

Unaudited Actuals Financial Report Submission Checklist

District: Palo Verde Unified School District Board Approval Date: September 7, 2021
Contact: Meliton Sanchez III Phone: 760-922-4164 Ext 1230
Date of Import: September 10, 2021 *(must be after district Galaxy cut-off dates)*

Please e-mail this form, along with the documents listed below, to District Fiscal Services no later than 5 pm on September 15, 2021.

| | |
|---|--|
| <input checked="" type="checkbox"/> DAT File | Email official export file from SACS software |
| <input checked="" type="checkbox"/> Board Agenda | Board Agenda and Narrative |
| <input checked="" type="checkbox"/> Fund Forms | Object Format <i>(all applicable funds, including fund 51)</i> |
| <input checked="" type="checkbox"/> Form A | Average Daily Attendance |
| <input checked="" type="checkbox"/> Form ASSET | Schedule of Capital Assets |
| <input checked="" type="checkbox"/> Form CA | Unaudited Actuals Certification |
| <input checked="" type="checkbox"/> Form CAT | Categorical Reporting |
| <input checked="" type="checkbox"/> Form CEA | Current Expense Formula |
| <input checked="" type="checkbox"/> Form DEBT | Schedule of Long-Term Liabilities |
| <input checked="" type="checkbox"/> Form GANN | Appropriations Limit Calculations |
| <input checked="" type="checkbox"/> Gann Limit | Gann Limit Resolution <i>(only if exceeding limit)</i> |
| <input checked="" type="checkbox"/> Form ICR | Indirect Cost Rate Worksheet |
| <input checked="" type="checkbox"/> Form L | Lottery Report |
| <input checked="" type="checkbox"/> Form ESMOE | Every Student Succeeds Act Maintenance of Effort |
| <input checked="" type="checkbox"/> Form PCR | Program Cost Report |
| <input checked="" type="checkbox"/> Form PCRAF | Program Cost Report – Allocation Factors |
| <input checked="" type="checkbox"/> Form SIAA | Summary of Interfund Activities – Actuals |
| <input checked="" type="checkbox"/> Form SEMA | Special Education MOE – Actual vs. Actual |
| <input checked="" type="checkbox"/> Form SEMB | Special Education MOE – Budget vs. Actual |
| <input checked="" type="checkbox"/> Form TC | Table of Contents |
| <input checked="" type="checkbox"/> Form TRC | Technical Review Checklist |
| <input checked="" type="checkbox"/> Form CHG | Change Order Form <i>(optional)</i> |
| <input checked="" type="checkbox"/> LCFF Calculator | Updated FCMAT LCFF calculator- Excel |
| <input checked="" type="checkbox"/> LCFF Calculator ^{-dependent charter} | Updated FCMAT LCFF calculator- Excel |

For Corona-Norco and Moreno Valley Unified School Districts Only:

☐ General Ledger Recap Report (All Funds) for: 7/1/20-6/30/21
☐ Financial Summary Report (All Funds) for: 7/1/20-6/30/21
☐ Detailed General Ledger (All Funds) for: 7/1/20-6/30/21



PALO VERDE UNIFIED SCHOOL DISTRICT

"Improving Learning...Together"

RESOLUTION #202122-15 RESOLUTION FOR CLEARING BEGINNING BALANCES ADJUSTMENT ACCOUNT (9700)

APPROPRIATIONS DUE TO THE RECONCILIATION OF THE 2018-19 ESTIMATED ENDING FUND BALANCES TO THE 2019-20 BEGINNING FUND BALANCES

WHEREAS, the estimated ending fund balance for ALL funds for the 2020-2021 school year was \$18,172,974 and the unaudited actuals ending fund balances for all funds was \$25,748,747.55.

WHEREAS, the ending fund balance from 2020-21 becomes the 2021-22 beginning fund balance; and

WHEREAS, these differences of \$7,575,773.55 in all funds must be reflected in the 2020-22 Revised Budget and said appropriations will be either added to the ending fund balance or allocated to an expenditure series object code;

NOW THEREFORE, BE IT RESOLVED by the Governing Board of the Palo Verde Unified School District, Riverside County, California pursuant to Education Code, Section 42600, that this Board hereby finds and determines that this District is in need of appropriating the difference in said funds in the sum \$7,575,773.55 during the 2021-22 fiscal year by the amounts indicated below:

| Fund | 20-21 EFB (Estimated Actuals) | 20-21 EFB (Unaudited Actuals) | Unaudited Actual Balance Difference |
|---------------------|-------------------------------------|-------------------------------------|---|
| 03 | \$10,282,046.00 | \$13,136,651.72 | \$2,854,605.72 |
| 06 | \$2,701,813.00 | \$2,826,529.84 | \$124,716.84 |
| 08 | \$0.00 | \$23,228.86 | \$23,228.86 |
| 13 | \$513,258.00 | \$2,336,182.79 | \$1,822,924.79 |
| 21 | \$1,483,659.00 | \$4,495,051.63 | \$3,011,392.63 |
| 25 | \$188,252.00 | \$180,818.92 | (\$7,433.08) |
| 35 | \$39,291.00 | \$38,960.32 | (\$330.68) |
| 40 | \$0.00 | \$581.62 | \$581.62 |
| 51 | \$2,964,655.00 | \$2,710,741.85 | (\$253,913.15) |
| Total All Funds: | \$18,172,974.00 | \$25,748,747.55 | \$7,575,773.55 |


PASSED AND ADOPTED by the Governing Board of the Palo Verde Unified School District, Riverside County, California, the 7th day of September, 2021 by the following vote:

| | |
|----------------|----------|
| AYES: | <u>4</u> |
| NOES: | <u>0</u> |
| ABSENT: | <u>1</u> |

By: 
Clerk of Authorized Agent

STATE OF CALIFORNIA
COUNTY OF RIVERSIDE

I, **Tracie Kern**, Secretary to the Governing Board of the Palo Verde Unified School District, Riverside County, California, do hereby certify that the foregoing is a true copy of a resolution adopted by said Board at a regular meeting thereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of the Palo Verde Unified School District Governing Board.


Secretary to the Governing Board

Approved this 7th day of September, 2021

County Superintendent of Schools, by: _____
Edwin Gomez, Ed.D.

