.00	225,055.00	3.0%
Insurance		5400-5450	247,873.00	413,948.00	67.0%
Operations and Housekeeping Services		5500	505,383.00	860,550.00	70.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	818,610.00	844,354.00	3.1%
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	3,986,169.00	4,819,342.00	20.9%
Communications		5900	176,650.00	181,950.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,377,383.00	7,799,765.00	22.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	530,216.00	609,748.00	15.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			530,216.00	609,748.00	15.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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	33,866.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	33,866.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			38,357,134.08	43,409,347.00	13.2%

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

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7425		886,359.00	102,329.00
7426		239,972.00	0.00
Total, Restricted Net Position		1,126,331.00	102,329.00

Components of LCFF By Object Code

	2021-22	2022-23	2023-24
State Aid (Object Code 8011)	\$ 19,434,702	\$ 20,348,310	\$ 21,482,934
EPA (for LCFF Calculation purposes)	7,990,169	8,000,613	7,990,169
<i>Local Revenue Sources:</i>			
Property Taxes (Object 8021 to 8089)	-	-	-
In-Lieu of Property Taxes (Object Code 8096)	9,472,597	9,472,597	9,472,597
<i>Property Taxes net of In-Lieu</i>	-	-	-
TOTAL FUNDING	\$ 36,897,468	\$ 37,821,520	\$ 38,945,700

5-Digit District code or 7-Digit School code (from the CDS code)

1932623

Version v.22.1b

Date 5/19/2021

**ECRCHS
2021-2022 SCHOOL YEAR AND 3 YR BUDGET
ENROLLMENT ADA**

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA
ENROLLMENT	High (9-12)		95.00%		95.50%		95.50%		95.50%	
9th Grade	881	844.48	896.00	851.20	896.00	855.68	896.00	851.20	896.00	851.20
10th Grade	881	844.48	906.00	860.70	906.00	860.70	906.00	860.70	906.00	860.70
11th Grade	881	844.48	919.00	873.05	919.00	873.05	919.00	873.05	919.00	873.05
12th Grade	880	844.47	887.00	842.65	887.00	842.65	887.00	842.65	887.00	842.65
9 - 12 Total	3,523	3,377.91	3,608.00	3,428	3,608.00	3,432.08	3,608	3,427.60	3,608.00	3,428
Total School	3,523	3,377.91	3,608.00	3,427.60	3,608.00	3,432.08	3,608.00	3,427.60	3,608.00	3,427.60

**ECRCHS
2021-2022 BUDGET
INSTRUCTIONAL MATERIALS AND TEXTBOOKS BY DEPARTMENT**

Department	FTE	Instructional Materials		Textbooks
		Allowance *		**
		IMA		
		Budget		Budget
Alternative Education/ISP	7	\$	8,750	
Athletics	1	\$	1,250	
Business Technology	3	\$	3,750	\$ 4,000
Career/Voc Ed/Arts	2	\$	2,500	\$ 5,000
Counseling	9	\$	6,750	
English	25	\$	31,250	\$ 73,000
Foreign Languages	10	\$	12,500	\$ 3,000
Health and Life Skills	4	\$	5,000	
Math	17	\$	21,250	\$ 25,000
Physical Education	8	\$	10,000	
ROTC	2	\$	2,500	
Science	14	\$	38,500	
Social Studies	17	\$	21,250	\$ 35,000
Special Education	20	\$	55,000	
Schoolwide		\$	30,000	\$ 30,000
Visual and Performing Arts	8	\$	22,000	
Total	147	\$	272,250	\$ 175,000
	Account #		4325	4100

Total IMA Budget Goal \$ 272,250

FTE Calculations Used:

Per Teacher	\$	1,250
Per Teacher (VAPA/Science/SpED)	\$	2,750
Counseling	\$	750

***- Initial Allocations based upon FTE's by Department and Cost by High Needs Programs. Reviewed other Models by Charters by Charters. Initial Allocations to be reviewed mid year for potential adjustment/reallocation**

**** - Departments contacted by Asst. Principal to solicit needs for 2021-22 Initial Allocations to be reviewed mid year for potential adjustment/ based upon start of 1st semester course selections**

ECRCHS Cafeteria

# of Serving Days # of Instructional Days	219 175	219		
Month	FY 2021	FY 2022		
Students Approved for FRPM			Fed	State
Breakfast Count	64,309	89,527	2.26	0.2445
Lunch Count	64,460	134,340	3.6	0.2445
Total Meals Served	<u>128,769</u>	<u>223,867</u>		
Ave. Meals /Day	<u>736</u>	<u>1,022</u>		
REVENUE:				Objects
Federal Reimbursement	\$ 379,182.56	\$ 685,955.02		
State Reimbursement	\$ 31,651.01	\$ 54,735.48		
CNIPS Claim	\$ 410,833.57	<u>\$ 740,690.50</u>		<u>8220</u>
CNIPS (COVID rate increase)	\$ 1,073.25			
Snacks		\$ 125,222.14		94.82%
Adult/non-reimbursable		\$ 5,847.55		94.82%
Other Revenue		\$ 131,069.69		<u>8520</u>
Paid Meals	\$ 446.00	\$ 45,000.00		<u>8634</u>
Total Revenue	<u>\$ 412,352.82</u>	<u>\$ 916,760.19</u>		
EXPENSES:				
Chartwells - Food Cost	\$ 187,922.90	<u>\$ 419,441.85</u>	43%	<u>4700</u>
Chartwells - Labor Cost	\$ 248,794.44	<u>\$ 555,306.47</u>	57%	<u>5815</u>
Chartwells Invoice-Gross	\$ 436,717.34	\$ 974,748.32		
Commodities Credit	\$ (32,263.16)	<u>\$ (64,526.32)</u>		<u>4700</u>
Chartwells Invoice-NET	\$ 404,454.18	\$ 910,222.00		
FDP/USDA - Food Shipping Invoice	\$ 2,456.70	\$ 4,913.40	8%	4700
Total Expense	<u>\$ 406,910.88</u>	<u>\$ 915,135.40</u>		
Net Gain/Loss - (Learning Loss)	<u>\$ 6,296.94</u>	<u>\$ 1,624.79</u>		
Net Per Meal	\$ 0.05	\$ 0.01		