| 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 | 30,236,658.31 | 0.00 | 30,236,658.31 | 31,623,231.00 | 0.00 | 31,623,231.00 | 4.6% |
| 2) Federal Revenue | | 8100-8299 | 87,796.78 | 6,785,826.81 | 6,873,623.59 | 80,000.00 | 3,975,451.00 | 4,055,451.00 | -41.0% |
| 3) Other State Revenue | | 8300-8599 | 598,536.74 | 4,117,679.30 | 4,716,216.04 | 537,157.00 | 2,701,323.00 | 3,238,480.00 | -31.3% |
| 4) Other Local Revenue | | 8600-8799 | 578,184.83 | 1,843,221.82 | 2,421,406.65 | 120,100.00 | 1,856,288.00 | 1,976,388.00 | -18.4% |
| 5) TOTAL, REVENUES | | | 31,501,176.66 | 12,746,727.93 | 44,247,904.59 | 32,360,488.00 | 8,533,062.00 | 40,893,550.00 | -7.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,030,437.18 | 2,952,272.95 | 13,982,710.13 | 11,714,620.00 | 3,653,669.00 | 15,368,289.00 | 9.9% |
| 2) Classified Salaries | | 2000-2999 | 3,564,529.16 | 2,994,361.64 | 6,558,890.80 | 3,956,255.00 | 2,828,870.00 | 6,785,125.00 | 3.4% |
| 3) Employee Benefits | | 3000-3999 | 6,968,161.12 | 4,625,938.48 | 11,594,099.60 | 7,991,593.00 | 3,593,176.00 | 11,584,769.00 | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 422,296.90 | 1,412,455.29 | 1,834,752.19 | 933,118.00 | 940,627.00 | 1,873,745.00 | 2.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,915,489.14 | 1,942,287.45 | 3,857,776.59 | 3,207,216.00 | 731,983.00 | 3,939,199.00 | 2.1% |
| 6) Capital Outlay | | 6000-6999 | 175,335.35 | 938,697.99 | 1,114,033.34 | 98,000.00 | 1,073,040.00 | 1,171,040.00 | 5.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 98,258.25 | 73,338.00 | 171,596.25 | 0.00 | 0.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (461,170.95) | 386,840.95 | (74,330.00) | (408,549.00) | 356,986.00 | (51,563.00) | -30.6% |
| 9) TOTAL, EXPENDITURES | | | 23,713,336.15 | 15,326,192.75 | 39,039,528.90 | 27,492,253.00 | 13,178,351.00 | 40,670,604.00 | 4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 7,787,840.51 | (2,579,464.82) | 5,208,375.69 | 4,868,235.00 | (4,645,289.00) | 222,946.00 | -95.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 779,134.72 | 779,134.72 | 0.00 | 405,000.00 | 405,000.00 | -48.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,996,329.70) | 2,996,329.70 | 0.00 | (3,964,431.00) | 3,964,431.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,996,329.70) | 3,775,464.42 | 779,134.72 | (3,964,431.00) | 4,369,431.00 | 405,000.00 | -48.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,791,510.81 | 1,195,999.60 | 5,987,510.41 | 903,804.00 | (275,858.00) | 627,946.00 | -89.5% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 14,040,455.72 | 2,550,671.84 | 16,591,127.56 | 3.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 168,879.91 | 0.00 | 168,879.91 | 16,633.00 | 0.00 | 16,633.00 | -90.2% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,826,529.84 | 2,826,529.84 | 0.00 | 2,816,075.84 | 2,816,075.84 | -0.4% |
| 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 | 9,947,517.00 | 0.00 | 9,947,517.00 | New |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 1,221,700.00 | 0.00 | 1,221,700.00 | New |
| Unassigned/Unappropriated Amount | | 9790 | 12,951,771.81 | 0.00 | 12,951,771.81 | 2,854,605.72 | (265,404.00) | 2,589,201.72 | -80.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 11,641,179.12 | 2,079,512.26 | 13,720,691.38 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 2,744.13 | 0.00 | 2,744.13 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 16,000.00 | 0.00 | 16,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 2,465,461.36 | 1,918,283.22 | 4,383,744.58 | | | | |
| 4) Due from Grantor Government | | 9290 | 8.00 | 671,037.45 | 671,045.45 | | | | |
| 5) Due from Other Funds | | 9310 | 75,325.68 | 779,134.72 | 854,460.40 | | | | |
| 6) Stores | | 9320 | 168,879.91 | 0.00 | 168,879.91 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 14,369,598.20 | 5,447,967.65 | 19,817,565.85 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 668,780.09 | 1,112,197.48 | 1,780,977.57 | | | | |
| 2) Due to Grantor Governments | | 9590 | 564,130.00 | 69,836.30 | 633,966.30 | | | | |
| 3) Due to Other Funds | | 9610 | 36.39 | 849.85 | 886.24 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 1,438,554.18 | 1,438,554.18 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,232,946.48 | 2,621,437.81 | 3,854,384.29 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | | | | |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 15,802,075.00 | 0.00 | 15,802,075.00 | 21,307,489.00 | 0.00 | 21,307,489.00 | 34.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 8,979,933.00 | 0.00 | 8,979,933.00 | 5,428,256.00 | 0.00 | 5,428,256.00 | -39.6% |
| State Aid - Prior Years | | 8019 | 3.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 60,202.58 | 0.00 | 60,202.58 | 0.00 | 0.00 | 0.00 | -100.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 60,226.00 | 0.00 | 60,226.00 | New |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 6,602,840.29 | 0.00 | 6,602,840.29 | 6,346,593.00 | 0.00 | 6,346,593.00 | -3.9% |
| Unsecured Roll Taxes | | 8042 | 267,002.28 | 0.00 | 267,002.28 | 267,002.00 | 0.00 | 267,002.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 358,294.43 | 0.00 | 358,294.43 | 358,294.00 | 0.00 | 358,294.00 | 0.0% |
| Supplemental Taxes | | 8044 | 163,150.28 | 0.00 | 163,150.28 | 164,240.00 | 0.00 | 164,240.00 | 0.7% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (643,554.16) | 0.00 | (643,554.16) | (664,630.00) | 0.00 | (664,630.00) | 3.3% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 708,029.61 | 0.00 | 708,029.61 | 285,562.00 | 0.00 | 285,562.00 | -59.7% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 32,297,976.31 | 0.00 | 32,297,976.31 | 33,553,032.00 | 0.00 | 33,553,032.00 | 3.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (2,061,318.00) | 0.00 | (2,061,318.00) | (1,929,801.00) | 0.00 | (1,929,801.00) | -6.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 30,236,658.31 | 0.00 | 30,236,658.31 | 31,623,231.00 | 0.00 | 31,623,231.00 | 4.6% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 547,705.18 | 547,705.18 | 0.00 | 502,477.00 | 502,477.00 | -8.3% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 24,831.00 | 24,831.00 | 0.00 | 14,089.00 | 14,089.00 | -43.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 1,660,395.00 | 1,660,395.00 | | 1,452,628.00 | 1,452,628.00 | -12.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 78,863.02 | 78,863.02 | | 178,234.00 | 178,234.00 | 126.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|---------------------|---------------------------|------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner | | | | | | | | | |
| Program | 4203 | 8290 | | 31,395.15 | 31,395.15 | | 29,172.00 | 29,172.00 | -7.1% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 131,790.13 | 131,790.13 | | 135,815.00 | 135,815.00 | 3.1% |
| Other NCLB / Every Student Succeeds Act | | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 37,855.58 | 37,855.58 | | 36,082.00 | 36,082.00 | -4.7% |
| All Other Federal Revenue | All Other | 8290 | 87,796.78 | 4,272,991.75 | 4,360,788.53 | 80,000.00 | 1,626,954.00 | 1,706,954.00 | -60.9% |
| TOTAL, FEDERAL REVENUE | | | 87,796.78 | 6,785,826.81 | 6,873,623.59 | 80,000.00 | 3,975,451.00 | 4,055,451.00 | -41.0% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 123,902.00 | 123,902.00 | 0.00 | 123,902.00 | 123,902.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 112,623.00 | 0.00 | 112,623.00 | 127,942.00 | 0.00 | 127,942.00 | 13.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 476,854.74 | 201,469.44 | 678,324.18 | 409,215.00 | 133,677.00 | 542,892.00 | -20.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 1,789.45 | 1,789.45 | | 0.00 | 0.00 | -100.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 9,059.00 | 3,790,518.41 | 3,799,577.41 | 0.00 | 2,443,744.00 | 2,443,744.00 | -35.7% |
| TOTAL, OTHER STATE REVENUE | | | 9,059.00 | 3,790,518.41 | 3,799,577.41 | 0.00 | 2,443,744.00 | 2,443,744.00 | -35.7% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description | Resource Codes | | | | | | | | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | | | | | | | |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 4,338.96 | 0.00 | 4,338.96 | 7,000.00 | 0.00 | 7,000.00 | 61.3% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 44,131.36 | 0.00 | 44,131.36 | 47,000.00 | 0.00 | 47,000.00 | 6.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,744.13 | 0.00 | 2,744.13 | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 526,970.38 | 280,945.07 | 807,915.45 | 66,100.00 | 241,282.00 | 307,382.00 | -62.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 1,562,276.75 | 1,562,276.75 | | 1,615,006.00 | 1,615,006.00 | 3.4% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 578,184.83 | 1,843,221.82 | 2,421,406.65 | 120,100.00 | 1,856,288.00 | 1,976,388.00 | -18.4% |
| TOTAL, REVENUES | | | 31,501,176.66 | 12,746,727.93 | 44,247,904.59 | 32,360,488.00 | 8,533,062.00 | 40,893,550.00 | -7.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 8,617,749.60 | 2,061,435.99 | 10,679,185.59 | 9,184,898.00 | 2,800,734.00 | 11,985,632.00 | 12.2% |
| Certificated Pupil Support Salaries | | 1200 | 583,701.64 | 571,876.41 | 1,155,578.05 | 737,112.00 | 451,954.00 | 1,189,066.00 | 2.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,563,090.16 | 203,303.88 | 1,766,394.04 | 1,660,614.00 | 123,748.00 | 1,784,362.00 | 1.0% |
| Other Certificated Salaries | | 1900 | 265,895.78 | 115,656.67 | 381,552.45 | 131,996.00 | 277,233.00 | 409,229.00 | 7.3% |
| TOTAL, CERTIFICATED SALARIES | | | 11,030,437.18 | 2,952,272.95 | 13,982,710.13 | 11,714,620.00 | 3,653,669.00 | 15,368,289.00 | 9.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 97,909.08 | 1,756,640.77 | 1,854,549.85 | 53,434.00 | 1,880,664.00 | 1,934,098.00 | 4.3% |
| Classified Support Salaries | | 2200 | 1,586,186.31 | 632,248.35 | 2,218,434.66 | 1,938,607.00 | 357,100.00 | 2,295,707.00 | 3.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 130,138.68 | 52,890.54 | 183,029.22 | 124,213.00 | 109,813.00 | 234,026.00 | 27.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,354,375.61 | 274,154.92 | 1,628,530.53 | 1,395,714.00 | 278,023.00 | 1,673,737.00 | 2.8% |
| Other Classified Salaries | | 2900 | 395,919.48 | 278,427.06 | 674,346.54 | 444,287.00 | 203,270.00 | 647,557.00 | -4.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,564,529.16 | 2,994,361.64 | 6,558,890.80 | 3,956,255.00 | 2,828,870.00 | 6,785,125.00 | 3.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,747,156.89 | 1,970,609.81 | 3,717,766.70 | 1,852,144.00 | 553,795.00 | 2,405,939.00 | -35.3% |
| PERS | | 3201-3202 | 708,500.02 | 569,504.73 | 1,278,004.75 | 907,238.00 | 653,464.00 | 1,560,702.00 | 22.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 413,361.87 | 256,072.59 | 669,434.46 | 473,037.00 | 270,208.00 | 743,245.00 | 11.0% |
| Health and Welfare Benefits | | 3401-3402 | 3,097,395.24 | 1,394,374.27 | 4,491,769.51 | 3,411,810.00 | 1,565,596.00 | 4,977,406.00 | 10.8% |
| Unemployment Insurance | | 3501-3502 | 11,732.25 | 3,085.59 | 14,817.84 | 192,570.00 | 79,735.00 | 272,305.00 | 1737.7% |
| Workers' Compensation | | 3601-3602 | 844,173.59 | 344,335.47 | 1,188,509.06 | 905,935.00 | 374,759.00 | 1,280,694.00 | 7.8% |
| OPEB, Allocated | | 3701-3702 | 145,841.26 | 87,956.02 | 233,797.28 | 248,859.00 | 95,619.00 | 344,478.00 | 47.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,968,161.12 | 4,625,938.48 | 11,594,099.60 | 7,991,593.00 | 3,593,176.00 | 11,584,769.00 | -0.1% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 154,133.82 | 154,133.82 | 25,000.00 | 128,777.00 | 153,777.00 | -0.2% |
| Books and Other Reference Materials | | 4200 | 560.91 | 15,330.08 | 15,890.99 | 0.00 | 859.00 | 859.00 | -94.6% |
| Materials and Supplies | | 4300 | 405,668.40 | 717,098.42 | 1,122,766.82 | 874,440.00 | 746,399.00 | 1,620,839.00 | 44.4% |
| Noncapitalized Equipment | | 4400 | 16,067.59 | 515,651.97 | 531,719.56 | 33,678.00 | 60,592.00 | 94,270.00 | -82.3% |
| Food | | 4700 | 0.00 | 10,241.00 | 10,241.00 | 0.00 | 4,000.00 | 4,000.00 | -60.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 422,296.90 | 1,412,455.29 | 1,834,752.19 | 933,118.00 | 940,627.00 | 1,873,745.00 | 2.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 11,302.55 | 11,302.55 | 0.00 | 4,000.00 | 4,000.00 | -64.6% |
| Travel and Conferences | | 5200 | 17,962.42 | 33,488.82 | 51,451.24 | 16,618.00 | 30,647.00 | 47,265.00 | -8.1% |
| Dues and Memberships | | 5300 | 15,419.14 | 3,162.50 | 18,581.64 | 16,027.00 | 3,337.00 | 19,364.00 | 4.2% |
| Insurance | 5400 - 5450 | | 298,309.00 | 6,611.49 | 304,920.49 | 302,000.00 | 0.00 | 302,000.00 | -1.0% |
| Operations and Housekeeping Services | | 5500 | 480,784.01 | 447,766.06 | 928,550.07 | 1,307,296.00 | 38,500.00 | 1,345,796.00 | 44.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 74,809.01 | 123,401.95 | 198,210.96 | 150,298.00 | 169,694.00 | 319,992.00 | 61.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | (30,054.00) | 30,054.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | (500.00) | 0.00 | (500.00) | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 820,441.28 | 1,299,762.50 | 2,120,203.78 | 1,162,231.00 | 455,051.00 | 1,617,282.00 | -23.7% |
| Communications | | 5900 | 207,764.28 | 16,791.58 | 224,555.86 | 283,300.00 | 700.00 | 284,000.00 | 26.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,915,489.14 | 1,942,287.45 | 3,857,776.59 | 3,207,216.00 | 731,983.00 | 3,939,199.00 | 2.1% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description | Resource Codes | Object Codes | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 45,191.30 | 45,191.30 | 0.00 | 477,547.00 | 477,547.00 | 956.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 23,870.63 | 394,906.69 | 418,777.32 | 88,000.00 | 50,765.00 | 138,765.00 | -66.9% |
| Equipment Replacement | | 6500 | 151,464.72 | 498,600.00 | 650,064.72 | 10,000.00 | 544,728.00 | 554,728.00 | -14.7% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 175,335.35 | 938,697.99 | 1,114,033.34 | 98,000.00 | 1,073,040.00 | 1,171,040.00 | 5.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 98,258.25 | 73,338.00 | 171,596.25 | 0.00 | 0.00 | 0.00 | -100.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 98,258.25 | 73,338.00 | 171,596.25 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (386,840.95) | 386,840.95 | 0.00 | (356,986.00) | 356,986.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (74,330.00) | 0.00 | (74,330.00) | (51,563.00) | 0.00 | (51,563.00) | -30.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (461,170.95) | 386,840.95 | (74,330.00) | (408,549.00) | 356,986.00 | (51,563.00) | -30.6% |
| TOTAL, EXPENDITURES | | | 23,713,336.15 | 15,326,192.75 | 39,039,528.90 | 27,492,253.00 | 13,178,351.00 | 40,670,604.00 | 4.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 779,134.72 | 779,134.72 | 0.00 | 405,000.00 | 405,000.00 | -48.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 779,134.72 | 779,134.72 | 0.00 | 405,000.00 | 405,000.00 | -48.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (2,996,329.70) | 2,996,329.70 | 0.00 | (3,964,431.00) | 3,964,431.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (2,996,329.70) | 2,996,329.70 | 0.00 | (3,964,431.00) | 3,964,431.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (2,996,329.70) | 3,775,464.42 | 779,134.72 | (3,964,431.00) | 4,369,431.00 | 405,000.00 | -48.0% |

| | | | 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) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 30,236,658.31 | 0.00 | 30,236,658.31 | 31,623,231.00 | 0.00 | 31,623,231.00 | 4.6% |
| 2) Federal Revenue | | 8100-8299 | 87,796.78 | 6,785,826.81 | 6,873,623.59 | 80,000.00 | 3,975,451.00 | 4,055,451.00 | -41.0% |
| 3) Other State Revenue | | 8300-8599 | 598,536.74 | 4,117,679.30 | 4,716,216.04 | 537,157.00 | 2,701,323.00 | 3,238,480.00 | -31.3% |
| 4) Other Local Revenue | | 8600-8799 | 578,184.83 | 1,843,221.82 | 2,421,406.65 | 120,100.00 | 1,856,288.00 | 1,976,388.00 | -18.4% |
| 5) TOTAL, REVENUES | | | 31,501,176.66 | 12,746,727.93 | 44,247,904.59 | 32,360,488.00 | 8,533,062.00 | 40,893,550.00 | -7.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 13,511,702.32 | 8,851,318.08 | 22,363,020.40 | 14,657,522.00 | 7,912,852.00 | 22,570,374.00 | 0.9% |
| 2) Instruction - Related Services | 2000-2999 | | 2,687,181.23 | 1,049,858.77 | 3,737,040.00 | 3,033,770.00 | 881,900.00 | 3,915,670.00 | 4.8% |
| 3) Pupil Services | 3000-3999 | | 2,658,105.97 | 2,758,342.56 | 5,416,448.53 | 3,442,917.00 | 1,549,726.00 | 4,992,643.00 | -7.8% |
| 4) Ancillary Services | 4000-4999 | | 363,910.19 | 50,095.59 | 414,005.78 | 440,673.00 | 36,267.00 | 476,940.00 | 15.2% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | (66,548.93) | 0.00 | (66,548.93) | 313,798.00 | 0.00 | 313,798.00 | -571.5% |
| 7) General Administration | 7000-7999 | | 1,949,743.55 | 663,297.34 | 2,613,040.89 | 2,175,766.00 | 660,751.00 | 2,836,517.00 | 8.6% |
| 8) Plant Services | 8000-8999 | | 2,510,983.57 | 1,879,942.41 | 4,390,925.98 | 3,427,807.00 | 2,136,855.00 | 5,564,662.00 | 26.7% |
| 9) Other Outgo | 9000-9999 | | 98,258.25 | 73,338.00 | 171,596.25 | 0.00 | 0.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 23,713,336.15 | 15,326,192.75 | 39,039,528.90 | 27,492,253.00 | 13,178,351.00 | 40,670,604.00 | 4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 7,787,840.51 | (2,579,464.82) | 5,208,375.69 | 4,868,235.00 | (4,645,289.00) | 222,946.00 | -95.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | 8900-8929 | 0.00 | 779,134.72 | 779,134.72 | 0.00 | 405,000.00 | 405,000.00 | -48.0% |
| a) Transfers In | | | | | | | | | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (2,996,329.70) | 2,996,329.70 | 0.00 | (3,964,431.00) | 3,964,431.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,996,329.70) | 3,775,464.42 | 779,134.72 | (3,964,431.00) | 4,369,431.00 | 405,000.00 | -48.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,791,510.81 | 1,195,999.80 | 5,987,510.41 | 903,804.00 | (275,858.00) | 627,946.00 | -89.5% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,345,140.91 | 1,630,530.24 | 9,975,671.15 | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 60.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,136,651.72 | 2,826,529.84 | 15,963,181.56 | 14,040,455.72 | 2,550,671.84 | 16,591,127.56 | 3.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 168,879.91 | 0.00 | 168,879.91 | 16,633.00 | 0.00 | 16,633.00 | -90.2% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,826,529.84 | 2,826,529.84 | 0.00 | 2,816,075.84 | 2,816,075.84 | -0.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 9,947,517.00 | 0.00 | 9,947,517.00 | New |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 1,221,700.00 | 0.00 | 1,221,700.00 | New |
| Unassigned/Unappropriated Amount | | 9790 | 12,951,771.81 | 0.00 | 12,951,771.81 | 2,854,605.72 | (265,404.00) | 2,589,201.72 | -80.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|---|------------------------------|-------------------|
| 5640 | Medi-Cal Billing Option | 185,709.44 | 213,709.44 |
| 6300 | Lottery: Instructional Materials | 504,934.12 | 504,934.12 |
| 6500 | Special Education | 96,718.26 | 109,004.26 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi | 30,685.56 | 30,685.56 |
| 6546 | Mental Health-Related Services | 21,925.19 | 21,925.19 |
| 7311 | Classified School Employee Professional Development Block Grant | 22,682.50 | 0.50 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 20,470.36 | 20,470.36 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 959,737.00 | 1,505,916.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 209,412.00 | 507.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 564,443.63 | 214,581.63 |
| 9010 | Other Restricted Local | 209,811.78 | 194,341.78 |
| Total, Restricted Balance | | 2,826,529.84 | 2,816,075.84 |

| 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 | 42,052.50 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 42,052.50 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 8,491.61 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,332.03 | 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 | | | 18,823.64 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 23,228.86 | 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) | | | 23,228.86 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 23,228.86 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 23,228.86 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 23,228.86 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,228.86 | 23,228.86 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 23,228.86 | 23,228.86 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 23,228.86 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 23,228.86 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 23,228.86 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 42,052.50 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 42,052.50 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 4,699.25 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 3,792.36 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,491.61 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,635.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,697.03 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,332.03 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 18,823.64 | 0.00 | -100.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 42,052.50 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 42,052.50 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 18,823.64 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 18,823.64 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 23,228.86 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 23,228.86 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 23,228.86 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 23,228.86 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 23,228.86 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,228.86 | 23,228.86 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 23,228.86 | 23,228.86 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 8210 | Student Activity Funds | 23,228.86 | 23,228.86 |
| Total, Restricted Balance | | 23,228.86 | 23,228.86 |

| 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 | 3,704,395.85 | 1,697,768.00 | -54.2% |
| 3) Other State Revenue | | 8300-8599 | 173,588.39 | 113,333.00 | -34.7% |
| 4) Other Local Revenue | | 8600-8799 | 16,016.34 | 56,028.00 | 249.8% |
| 5) TOTAL, REVENUES | | | 3,894,000.58 | 1,867,129.00 | -52.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 502,928.15 | 612,953.00 | 21.9% |
| 3) Employee Benefits | | 3000-3999 | 340,629.71 | 415,393.00 | 21.9% |
| 4) Books and Supplies | | 4000-4999 | 1,245,726.23 | 745,150.00 | -40.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,254.04 | 34,070.00 | 139.0% |
| 6) Capital Outlay | | 6000-6999 | 67,176.81 | 8,000.00 | -88.1% |
| 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 | 74,330.00 | 51,563.00 | -30.6% |
| 9) TOTAL, EXPENDITURES | | | 2,245,044.94 | 1,867,129.00 | -16.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,648,955.64 | 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) | | | 1,648,955.64 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 687,227.15 | 2,336,182.79 | 239.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 687,227.15 | 2,336,182.79 | 239.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 687,227.15 | 2,336,182.79 | 239.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,336,182.79 | 2,336,182.79 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 29,352.85 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,306,829.94 | 2,336,182.79 | 1.3% |
| 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% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,922,755.87 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 384.55 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 508,442.72 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 29,352.85 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,460,935.99 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 50,313.76 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 74,439.44 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 124,753.20 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,336,182.79 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 3,704,395.85 | 1,697,768.00 | -54.2% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,704,395.85 | 1,697,768.00 | -54.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 173,588.39 | 113,333.00 | -34.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 173,588.39 | 113,333.00 | -34.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 11,381.80 | 53,820.00 | 372.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,541.74 | 900.00 | -64.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 384.55 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,708.25 | 1,308.00 | -23.4% |
| TOTAL, OTHER LOCAL REVENUE | | | 16,016.34 | 56,028.00 | 249.8% |
| TOTAL, REVENUES | | | 3,894,000.58 | 1,867,129.00 | -52.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 389,220.74 | 497,243.00 | 27.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 71,139.02 | 73,107.00 | 2.8% |
| Clerical, Technical and Office Salaries | | 2400 | 42,568.39 | 42,603.00 | 0.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 502,928.15 | 612,953.00 | 21.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 102,662.74 | 135,289.00 | 31.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 36,126.71 | 45,177.00 | 25.1% |
| Health and Welfare Benefits | | 3401-3402 | 165,167.75 | 182,912.00 | 10.7% |
| Unemployment Insurance | | 3501-3502 | 236.22 | 7,539.00 | 3091.5% |
| Workers' Compensation | | 3601-3602 | 29,003.17 | 35,435.00 | 22.2% |
| OPEB, Allocated | | 3701-3702 | 7,433.12 | 9,041.00 | 21.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 340,629.71 | 415,393.00 | 21.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 86,853.68 | 19,050.00 | -78.1% |
| Noncapitalized Equipment | | 4400 | 6,132.34 | 18,000.00 | 193.5% |
| Food | | 4700 | 1,152,740.21 | 708,100.00 | -38.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,245,726.23 | 745,150.00 | -40.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 203.19 | 7,070.00 | 3379.5% |
| Dues and Memberships | | 5300 | 561.19 | 1,000.00 | 78.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,715.16 | 10,000.00 | 169.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 500.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,774.50 | 15,500.00 | 58.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,254.04 | 34,070.00 | 139.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 67,176.81 | 8,000.00 | -88.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 67,176.81 | 8,000.00 | -88.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 74,330.00 | 51,563.00 | -30.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 74,330.00 | 51,563.00 | -30.6% |
| TOTAL, EXPENDITURES | | | 2,245,044.94 | 1,867,129.00 | -16.8% |

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

| Description | Function Codes | Object Codes | 2020-21 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 | 3,704,395.85 | 1,697,768.00 | -54.2% |
| 3) Other State Revenue | | 8300-8599 | 173,588.39 | 113,333.00 | -34.7% |
| 4) Other Local Revenue | | 8600-8799 | 16,016.34 | 56,028.00 | 249.8% |
| 5) TOTAL, REVENUES | | | 3,894,000.58 | 1,867,129.00 | -52.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,164,109.84 | 1,813,266.00 | -16.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 74,330.00 | 51,563.00 | -30.6% |
| 8) Plant Services | 8000-8999 | | 6,605.10 | 2,300.00 | -65.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,245,044.94 | 1,867,129.00 | -16.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,648,955.64 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,648,955.64 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 687,227.15 | 2,336,182.79 | 239.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 687,227.15 | 2,336,182.79 | 239.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 687,227.15 | 2,336,182.79 | 239.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,336,182.79 | 2,336,182.79 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 29,352.85 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,306,829.94 | 2,336,182.79 | 1.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|--|------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,220,048.03 | 1,249,400.88 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 1,086,397.36 | 1,086,397.36 |
| 9010 | Other Restricted Local | 384.55 | 384.55 |
| Total, Restricted Balance | | 2,306,829.94 | 2,336,182.79 |

| 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 | 21,541.90 | 25,000.00 | 16.1% |
| 5) TOTAL, REVENUES | | | 21,541.90 | 25,000.00 | 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 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,975.88 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 819,352.70 | 1,508,660.00 | 84.1% |
| 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 | | | 828,328.58 | 1,508,660.00 | 82.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (806,786.68) | (1,483,660.00) | 83.9% |
| 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) | | | (806,786.68) | (1,483,660.00) | 83.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,301,838.31 | 4,495,051.63 | -15.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,301,838.31 | 4,495,051.63 | -15.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,301,838.31 | 4,495,051.63 | -15.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,495,051.63 | 3,011,391.63 | -33.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,495,051.63 | 3,011,391.63 | -33.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,499,776.48 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 899.96 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3,351.07 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 4,504,027.51 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 8,975.88 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 8,975.88 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 4,495,051.63 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,641.94 | 25,000.00 | 21.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 899.96 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 21,541.90 | 25,000.00 | 16.1% |
| TOTAL, REVENUES | | | 21,541.90 | 25,000.00 | 16.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,975.88 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,975.88 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 819,352.70 | 1,508,660.00 | 84.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 819,352.70 | 1,508,660.00 | 84.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 828,328.58 | 1,508,660.00 | 82.1% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 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 | 21,541.90 | 25,000.00 | 16.1% |
| 5) TOTAL, REVENUES | | | 21,541.90 | 25,000.00 | 16.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 828,328.58 | 1,508,660.00 | 82.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 828,328.58 | 1,508,660.00 | 82.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (806,786.68) | (1,483,660.00) | 83.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (806,786.68) | (1,483,660.00) | 83.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,301,838.31 | 4,495,051.63 | -15.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,301,838.31 | 4,495,051.63 | -15.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,301,838.31 | 4,495,051.63 | -15.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,495,051.63 | 3,011,391.63 | -33.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,495,051.63 | 3,011,391.63 | -33.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 4,495,051.63 | 3,011,391.63 |
| Total, Restricted Balance | | 4,495,051.63 | 3,011,391.63 |

| 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 | 13,766.77 | 11,600.00 | -15.7% |
| 5) TOTAL, REVENUES | | | 13,766.77 | 11,600.00 | -15.7% |
| 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 | 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) | | | 13,766.77 | 11,600.00 | -15.7% |
| 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) | | | 13,766.77 | 11,600.00 | -15.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 167,052.15 | 180,818.92 | 8.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 167,052.15 | 180,818.92 | 8.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 167,052.15 | 180,818.92 | 8.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 180,818.92 | 192,418.92 | 6.4% |
| 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 | 180,818.92 | 192,418.92 | 6.4% |
| 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 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 182,654.86 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 36.53 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 132.01 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 182,823.40 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,004.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,004.48 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 180,818.92 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 714.48 | 600.00 | -16.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 36.53 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 13,015.76 | 11,000.00 | -15.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,766.77 | 11,600.00 | -15.7% |
| TOTAL, REVENUES | | | 13,766.77 | 11,600.00 | -15.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,766.77 | 11,600.00 | -15.7% |
| 5) TOTAL, REVENUES | | | 13,766.77 | 11,600.00 | -15.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 13,766.77 | 11,600.00 | -15.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 13,766.77 | 11,600.00 | -15.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 167,052.15 | 180,818.92 | 8.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 167,052.15 | 180,818.92 | 8.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 167,052.15 | 180,818.92 | 8.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 180,818.92 | 192,418.92 | 6.4% |
| 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 | 180,818.92 | 192,418.92 | 6.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 180,818.92 | 192,418.92 |
| Total, Restricted Balance | | 180,818.92 | 192,418.92 |

| 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 | 169.13 | 130.00 | -23.1% |
| 5) TOTAL, REVENUES | | | 169.13 | 130.00 | -23.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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) | | | 169.13 | 130.00 | -23.1% |
| 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) | | | 169.13 | 130.00 | -23.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,791.19 | 38,960.32 | 0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,791.19 | 38,960.32 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,791.19 | 38,960.32 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 38,960.32 | 39,090.32 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 38,960.32 | 39,090.32 | 0.3% |
| 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% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 38,923.57 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 7.78 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 28.97 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 38,960.32 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 38,960.32 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 161.35 | 130.00 | -19.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 7.78 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 169.13 | 130.00 | -23.1% |
| TOTAL, REVENUES | | | 169.13 | 130.00 | -23.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCOFF 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 | 169.13 | 130.00 | -23.1% |
| 5) TOTAL, REVENUES | | | 169.13 | 130.00 | -23.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 169.13 | 130.00 | -23.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | 169.13 | 130.00 | -23.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,791.19 | 38,960.32 | 0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,791.19 | 38,960.32 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,791.19 | 38,960.32 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 38,960.32 | 39,090.32 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 38,960.32 | 39,090.32 | 0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|----------------------------------|------------------------------|-------------------|
| 7710 | State School Facilities Projects | 38,952.54 | 39,082.54 |
| 9010 | Other Restricted Local | 7.78 | 7.78 |
| Total, Restricted Balance | | 38,960.32 | 39,090.32 |

| 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 | 529,683.30 | 405,000.00 | -23.5% |
| 5) TOTAL, REVENUES | | | 529,683.30 | 405,000.00 | -23.5% |
| 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) | | | 529,683.30 | 405,000.00 | -23.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 779,134.72 | 405,000.00 | -48.0% |
| 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 | | | (779,134.72) | (405,000.00) | -48.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (249,451.42) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 250,033.04 | 581.62 | -99.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 250,033.04 | 581.62 | -99.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 250,033.04 | 581.62 | -99.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 581.62 | 581.62 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 581.62 | 581.62 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 779,134.72 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 155.83 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 425.79 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 779,716.34 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 779,134.72 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 779,134.72 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 581.62 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 528,093.60 | 400,000.00 | -24.3% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,433.87 | 5,000.00 | 248.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 155.83 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 529,683.30 | 405,000.00 | -23.5% |
| TOTAL, REVENUES | | | 529,683.30 | 405,000.00 | -23.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 779,134.72 | 405,000.00 | -48.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 779,134.72 | 405,000.00 | -48.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| 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) | | | (779,134.72) | (405,000.00) | -48.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 529,683.30 | 405,000.00 | -23.5% |
| 5) TOTAL, REVENUES | | | 529,683.30 | 405,000.00 | -23.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 529,683.30 | 405,000.00 | -23.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 779,134.72 | 405,000.00 | -48.0% |
| 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 | | | (779,134.72) | (405,000.00) | -48.0% |

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (249,451.42) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 250,033.04 | 581.62 | -99.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 250,033.04 | 581.62 | -99.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 250,033.04 | 581.62 | -99.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 581.62 | 581.62 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 581.62 | 581.62 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 581.62 | 581.62 |
| Total, Restricted Balance | | 581.62 | 581.62 |

| 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 | 11,243.71 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,063,112.60 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,074,356.31 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,336,689.82 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,336,689.82 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (262,333.51) | 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 | 8,420.74 | 0.00 | -100.0% |
| 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 | | | 8,420.74 | 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) | | | (253,912.77) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,964,654.62 | 2,710,741.85 | -8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,964,654.62 | 2,710,741.85 | -8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,964,654.62 | 2,710,741.85 | -8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,710,741.85 | 2,710,741.85 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,710,741.85 | 2,710,741.85 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,710,199.81 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 542.04 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,710,741.85 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,710,741.85 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 11,243.71 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 11,243.71 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 1,754,542.39 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 188,845.16 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 99,072.16 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 8,234.30 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 11,876.55 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 542.04 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,063,112.60 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,074,356.31 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 1,441,471.60 | 0.00 | -100.0% |
| Bond Interest and Other Service Charges | | 7434 | 895,218.22 | 0.00 | -100.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,336,689.82 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 2,336,689.82 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 8,420.74 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 8,420.74 | 0.00 | -100.0% |
| 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) | | | 8,420.74 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 11,243.71 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,063,112.60 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,074,356.31 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,336,689.82 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 2,336,689.82 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (262,333.51) | 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 | 8,420.74 | 0.00 | -100.0% |
| 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 | | | 8,420.74 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | (253,912.77) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,964,654.62 | 2,710,741.85 | -8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,964,654.62 | 2,710,741.85 | -8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,964,654.62 | 2,710,741.85 | -8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,710,741.85 | 2,710,741.85 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,710,741.85 | 2,710,741.85 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 2,710,741.85 | 2,710,741.85 |
| Total, Restricted Balance | | 2,710,741.85 | 2,710,741.85 |

| 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) | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 | 2,728.10 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 6.10 | 6.10 | 6.10 | 0.00 | 0.00 | 6.10 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 6.10 | 6.10 | 6.10 | 0.00 | 0.00 | 6.10 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,734.20 | 2,734.20 | 2,734.20 | 2,728.10 | 2,728.10 | 2,734.20 |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. County Operations Grant ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|------------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 479,033.00 | | 479,033.00 | | | 479,033.00 |
| Work in Progress | 5,820,485.69 | | 5,820,485.69 | | | 5,820,485.69 |
| Total capital assets not being depreciated | 6,299,518.69 | 0.00 | 6,299,518.69 | 0.00 | 0.00 | 6,299,518.69 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 116,269.95 | | 116,269.95 | | | 116,269.95 |
| Buildings | 67,317,331.26 | | 67,317,331.26 | 396,208.00 | | 67,713,539.26 |
| Equipment | 7,029,214.26 | | 7,029,214.26 | 485,954.00 | | 7,515,168.26 |
| Total capital assets being depreciated | 74,462,815.47 | 0.00 | 74,462,815.47 | 882,162.00 | 0.00 | 75,344,977.47 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (20,940,249.00) | | (20,940,249.00) | 0.00 | | (20,940,249.00) |
| Equipment | (4,717,159.00) | | (4,717,159.00) | 0.00 | | (4,717,159.00) |
| Total accumulated depreciation | (25,657,408.00) | 0.00 | (25,657,408.00) | 0.00 | 0.00 | (25,657,408.00) |
| Total capital assets being depreciated, net | 48,805,407.47 | 0.00 | 48,805,407.47 | 882,162.00 | 0.00 | 49,687,569.47 |
| Governmental activity capital assets, net | 55,104,926.16 | 0.00 | 55,104,926.16 | 882,162.00 | 0.00 | 55,987,088.16 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

33 67181 0000000
Form CA

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

| Form | Description | Value |
|-------|--|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 58.13% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$20,882,550.20 |
| | Appropriations Subject to Limit | \$20,882,550.20 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval. | 6.12% |
| | | |


1/15/2021

Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
School District 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 07, 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:

Edwin Gomez, Ed.D.
Name
Superintendent
Title
(951) 826-6670
Telephone
egomez@rcoe.us
E-mail Address

For School District:

Meliton Sanchez
Name
Assistant Superintendent, Bus.
Title
(760) 922-4164, Ext: 1230
Telephone
meliton.sanchez@pvusd.us
E-mail Address

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD | Title I Basic Part A 84.01 3010 8290 2020-2021 | ESSA School Improvement 84.01 3182 8290 2020-2021 | Elementary and Secondary School Emergency Relief 84.425 3210 8290 2020-2021 | Elementary & Secondary School Relief II 84.425 3212 8290 2020-2021 | Education Relief Fund Learning Loss Mitigation 84.425 3215 8290 2020-2021 | Coronavirus Relief Fund Learning Loss Mitigation 21.019 3220 8290 2020-2021 | Spec Ed IDEA Local 84.03 3310 8181 2020-2021 |
|--|--|---|---|--|---|---|--|
| 1. Prior Year Carryover | 494,975.31 | 340,246.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 1,452,628.00 | 355,094.00 | 855,219.00 | 4,596,911.00 | 173,884.00 | 2,563,434.00 | 544,780.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,334.00) |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 1,452,628.00 | 355,094.00 | 855,219.00 | 4,596,911.00 | 173,884.00 | 2,563,434.00 | 543,446.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,947,603.31 | 695,340.00 | 855,219.00 | 4,596,911.00 | 173,884.00 | 2,563,434.00 | 543,446.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 85,062.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 1,162,442.31 | 173,836.00 | 396,485.00 | 459,691.00 | 68,577.00 | 2,563,434.00 | 0.00 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 1,162,442.31 | 258,898.00 | 396,485.00 | 459,691.00 | 68,577.00 | 2,563,434.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,660,395.00 | 89,601.92 | 119,660.38 | 0.00 | 46,864.04 | 2,563,434.00 | 544,780.00 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 1,660,395.00 | 89,601.92 | 119,660.38 | 0.00 | 46,864.04 | 2,563,434.00 | 544,780.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (497,952.69) | 169,296.08 | 276,824.62 | 459,691.00 | 21,712.96 | 0.00 | (544,780.00) |
| a. Unearned Revenue | 0.00 | 84,234.08 | 276,824.62 | 459,691.00 | 17,038.96 | 0.00 | 0.00 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,334.00 |
| c. Accounts Receivable | 497,952.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 544,780.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 287,208.31 | 605,738.08 | 735,558.62 | 4,596,911.00 | 127,019.96 | 0.00 | (1,334.00) |
| 15. If Carryover is allowed, enter line 14 amount here | 287,208.31 | 605,738.00 | 735,558.62 | 4,596,911.00 | 127,019.96 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,660,395.00 | 174,663.92 | 119,660.38 | 0.00 | 51,538.04 | 2,563,434.00 | 543,446.00 |

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD | Spec Ed IDEA Local Asst Private School 84.03 3311 8181 2020-2021 | Spec Ed Idea Pre- School 84.17 3315 8182 2020-2021 | Federal Preschool Disproportionality 84.17 3318 8699 2020-2021 | IDEA Preschool Local 84.027 A 3320 8182 2020-2021 | Spec IDEA Mental Health 84.027 A 3327 8182 2020-2021 | IDEA Preschool Staff Development 84.173 A 3345 8182 2020-2021 | SPED Early Int Grants (Infants) 84.18 3385 8182 2020-2021 |
|--|---|---|---|--|---|--|--|
| 1. Prior Year Carryover | 2,925.18 | 0.00 | 0.00 | 0.00 | 0.00 | 131.00 | 0.00 |
| 2. a. Current Year Award | 0.00 | 11,122.00 | 0.00 | 0.00 | 0.00 | 119.00 | 0.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 1,334.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 1,334.00 | 11,122.00 | 0.00 | 0.00 | 0.00 | 119.00 | 0.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 4,259.18 | 11,122.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 2,925.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Contributed Matching Funds | 0.00 | 11,061.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 2,925.18 | 11,061.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 2,925.18 | 35,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 2,925.18 | 35,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | (24,834.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| a. Unearned Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 1,334.00 | 35,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 1,334.00 | (24,773.00) | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 1,334.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 4,259.18 | 35,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD | Carl D Perkins Career Tech Education | ESSA Title II Part 1A | ESSA Title V 1 B | ESSA Title IV A | ESSA Title III Immigrant Students | ESSA Title III English Learner Students | Head Start Project Year (0) |
|--|--|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|---|-----------------------------------|
| | 84.08 3550 8182 2020-2021 | 84.37 4035 8290 2020-2021 | 84.36 4126 8290 2020-2021 | 84.424 4127 8290 2020-2021 | 84.365 4201 8290 2020-2021 | 84.365 4203 8290 2020-2021 | 93.6 5210 8290 2020-2021 |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 37,535.26 | 1,065.11 | 58,323.45 | |
| 2. a. Current Year Award | 40,260.00 | 180,437.00 | 85,586.00 | 78,694.00 | 0.00 | 30,753.00 | 163,094.73 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| c. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 40,260.00 | 180,437.00 | 85,586.00 | 78,694.00 | 0.00 | 30,753.00 | 163,094.73 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 40,260.00 | 180,437.00 | 85,586.00 | 116,229.26 | 1,065.11 | 89,076.45 | 163,094.73 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 157.11 | 3,969.99 | |
| 6. Cash Received in Current Year | 38,955.58 | 75,488.00 | 85,586.00 | 57,947.26 | 1,065.11 | 22,633.99 | 150,817.02 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8. Total Available (sum lines 5, 6, & 7) | 38,955.58 | 75,488.00 | 85,586.00 | 57,947.26 | 1,222.22 | 26,603.98 | 150,817.02 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 37,855.58 | 78,863.02 | 1,686.76 | 40,501.45 | 0.00 | 31,395.15 | 151,017.73 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| 11. Total Expenditures (lines 9 & 10) | 37,855.58 | 78,863.02 | 1,686.76 | 40,501.45 | 0.00 | 31,395.15 | 151,017.73 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 1,100.00 | (3,375.02) | 83,899.24 | 17,445.81 | 1,222.22 | (4,791.17) | (200.71) |
| a. Unearned Revenue | 0.00 | 0.00 | 83,899.24 | 17,445.81 | 1,065.11 | 0.00 | |
| b. Accounts Payable | 1,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| c. Accounts Receivable | 37,855.58 | 3,375.02 | 0.00 | 0.00 | 0.00 | 8,731.16 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 2,404.42 | 101,573.98 | 83,899.24 | 75,727.81 | 1,065.11 | 57,681.30 | 12,077.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 101,573.98 | 83,899.24 | 75,727.81 | 1,065.11 | 57,681.30 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 75,711.16 | 78,863.02 | 1,686.76 | 40,501.45 | 157.11 | 35,335.14 | 150,817.02 |

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Head Start Project Year (1) | TOTAL |
|---|--------------------------------|---------------|
| | 93.6 | |
| | 5210 | |
| | 8290 | |
| | 2020-2021 | |
| AWARD | | |
| 1. Prior Year Carryover | | 935,201.31 |
| 2. a. Current Year Award | 1,612,436.00 | 12,744,451.73 |
| b. Transferability (ESSA) | | 0.00 |
| c. Other Adjustments | | 0.00 |
| d. Adj Curr Yr Award | | |
| (sum lines 2a, 2b, & 2c) | 1,612,436.00 | 12,744,451.73 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2d, & 3) | 1,612,436.00 | 13,679,653.04 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | 92,114.28 |
| 6. Cash Received in Current Year | 1,328,065.87 | 6,585,024.14 |
| 7. Contributed Matching Funds | | 11,061.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 1,328,065.87 | 6,688,199.42 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 1,328,065.87 | 6,732,941.08 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 1,328,065.87 | 6,732,941.08 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | (44,741.66) |
| a. Unearned Revenue | | 940,198.82 |
| b. Accounts Payable | | 2,434.00 |
| c. Accounts Receivable | | 1,129,923.45 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 284,370.13 | 6,946,711.96 |
| 15. If Carryover is allowed, enter line 14 amount here | | 6,673,836.33 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,328,065.87 | 6,864,429.05 |

2020-21 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| STATE PROGRAM NAME | Tobacco Use Prevention Grant | Agricultural Career Grant | In-Person Instruction (IP) Grant | STRS on Behalf Contributions | TOTAL |
|--|------------------------------|---------------------------|----------------------------------|------------------------------|--------------|
| RESOURCE CODE | 6690 | 7010 | 7422 | 7690 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | 2020-2021 | 2020-2021 | 2020-2021 | 2020-2021 | |
| AWARD | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 6,000.00 | 10,649.00 | 1,146,052.00 | 1,506,869.00 | 2,669,570.00 |
| b. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 6,000.00 | 10,649.00 | 1,146,052.00 | 1,506,869.00 | 2,669,570.00 |
| 3. Required Matching Funds/Other | 0.00 | 10,649.00 | 0.00 | 0.00 | 10,649.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 6,000.00 | 21,298.00 | 1,146,052.00 | 1,506,869.00 | 2,680,219.00 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 4,124.81 | 11,749.00 | 495,901.00 | 1,506,869.00 | 2,018,643.81 |
| 7. Contributed Matching Funds | 0.00 | 10,649.00 | 0.00 | 0.00 | 10,649.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 4,124.81 | 22,398.00 | 495,901.00 | 1,506,869.00 | 2,029,292.81 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 1,789.45 | 21,298.00 | 0.00 | 1,506,869.00 | 1,529,956.45 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 1,789.45 | 21,298.00 | 0.00 | 1,506,869.00 | 1,529,956.45 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 2,335.36 | 1,100.00 | 495,901.00 | 0.00 | 499,336.36 |
| a. Unearned Revenue | 2,335.36 | 0.00 | 495,901.00 | 0.00 | 498,236.36 |
| b. Accounts Payable | 0.00 | 1,100.00 | 0.00 | 0.00 | 1,100.00 |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 4,210.55 | 0.00 | 1,146,052.00 | 0.00 | 1,150,262.55 |
| 15. If Carryover is allowed, enter line 14 amount here | 4,210.55 | 0.00 | 1,146,052.00 | 0.00 | 1,150,262.55 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,789.45 | 10,649.00 | 0.00 | 1,506,869.00 | 1,519,307.45 |

2020-21 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER. RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | DHCS Medi-Cal Billing Options 933.78 5640 8290 2020-2021 | TOTAL |
|--|---|------------|
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | | |
| 2. a. Current Year Award | 136,680.16 | 136,680.16 |
| b. Other Adjustments | 59,985.32 | 59,985.32 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | 0.00 | 59,985.32 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 0.00 |
| REVENUES | 196,665.48 | 196,665.48 |
| 5. Cash Received in Current Year | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 59,985.32 | 59,985.32 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 59,985.32 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | | |
| 11. Non Donor-Authorized Expenditures | 10,956.04 | 10,956.04 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | 10,956.04 | 10,956.04 |
| 13. Current Year (line 4 minus line 10) | 0.00 | 185,709.44 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Lottery: Instructional Materials | Special Education Apportionment | SPED Early Ed Infant Program | Special Ed: Mental Health Service | SPED Low Incidence Equipment | Mental Health Service | CI School Employee Prof Dev Block |
|---|-------------------------------------|------------------------------------|---------------------------------|--------------------------------------|------------------------------------|---------------------------|--------------------------------------|
| | 6300 8560 2020-2021 | 6500 8791 2020-2021 | 6510 8311 2020-2021 | 6512 8590 2020-2021 | 6531 8791 2020-2021 | 6546 8590 2020-2021 | 7311 8590 2020-2021 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 373,764.55 | 0.00 | 0.00 | 5,180.48 | 16,567.26 | 0.00 | 23,645.00 |
| 2. a. Current Year Award | 201,469.44 | 2,224,668.00 | 123,902.00 | 0.00 | 57,440.00 | 176,338.00 | 0.00 |
| b. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 201,469.44 | 2,224,668.00 | 123,902.00 | 0.00 | 57,440.00 | 176,338.00 | 0.00 |
| 3. Required Matching Funds/Other | 0.00 | 1,717,729.27 | 168,247.17 | | | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 575,233.99 | 3,942,397.27 | 292,149.17 | 5,180.48 | 74,007.26 | 176,338.00 | 23,645.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 201,469.44 | 1,439,489.00 | 123,902.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 785,179.00 | 0.00 | 0.00 | 57,440.00 | 176,338.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 785,179.00 | 0.00 | 0.00 | 57,440.00 | 176,338.00 | 0.00 |
| 8. Contributed Matching Funds | 0.00 | (673,486.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 201,469.44 | 1,551,182.00 | 123,902.00 | 0.00 | 57,440.00 | 176,338.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | | | | | |
| 11. Non Donor-Authorized Expenditures | 70,299.87 | 3,919,686.27 | 261,463.61 | 5,180.48 | 0.00 | | 962.50 |
| 12. Total Expenditures (line 10 plus line 11) | 70,299.87 | 3,919,686.27 | 261,463.61 | 5,180.48 | 0.00 | 0.00 | 962.50 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 504,934.12 | 22,711.00 | 30,685.56 | 0.00 | 74,007.26 | 176,338.00 | 22,682.50 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | SB17 COVID19 LEA Response Funds | State Learning Loss Mitigation Funds | Expanded Learning Opportunities (ELO) Grant | (ELO) Grant: Paraprofessional Staff | Low Performing Student Black Grant | CA Dept. of Energy Bus Grant | TOTAL |
|---|---------------------------------------|---|---|---|---------------------------------------|---------------------------------|--------------|
| | 7388 | 7420 | 7425 | 7426 | 7510 | 7810 | |
| | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | |
| 2020-2021 | | 2020-2021 | 2020-2021 | 2020-2021 | 2020-2021 | 2020-2021 | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 24,825.07 | 0.00 | 0.00 | 0.00 | 183,001.37 | 0.00 | 626,983.73 |
| 2. a. Current Year Award | 0.00 | 263,569.00 | 1,169,149.00 | 0.00 | 0.00 | 495,000.00 | 4,711,535.44 |
| b. Other Adjustments | 0.00 | (25,855.20) | 0.00 | 0.00 | 0.00 | 0.00 | (25,855.20) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 237,713.80 | 1,169,149.00 | 0.00 | 0.00 | 495,000.00 | 4,685,680.24 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | (209,412.00) | 209,412.00 | 0.00 | 0.00 | 1,885,976.44 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 24,825.07 | 237,713.80 | 959,737.00 | 209,412.00 | 183,001.37 | 495,000.00 | 7,198,640.41 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 0.00 | 263,569.00 | 1,046,026.00 | 0.00 | 0.00 | 495,000.00 | 3,569,455.44 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | (25,855.20) | 123,123.00 | 0.00 | 0.00 | 0.00 | 1,116,224.80 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | (25,855.20) | 123,123.00 | 0.00 | 0.00 | 0.00 | 1,116,224.80 |
| 8. Contributed Matching Funds | 0.00 | 0.00 | (209,142.00) | 209,412.00 | 0.00 | 0.00 | (673,216.00) |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 237,713.80 | 960,007.00 | 209,412.00 | 0.00 | 495,000.00 | 4,012,464.24 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 4,354.71 | 237,713.80 | 0.00 | 0.00 | 183,001.37 | 495,000.00 | 5,177,662.61 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 4,354.71 | 237,713.80 | 0.00 | 0.00 | 183,001.37 | 495,000.00 | 5,177,662.61 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 20,470.36 | 0.00 | 959,737.00 | 209,412.00 | 0.00 | 0.00 | 2,020,977.80 |

2020-21 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Routine Restricted Maintenance | Head Start Local Donations | Early Childhood Education Local | District Local Funds (other) | Nutrition Services Local Funds | JROTC | Scholarships |
|---|-----------------------------------|-------------------------------|------------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|
| | 8150 8984 2020-2021 | 9026 T-Shirt 2020-2021 | 9088 8699 2020-2021 | 9202 8699 2020-2021 | 9203 8699 2020-2021 | 9204 8699 2020-2021 | 9400 8699 2020-2021 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 390,162.47 | 27,853.06 | 10,520.37 | 437,881.73 | 4,872.72 | 0.00 | 250.00 |
| 2. a. Current Year Award | 0.00 | 527.98 | 0.00 | 19,870.21 | 117,000.00 | 0.00 | 13,000.00 |
| b. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | (142.00) | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 527.98 | 0.00 | 19,870.21 | 116,858.00 | 0.00 | 13,000.00 |
| 3. Required Matching Funds/Other | 1,125,534.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,500.00) |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,515,697.19 | 28,381.04 | 10,520.37 | 457,751.94 | 121,730.72 | 0.00 | 5,750.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 0.00 | 527.98 | 0.00 | 19,870.21 | 117,000.00 | 0.00 | 13,000.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | (142.00) | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | 1,125,534.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,500.00) |
| 9. Total Available (sum lines 5, 7c, & 8) | 1,125,534.72 | 527.98 | 0.00 | 19,870.21 | 117,000.00 | 0.00 | 5,500.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 951,253.56 | 1,645.81 | 1,645.81 | 451,076.94 | 99,279.54 | 0.00 | 0.00 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 951,253.56 | 1,645.81 | 1,645.81 | 451,076.94 | 99,279.54 | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 564,443.63 | 26,735.23 | 8,874.56 | 6,675.00 | 22,451.18 | 0.00 | 5,750.00 |

2020-21 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

33 67181 0000000
Form CAT

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Classified Summer Assistance | TOTAL |
|---|---------------------------------|--------------|
| | | |
| | 9971 | |
| | 8699 | |
| | 2020-2021 | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | 0.00 | 871,540.35 |
| 2. a. Current Year Award | 354,330.73 | 504,728.92 |
| b. Other Adjustments | 0.00 | (142.00) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 354,330.73 | 504,586.92 |
| 3. Required Matching Funds/Other | (189,244.00) | 928,790.72 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 165,086.73 | 2,304,917.99 |
| REVENUES | | |
| 5. Cash Received in Current Year | 354,330.73 | 504,728.92 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | (142.00) |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | (189,244.00) | 928,790.72 |
| 9. Total Available (sum lines 5, 7c, & 8) | 165,086.73 | 1,433,519.64 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 27,406.73 | 1,532,308.39 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 27,406.73 | 1,532,308.39 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 137,680.00 | 772,609.60 |

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. | | |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|---------------|-----|
| 1000 - Certificated Salaries | 13,982,710.13 | 301 | 414,193.58 | 303 | 13,568,516.55 | 305 | 0.00 | 135,771.86 | 307 | 13,432,744.69 | 309 | | |
| 2000 - Classified Salaries | 6,558,890.80 | 311 | 366,940.40 | 313 | 6,191,950.40 | 315 | 911,885.02 | 1,340,233.08 | 317 | 4,851,717.32 | 319 | | |
| 3000 - Employee Benefits | 11,594,099.60 | 321 | 768,707.80 | 323 | 10,825,391.80 | 325 | 565,437.99 | 818,305.38 | 327 | 10,007,086.42 | 329 | | |
| 4000 - Books, Supplies Equip Replace. (6500) | 2,484,816.91 | 331 | 45,875.41 | 333 | 2,438,941.50 | 335 | 982,155.56 | 1,708,452.71 | 337 | 730,488.79 | 339 | | |
| 5000 - Services. . . & 7300 - Indirect Costs | 3,783,446.59 | 341 | 68,669.65 | 343 | 3,714,776.94 | 345 | 242,059.90 | 1,113,448.05 | 347 | 2,601,328.89 | 349 | | |
| TOTAL | | | | | 36,739,577.19 | 365 | TOTAL | | | | | 31,623,366.11 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | | EDP No. |
|---|--|-------------|---------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 10,447,791.15 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 1,854,549.85 | 380 |
| 3. STRS. | | 3101 & 3102 | 2,799,541.36 | 382 |
| 4. PERS. | | 3201 & 3202 | 430,543.97 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 306,058.17 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 2,688,281.48 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 11,054.42 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 731,901.08 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 19,269,721.48 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 886,434.36 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 3,856.05 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 0.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 18,383,287.12 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 58.13% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | | |

PART III: DEFICIENCY AMOUNT

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

| | |
|--|---------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 58.13% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 31,623,366.11 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

The District excluded resource 3210 and 3220 from the calculation as per guidelines.

| |
|--|
| |
| |
| |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|--------------|--------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 25,984,849.00 | 0.00 | 25,984,849.00 | 0.00 | 1,360,000.00 | 24,624,849.00 | 1,360,000.00 |
| State School Building Loans Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Certificates of Participation Payable | 6,521,147.58 | 0.00 | 6,521,147.58 | 0.00 | 6,521,147.58 | 0.00 | 0.00 |
| Capital Leases Payable | 1,953,554.00 | 0.00 | 1,953,554.00 | 0.00 | 1,953,554.00 | 0.00 | 0.00 |
| Lease Revenue Bonds Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other General Long-Term Debt | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total/Net OPEB Liability | 4,568,270.00 | 0.00 | 4,568,270.00 | 1,391,533.00 | 0.00 | 5,959,803.00 | 0.00 |
| Compensated Absences Payable | 283,500.00 | 0.00 | 283,500.00 | 41,284.00 | 0.00 | 324,784.00 | 0.00 |
| Governmental activities long-term liabilities | 39,311,320.58 | 0.00 | 39,311,320.58 | 1,432,817.00 | 9,834,701.58 | 30,909,436.00 | 1,360,000.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State School Building Loans Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Certificates of Participation Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Leases Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Revenue Bonds Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other General Long-Term Debt | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total/Net OPEB Liability | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Compensated Absences Payable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2020-21 Calculations | | | 2021-22 Calculations | | |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2019-20 Actual | | | 2020-21 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 20,131,640.03 | 0.00 | 20,131,640.03 | | | 20,882,550.20 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 2,734.20 | 0.00 | 2,734.20 | | | 2,734.24 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2019-20 | | | Adjustments to 2020-21 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | 0.00 | | | | 0.00 |
| 4. Temporary Voter Approved Increases | | 0.00 | | | | 0.00 |
| 5. Less: Lapses of Voter Approved Increases | | 0.00 | | | | 0.00 |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | 0.00 | | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | 0.00 | | | | 0.00 |
| B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2020-21 P2 Report | | | 2021-22 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 2,734.20 | 0.00 | 2,734.20 | 2,728.10 | 0.00 | 2,728.10 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.04 | 0.00 | 0.04 | 0.04 | 0.00 | 0.04 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 2,734.24 | | | 2,728.14 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2020-21 Actual | | | 2021-22 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 60,202.58 | 0.00 | 60,202.58 | 0.00 | 0.00 | 0.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | 0.00 | 0.00 | 60,226.00 | 0.00 | 60,226.00 |
| 4. Secured Roll Taxes (Object 8041) | 6,602,840.29 | 0.00 | 6,602,840.29 | 6,346,593.00 | 0.00 | 6,346,593.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 267,002.28 | 0.00 | 267,002.28 | 267,002.00 | 0.00 | 267,002.00 |
| 6. Prior Years' Taxes (Object 8043) | 358,294.43 | 0.00 | 358,294.43 | 358,294.00 | 0.00 | 358,294.00 |
| 7. Supplemental Taxes (Object 8044) | 163,150.28 | 0.00 | 163,150.28 | 164,240.00 | 0.00 | 164,240.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (643,554.16) | 0.00 | (643,554.16) | (664,630.00) | 0.00 | (664,630.00) |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 708,029.61 | 0.00 | 708,029.61 | 285,562.00 | 0.00 | 285,562.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 7,515,965.31 | 0.00 | 7,515,965.31 | 6,817,287.00 | 0.00 | 6,817,287.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 7,515,965.31 | 0.00 | 7,515,965.31 | 6,817,287.00 | 0.00 | 6,817,287.00 |

| | 2020-21 Calculations | | | 2021-22 Calculations | | |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 0.00 | | | 0.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | 0.00 | | | 0.00 |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | 0.00 | | | 0.00 |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 0.00 | | | 0.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 24,782,008.00 | 0.00 | 24,782,008.00 | 26,735,745.00 | 0.00 | 26,735,745.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 3.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 24,782,011.00 | 0.00 | 24,782,011.00 | 26,735,745.00 | 0.00 | 26,735,745.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 44,247,904.59 | 0.00 | 44,247,904.59 | 40,893,550.00 | 0.00 | 40,893,550.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 46,875.49 | 0.00 | 46,875.49 | 47,000.00 | 0.00 | 47,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 20,131,640.03 | | | 20,882,550.20 |
| 2. Inflation Adjustment | | | 1.0373 | | | 1.0573 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0000 | | | 0.9978 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 20,882,550.20 | | | 22,030,546.26 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 7,515,965.31 | | | 6,817,287.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 328,108.80 | | | 327,376.80 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 13,366,584.89 | | | 15,213,259.26 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 13,366,584.89 | | | 15,213,259.26 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 22,146.09 | | | 25,349.40 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 7,538,111.40 | | | 6,842,636.40 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 13,344,438.80 | | | 15,187,909.86 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 7,538,111.40 | | | |
| b. State Subventions (Line D8) | | | 13,344,438.80 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 0.00 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 20,882,550.20 | | | |

[illegible]

(760) 922-4164, Ext: 1230

Contact Phone Number



PALO VERDE
Unified School District

"Improving Learning...Together"

295 North First Street, Blythe California 92225
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Board of Education

Norman C. Guith, Ed.D.
Martha Gutierrez
Alfonso Hernandez
Diana Mendez
Jamey Mullion

Tracie Kern
Superintendent

RESOLUTION 202122-12

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

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

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

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

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2020-21 and 2021-22 fiscal years are made in accord with applicable constitutional and statutory law;

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

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Approved:
Edwin Gomez, Ed.D.
Superintendent
Riverside County Office of Education

This is an exact copy of the resolution
adopted by the Governing Board at a Regular
meeting on September 7, 2021

By: _____

By: *Alfonso Hernandez*
Clerk of the Governing Board

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,661,554.33
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 30,240,348.92

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|--|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 1,483,099.70 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 272,393.71 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 36,800.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 221,860.48 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 2,014,153.89 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 236,140.72 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,250,294.61 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 22,351,717.85 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,737,040.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 4,641,732.26 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 414,005.78 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | (66,548.93) |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 657,847.59 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 76,577.94 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 160,651.95 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 3,819,314.11 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 18,823.64 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 950,797.92 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 36,761,960.11 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.48%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.12%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>2,014,153.89</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(86,963.00)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.6%) times Part III, Line B19); zero if negative | <u>236,140.72</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.6%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.6%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>236,140.72</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>236,140.72</u> |

Approved indirect cost rate: 4.60%
Highest rate used in any program: 4.60%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 1,587,376.00 | 73,019.00 | 4.60% |
| 01 | 3182 | 85,661.92 | 3,940.00 | 4.60% |
| 01 | 3210 | 115,091.44 | 4,568.94 | 3.97% |
| 01 | 3215 | 44,803.47 | 2,060.57 | 4.60% |
| 01 | 3310 | 520,873.00 | 23,907.00 | 4.59% |
| 01 | 3315 | 34,320.00 | 1,575.00 | 4.59% |
| 01 | 3550 | 36,190.58 | 1,665.00 | 4.60% |
| 01 | 4035 | 75,395.02 | 3,468.00 | 4.60% |
| 01 | 4126 | 1,612.76 | 74.00 | 4.59% |
| 01 | 4127 | 38,720.45 | 1,781.00 | 4.60% |
| 01 | 4203 | 30,015.15 | 1,380.00 | 4.60% |
| 01 | 5210 | 1,411,864.42 | 52,149.63 | 3.69% |
| 01 | 6500 | 3,694,365.19 | 151,983.08 | 4.11% |
| 01 | 6510 | 249,967.88 | 11,495.73 | 4.60% |
| 01 | 6546 | 156,951.63 | 7,219.00 | 4.60% |
| 01 | 6690 | 1,711.45 | 78.00 | 4.56% |
| 01 | 7510 | 175,501.37 | 7,500.00 | 4.27% |
| 01 | 8150 | 847,336.56 | 38,977.00 | 4.60% |
| 13 | 5310 | 1,615,873.89 | 74,330.00 | 4.60% |

Unaudited Actuals
2020-21 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 552,609.11 | 51,841.19 | 373,764.55 | 978,214.85 |
| 2. State Lottery Revenue | 8560 | 476,854.74 | | 201,469.44 | 678,324.18 |
| 3. Other Local Revenue | 8600-8799 | 1,100.00 | | 0.00 | 1,100.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,030,563.85 | 51,841.19 | 575,233.99 | 1,657,639.03 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 148.62 | | | 148.62 |
| 3. Employee Benefits | 3000-3999 | 52.09 | | | 52.09 |
| 4. Books and Supplies | 4000-4999 | 186,419.07 | | 65,464.05 | 251,883.12 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 228,676.40 | | | 228,676.40 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 4,835.82 | 4,835.82 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 24,980.25 | | | 24,980.25 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 440,276.43 | 0.00 | 70,299.87 | 510,576.30 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 590,287.42 | 51,841.19 | 504,934.12 | 1,147,062.73 |
| D. COMMENTS: | | | | | |
| N2Y on-line curriculum. www.n2y.com | | | | | |

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

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2020-21 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 39,039,528.90 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 6,749,347.69 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 830,722.73 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 65,138.63 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | (242,068.51) |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 653,792.85 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 31,636,388.36 |

| Section II - Expenditures Per ADA | | 2020-21 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 2,734.24 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 11,570.45 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 34,985,371.24 | 12,799.54 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 34,985,371.24 | 12,799.54 |
| B. Required effort (Line A.2 times 90%) | 31,486,834.12 | 11,519.59 |
| C. Current year expenditures (Line I.E and Line II.B) | 31,636,388.36 | 11,570.45 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

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

33 67181 000000
Form PCR

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---------------------|--|--|--|--------------------------------------|---|--|--|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 86,133.76 | 0.00 | 86,133.76 | 6,052.21 | | 92,185.97 |
| 1110 | Regular Education, K-12 | 17,551,286.18 | 7,714,167.72 | 25,265,453.90 | 1,775,282.29 | | 27,040,736.19 |
| 3100 | Alternative Schools | 952.74 | 0.00 | 952.74 | 66.94 | | 1,019.68 |
| 3200 | Continuation Schools | 991,491.28 | 357,631.28 | 1,349,122.56 | 94,796.37 | | 1,443,918.93 |
| 3300 | Independent Study Centers | 50,737.50 | 0.00 | 50,737.50 | 3,565.08 | | 54,302.58 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 249,925.97 | 181,720.53 | 431,646.50 | 30,329.73 | | 461,976.23 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 5,873,938.18 | 1,029,749.74 | 6,903,687.92 | 485,089.05 | 7,388,776.97 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 139,935.73 | 0.00 | 139,935.73 | 9,832.61 | 149,768.34 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 1,130,757.23 | 511,636.53 | 1,642,393.76 | 115,403.13 | 1,757,796.89 | |
| 7150 | Nonagency - Other | 271,819.44 | 0.00 | 271,819.44 | 19,099.45 | 290,918.89 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8500 | Child Care and Development Services | 690.00 | 0.00 | 690.00 | 48.48 | 738.48 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 133,482.26 | 133,482.26 |
| ---- | Enterprise | | | | | (66,548.93) | (66,548.93) |
| ---- | Facilities Acquisition & Construction | | | | | 45,384.62 | 45,384.62 |
| ---- | Other Outgo | | | | | 171,596.25 | 171,596.25 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([(Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 147,805.54 | | 147,805.54 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (74,330.00) | | (74,330.00) |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 26,347,668.01 | 9,794,905.80 | 36,142,573.81 | 2,613,040.88 | 283,914.20 | 39,039,528.89 |

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

33 67181 0000000
Form PCR

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Auxiliary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 84,465.75 | 0.00 | 39.00 | 0.00 | 1,318.83 | 0.00 | 0.00 | | | 310.18 | 0.00 | 86,133.76 |
| 1110 | Regular Education, K-12 | 16,100,612.95 | 115,841.63 | 288,551.04 | 177,342.37 | 391,960.87 | 25,287.45 | 410,548.14 | | | 41,141.73 | 0.00 | 17,551,286.18 |
| 3100 | Alternative Schools | 952.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 952.74 |
| 3200 | Continuation Schools | 575,892.94 | 0.00 | 90.43 | 252,673.54 | 162,834.37 | 0.00 | 0.00 | | | 0.00 | 0.00 | 991,491.28 |
| 3300 | Independent Study Centers | 50,737.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 50,737.50 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 244,520.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,457.64 | | | 1,948.25 | 0.00 | 249,925.97 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 4,236,496.39 | 447,822.31 | 0.00 | 782.07 | 867,206.48 | 318,215.77 | 0.00 | | | 3,415.16 | 0.00 | 5,873,938.18 |
| 6000 | RCC/P | 139,935.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 139,935.73 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 657,586.88 | 274,958.45 | 0.00 | 35,145.22 | 100,854.13 | 0.00 | 0.00 | 0.00 | 0.00 | 62,212.55 | 0.00 | 1,130,757.23 |
| 7150 | Nonagency - Other | 271,819.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 271,819.44 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 690.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 690.00 |
| Total Direct Charged Costs | | 22,363,020.40 | 838,622.39 | 289,370.47 | 465,943.20 | 1,524,174.68 | 343,503.22 | 414,005.78 | 0.00 | 0.00 | 109,027.87 | 0.00 | 26,347,668.01 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|-------------------------------|---------------------------------------|-----------------|--|-----------------|--------------------|--------------|
| | | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | | 2,795,137.94 | 3,201,639.97 | 1,717,389.81 | 7,714,167.72 |
| 3100 | Alternative Schools | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | | 141,168.58 | 161,698.99 | 54,763.71 | 357,631.28 |
| 3300 | Independent Study Centers | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | | 84,701.14 | 97,019.39 | 0.00 | 181,720.53 |
| 4110 | Regular Education, Adult | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | | 479,973.18 | 549,776.56 | 0.00 | 1,029,749.74 |
| 6000 | ROC/P | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | | 197,636.02 | 226,378.58 | 87,621.93 | 511,636.53 |
| 7150 | Nonagency - Other | | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | | |
| -- | Adult Education (Fund 11) | | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | | 3,698,616.86 | 4,236,513.49 | 1,859,775.45 | 9,794,905.80 |

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

33 67181 0000000
Form PCR

| | | |
|--|--|---------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 657,847.59 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 36,800.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,559,677.64 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 433,045.66 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 2,687,370.89 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 26,347,668.01 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 9,794,905.80 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 36,142,573.81 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 2,103,538.13 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 2,103,538.13 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 38,246,111.94 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 7.03% |

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

33 67181 0000000
Form PCR

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|-------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 133,482.26 | | | | 133,482.26 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | (66,548.93) | | | (66,548.93) |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 45,384.62 | | 45,384.62 |
| Other Outgo (Objects 1000-7999) | | | | 171,596.25 | 171,596.25 |
| Total Other Costs | 133,482.26 | (66,548.93) | 45,384.62 | 171,596.25 | 283,914.20 |

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

33 67181 000000
Form PCRAF

| | | -----Teacher Full-Time Equivalents----- | | | | -----Classroom Units----- | | Pupils Transported |
|--|---------------------------------------|---|---|--|--|---|--|---|
| | | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | | 225,805.74 | 111,316.01 | 1,805,982.19 | 1,555,512.92 | 4,236,513.49 | 0.00 | 1,859,775.45 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | | | | | | | PT Factor(s) |
| Instructional Goals Description | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 99.00 | 99.00 | 99.00 | 99.00 | 99.00 | 99.00 | 784.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 25.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 | 0.00 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals Description | | | | | | | | |
| 7110 | Nonagency - Educational | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 40.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds Description | | | | | | | | |
| -- | Adult Education (Fund 11) | | | | | 0.00 | | |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 & 61) | | | | | 0.00 | 0.00 | |
| C. Total Allocation Factors | | 131.00 | 131.00 | 131.00 | 131.00 | 131.00 | 131.00 | 849.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 6900-6929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (74,330.00) | | | | |
| Other Sources/Uses Detail | | | | | 779,134.72 | 0.00 | | |
| Fund Reconciliation | | | | | | | 854,460.40 | 886.24 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 74,330.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 74,439.44 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 779,134.72 | | |
| Fund Reconciliation | | | | | | | 0.00 | 779,134.72 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------|-------------------------------|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 74,330.00 | (74,330.00) | 779,134.72 | 779,134.72 | 854,460.40 | 854,460.40 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | 381 |
| 1000-1999 | Certificated Salaries | 686,293.66 | 0.00 | 0.00 | 70,200.39 | 14,858.84 | 1,579,826.01 | | 2,351,178.90 |
| 2000-2999 | Classified Salaries | 4,894.18 | 0.00 | 0.00 | 95,655.78 | 900.00 | 1,120,099.88 | | 1,221,529.84 |
| 3000-3999 | Employee Benefits | 306,308.12 | 0.00 | 0.00 | 111,900.06 | 8,276.56 | 1,669,401.65 | | 2,095,886.39 |
| 4000-4999 | Books and Supplies | 8,917.19 | 0.00 | 0.00 | 3,060.82 | 1,755.25 | 48,704.02 | | 62,436.98 |
| 5000-5999 | Services and Other Operating Expenditures | 119,541.41 | 0.00 | 0.00 | 0.00 | 0.00 | 49,167.57 | | 168,708.98 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,125,944.56 | 0.00 | 0.00 | 280,816.75 | 25,790.65 | 4,467,199.13 | 0.00 | 5,899,751.09 |
| 7310 | Transfers of Indirect Costs | 177,465.08 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | | 196,179.81 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 1,029,749.67 | | | | | | | 1,029,749.67 |
| | Total Indirect Costs and PCR Allocations | 1,207,214.75 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | 0.00 | 1,225,929.48 |
| | TOTAL COSTS | 2,333,159.31 | 0.00 | 0.00 | 292,312.48 | 33,009.65 | 4,467,199.13 | 0.00 | 7,125,680.57 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | 301,147.06 | 0.00 | 0.00 | 0.00 | 14,858.84 | 125,849.61 | | 441,855.51 |
| 1000-1999 | Certificated Salaries | 4,884.18 | 0.00 | 0.00 | 18,140.94 | 900.00 | 77,296.62 | | 101,221.74 |
| 2000-2999 | Classified Salaries | 99,703.99 | 0.00 | 0.00 | 6,468.35 | 6,651.56 | 80,998.63 | | 193,822.53 |
| 3000-3999 | Employee Benefits | 8,755.23 | 0.00 | 0.00 | 0.00 | 1,433.50 | 44,737.72 | | 54,926.45 |
| 4000-4999 | Books and Supplies | 45,524.91 | 0.00 | 0.00 | 0.00 | 0.00 | 24,673.04 | | 70,197.95 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 460,015.37 | 0.00 | 0.00 | 24,609.29 | 23,843.90 | 353,555.62 | 0.00 | 862,024.18 |
| 7310 | Transfers of Indirect Costs | 25,482.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 25,482.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 25,482.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,482.00 |
| | TOTAL BEFORE OBJECT 8980 | 485,497.37 | 0.00 | 0.00 | 24,609.29 | 23,843.90 | 353,555.62 | 0.00 | 887,506.18 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-3610, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 16,715.28 |
| | | | | | | | | | 870,790.90 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 385,146.60 | 0.00 | 0.00 | 70,200.39 | 0.00 | 1,453,976.40 | | 1,909,323.39 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 77,514.84 | 0.00 | 1,042,803.26 | | 1,120,318.10 |
| 3000-3999 | Employee Benefits | 206,604.13 | 0.00 | 0.00 | 105,431.71 | 1,625.00 | 1,588,403.02 | | 1,902,063.86 |
| 4000-4999 | Books and Supplies | 161.96 | 0.00 | 0.00 | 3,060.52 | 321.75 | 3,966.30 | | 7,510.53 |
| 5000-5999 | Services and Other Operating Expenditures | 74,016.50 | 0.00 | 0.00 | 0.00 | 0.00 | 24,494.53 | | 98,511.03 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 665,929.19 | 0.00 | 0.00 | 256,207.46 | 1,946.75 | 4,113,643.51 | 0.00 | 5,037,726.91 |
| 7310 | Transfers of Indirect Costs | 151,983.08 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | | 170,697.81 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 1,029,749.67 | | | | | | | 1,029,749.67 |
| | Total Indirect Costs and PCR Allocations | 1,181,732.75 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | 0.00 | 1,200,447.48 |
| | TOTAL BEFORE OBJECT 8980 | 1,847,661.94 | 0.00 | 0.00 | 267,703.19 | 9,165.75 | 4,113,643.51 | 0.00 | 6,238,174.39 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 16,715.28 |
| | TOTAL COSTS | | | | | | | | 6,254,889.67 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 279,258.13 | 0.00 | 0.00 | 0.00 | 0.00 | 34,695.28 | | 313,953.41 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,057.58 | | 119,057.58 |
| 3000-3999 | Employee Benefits | 99,361.92 | 0.00 | 0.00 | 0.00 | 0.00 | 112,103.67 | | 211,465.59 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 321.75 | 405.88 | | 727.63 |
| 5000-5999 | Services and Other Operating Expenditures | 24,777.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 24,777.91 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 403,397.96 | 0.00 | 0.00 | 0.00 | 321.75 | 266,262.41 | 0.00 | 669,982.12 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 403,397.96 | 0.00 | 0.00 | 0.00 | 321.75 | 266,262.41 | 0.00 | 669,982.12 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 16,715.28 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 2,605,807.69 |
| | TOTAL COSTS | | | | | | | | 3,292,505.09 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| 2019-20 Expenditures | | A. State and Local | B. Local Only |
|--|--|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | | | |
| 2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | | |
| | | | |
| 3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | | | |
| | | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | | |
| | | | |
| 5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4) | | 0.00 | 0.00 |
| C. Unduplicated Pupil Count | | | |
| 1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet | | 414.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | | |
| | | | |
| 3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2) | | 414.00 | |

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|--|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: (??)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | State and Local | Local Only |
|--|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310) | | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b) | |

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

| |
|--|
| |
| |
| |
| |
| |
| |
| |

SELPA: (??)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2020-21 | Actual Expenditures Comparison Year FY 2019-2020 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 7,125,680.57 | | |
| b. Less: Expenditures paid from federal sources | 870,790.90 | | |
| c. Expenditures paid from state and local sources | 6,254,889.67 | 5,762,972.18 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,762,972.18 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 6,254,889.67 | 5,762,972.18 | 491,917.49 |

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

| | Actual FY 2020-21 | Comparison Year FY 2019-2020 | Difference |
|---|----------------------|---------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 7,125,680.57 | | |
| b. Less: Expenditures paid from federal sources | 870,790.90 | | |
| c. Expenditures paid from state and local sources | 6,254,889.67 | 5,762,972.18 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,762,972.18 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 6,254,889.67 | 5,762,972.18 | |
| d. Special education unduplicated pupil count | 381 | 414 | |
| e. Per capita state and local expenditures (A2c/A2d) | 16,417.03 | 13,920.22 | 2,496.81 |

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2020-21 | Comparison Year FY 2019-2020 | Difference |
|---|----------------------|---------------------------------|--------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 3,292,505.09 | 3,807,832.96 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,807,832.96 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 3,292,505.09 | 3,807,832.96 | (515,327.87) |

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

| | Actual FY 2020-21 | Comparison Year FY 2019-2020 | Difference |
|--|----------------------|---------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 3,292,505.09 | 3,807,832.96 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE | | 3,807,832.96 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 3,292,505.09 | 3,807,832.96 | |
| b. Special education unduplicated pupil count | 381 | 414 | |
| c. Per capita local expenditures (B2a/B2b) | 8,641.75 | 9,197.66 | (555.91) |

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Meliton Sanchez III
Contact Name

(760) 922-4164 ext 1230
Telephone Number

Assistant Superintendent, Business Services
Title

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Email Address

SELPA: (??)

| Object Code | Description | Adjustments* | Total |
|---|---|--------------|-------|
| TOTAL EXPENDITURES - All Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| PCRA | Program Cost Report Allocations | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| PCRA | Program Cost Report Allocations | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |

SELPA: (??)

| Object Code | Description | Adjustments* | Total |
|---|---|--------------|-------|
| EXPENDITURES - Paid from Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | 0 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified, (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|---|-----------------------------------|---|--|---|--|--------------|--------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 816,660.00 | 0.00 | 0.00 | 79,603.00 | 9,011.00 | 1,696,566.00 | | 2,601,840.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 114,265.00 | 0.00 | 1,218,437.00 | | 1,332,702.00 |
| 3000-3999 | Employee Benefits | 302,737.00 | 0.00 | 0.00 | 126,445.00 | 3,855.00 | 1,623,781.00 | | 2,056,818.00 |
| 4000-4999 | Books and Supplies | 13,592.00 | 0.00 | 0.00 | 3,800.00 | 1,334.00 | 32,992.00 | | 51,718.00 |
| 5000-5999 | Services and Other Operating Expenditures | 157,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,619.00 | | 222,619.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | | 30,000.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,289,989.00 | 0.00 | 0.00 | 324,113.00 | 14,200.00 | 4,667,395.00 | 0.00 | 6,295,697.00 |
| 7310 | Transfers of Indirect Costs | 164,674.00 | 0.00 | 0.00 | 0.00 | 5,625.00 | 0.00 | | 170,299.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 164,674.00 | 0.00 | 0.00 | 0.00 | 5,625.00 | 0.00 | 0.00 | 170,299.00 |
| | TOTAL COSTS | 1,454,663.00 | 0.00 | 0.00 | 324,113.00 | 19,825.00 | 4,667,395.00 | 0.00 | 6,465,996.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 596,755.00 | 0.00 | 0.00 | 79,603.00 | 0.00 | 1,553,276.00 | | 2,229,634.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 114,265.00 | 0.00 | 1,212,577.00 | | 1,326,842.00 |
| 3000-3999 | Employee Benefits | 224,239.00 | 0.00 | 0.00 | 126,445.00 | 0.00 | 1,562,216.00 | | 1,912,900.00 |
| 4000-4999 | Books and Supplies | 500.00 | 0.00 | 0.00 | 3,800.00 | 560.00 | 24,700.00 | | 29,560.00 |
| 5000-5999 | Services and Other Operating Expenditures | 157,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,619.00 | | 200,619.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | | 30,000.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 978,494.00 | 0.00 | 0.00 | 324,113.00 | 560.00 | 4,426,388.00 | 0.00 | 5,729,555.00 |
| 7310 | Transfers of Indirect Costs | 148,682.00 | 0.00 | 0.00 | 0.00 | 5,181.00 | 0.00 | | 153,863.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 148,682.00 | 0.00 | 0.00 | 0.00 | 5,181.00 | 0.00 | 0.00 | 153,863.00 |
| | TOTAL BEFORE OBJECT 8980 | 1,127,176.00 | 0.00 | 0.00 | 324,113.00 | 5,741.00 | 4,426,388.00 | 0.00 | 5,883,418.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 0.00 |
| | | | | | | | | | 5,883,418.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|-------------|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| 1000-1999 | Certificated Salaries | 319,522.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,499.00 | | 385,021.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 238,845.00 | | 238,845.00 |
| 3000-3999 | Employee Benefits | 123,107.00 | 0.00 | 0.00 | 0.00 | 0.00 | 178,433.00 | | 301,540.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 560.00 | 5,400.00 | | 5,960.00 |
| 5000-5999 | Services and Other Operating Expenditures | 37,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,530.00 | | 52,930.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 480,029.00 | 0.00 | 0.00 | 0.00 | 560.00 | 503,707.00 | 0.00 | 984,296.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 480,029.00 | 0.00 | 0.00 | 0.00 | 560.00 | 503,707.00 | 0.00 | 984,296.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 2,990,977.00 |
| | | | | | | | | | 3,975,273.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | 414 |
| 1000-1999 | Certificated Salaries | 686,293.66 | 0.00 | 0.00 | 70,200.39 | 14,858.84 | 1,579,826.01 | | 2,351,178.90 |
| 2000-2999 | Classified Salaries | 4,884.18 | 0.00 | 0.00 | 95,655.78 | 900.00 | 1,120,099.88 | | 1,221,539.84 |
| 3000-3999 | Employee Benefits | 306,308.12 | 0.00 | 0.00 | 111,900.06 | 8,276.56 | 1,669,401.65 | | 2,095,886.39 |
| 4000-4999 | Books and Supplies | 8,917.19 | 0.00 | 0.00 | 3,060.52 | 1,755.25 | 48,704.02 | | 62,436.98 |
| 5000-5999 | Services and Other Operating Expenditures | 119,541.41 | 0.00 | 0.00 | 0.00 | 0.00 | 49,167.57 | | 168,708.98 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,125,944.56 | 0.00 | 0.00 | 280,816.75 | 25,790.65 | 4,467,199.13 | 0.00 | 5,899,751.09 |
| 7310 | Transfers of Indirect Costs | 177,465.08 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | | 196,179.81 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,029,749.67 | | | | | | | 1,029,749.67 |
| | Total Indirect Costs | 1,177,465.08 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | 0.00 | 1,196,179.81 |
| | TOTAL COSTS | 1,303,409.64 | 0.00 | 0.00 | 292,312.48 | 33,009.65 | 4,467,199.13 | 0.00 | 6,095,930.90 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3395) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 301,147.06 | 0.00 | 0.00 | 0.00 | 14,858.84 | 125,849.61 | | 441,855.51 |
| 2000-2999 | Classified Salaries | 4,884.18 | 0.00 | 0.00 | 18,140.94 | 900.00 | 77,296.62 | | 101,221.74 |
| 3000-3999 | Employee Benefits | 99,703.99 | 0.00 | 0.00 | 6,468.35 | 6,651.56 | 80,998.63 | | 193,822.53 |
| 4000-4999 | Books and Supplies | 8,735.23 | 0.00 | 0.00 | 0.00 | 1,433.50 | 44,737.72 | | 54,926.45 |
| 5000-5999 | Services and Other Operating Expenditures | 45,524.91 | 0.00 | 0.00 | 0.00 | 0.00 | 24,673.04 | | 70,197.95 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 460,015.37 | 0.00 | 0.00 | 24,609.29 | 23,843.90 | 353,555.62 | 0.00 | 862,024.18 |
| 7310 | Transfers of Indirect Costs | 25,482.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 25,482.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 25,482.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,482.00 |
| | TOTAL BEFORE OBJECT 8980 | 485,497.37 | 0.00 | 0.00 | 24,609.29 | 23,843.90 | 353,555.62 | 0.00 | 887,506.18 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3395, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 16,715.28 |
| | | | | | | | | | 870,790.90 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 385,146.60 | 0.00 | 0.00 | 70,200.39 | 0.00 | 1,453,976.40 | | 1,909,323.39 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 77,514.84 | 0.00 | 1,042,803.26 | | 1,120,318.10 |
| 3000-3999 | Employee Benefits | 206,604.13 | 0.00 | 0.00 | 105,431.71 | 1,625.00 | 1,588,403.02 | | 1,902,063.86 |
| 4000-4999 | Books and Supplies | 161.96 | 0.00 | 0.00 | 3,060.52 | 321.75 | 3,966.30 | | 7,510.53 |
| 5000-5999 | Services and Other Operating Expenditures | 74,016.50 | 0.00 | 0.00 | 0.00 | 0.00 | 24,494.53 | | 98,511.03 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 665,929.19 | 0.00 | 0.00 | 256,207.46 | 1,946.75 | 4,113,643.51 | 0.00 | 5,037,726.91 |
| 7310 | Transfers of Indirect Costs | 151,983.08 | 0.00 | 0.00 | 11,495.73 | 7,219.00 | 0.00 | | 170,697.81 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,029,749.67 | | | | | | | 1,029,749.67 |
| | Total Indirect Costs | 151,983.08 | | | 11,495.73 | 7,219.00 | 0.00 | | 170,697.81 |
| | TOTAL BEFORE OBJECT 8980 | 817,912.27 | 0.00 | 0.00 | 267,703.19 | 9,165.75 | 4,113,643.51 | 0.00 | 5,208,424.72 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 16,715.28 |
| | TOTAL COSTS | | | | | | | | 5,225,140.00 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 279,258.13 | 0.00 | 0.00 | 0.00 | 0.00 | 34,695.28 | | 313,953.41 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,057.58 | | 119,057.58 |
| 3000-3999 | Employee Benefits | 99,361.92 | 0.00 | 0.00 | 0.00 | 0.00 | 112,103.67 | | 211,465.59 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 321.75 | 405.88 | | 727.63 |
| 5000-5999 | Services and Other Operating Expenditures | 24,777.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 24,777.91 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 403,397.96 | 0.00 | 0.00 | 0.00 | 321.75 | 266,262.41 | 0.00 | 669,982.12 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 403,397.96 | 0.00 | 0.00 | 0.00 | 321.75 | 266,262.41 | 0.00 | 669,982.12 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 16,715.28 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 3,292,505.09 |
| | TOTAL COSTS | | | | | | | | 2,605,807.69 |
| | | | | | | | | | 3,292,505.09 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Budget by LEA (LB-B) and the 2020-21 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|--|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | State and Local | Local Only |
|--|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b) | |

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

| |
|--|
| |
| |
| |
| |
| |
| |
| |

SELPA: (??)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2021-22 | Actual Expenditures Comparison Year FY 2020-2021 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 6,465,996.00 | | |
| b. Less: Expenditures paid from federal sources | 582,578.00 | | |
| c. Expenditures paid from state and local sources | 5,883,418.00 | 5,225,140.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,225,140.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,883,418.00 | 5,225,140.00 | 658,278.00 |

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

| | Budgeted Amounts FY 2021-22 | Comparison Year FY 2020-2021 | Difference |
|---|--------------------------------|---------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 6,465,996.00 | | |
| b. Less: Expenditures paid from federal sources | 582,578.00 | | |
| c. Expenditures paid from state and local sources | 5,883,418.00 | 5,225,140.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,225,140.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,883,418.00 | 5,225,140.00 | |
| d. Special education unduplicated pupil count | 381 | 414 | |
| e. Per capita state and local expenditures (A2c/A2d) | 15,442.04 | 12,621.11 | 2,820.93 |

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2021-22 | Comparison Year FY 2020-2021 | Difference |
|---|----------------------|---------------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 3,975,273.00 | 3,292,505.09 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,292,505.09 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 3,975,273.00 | 3,292,505.09 | 682,767.91 |

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

| | Budget FY 2021-22 | Comparison Year FY 2020-2021 | Difference |
|--|----------------------|---------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 3,975,273.00 | 3,292,505.09 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,292,505.09 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 3,975,273.00 | 3,292,505.09 | |
| b. Special education unduplicated pupil count | 381 | 414 | |
| c. Per capita local expenditures (B2a/B2b) | 10,433.79 | 7,952.91 | 2,480.88 |

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Meliton Sanchez III
Contact Name

(760) 922-4164 x1230
Telephone Number

Assistant Superintendent, Business Service
Title

meliton.sanchez@pvusd.us
Email Address

SELPA: (??)

| Object Code | Description | Adjustments* | Total |
|---|---|--------------|-------|
| TOTAL BUDGET - All Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |

SELPA: (??)

| Object Code | Description | Adjustments* | Total |
|----------------------------------|---|--------------|-------|
| BUDGET - Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| UNDULPLICATED PUPIL COUNT | | | 0 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Palo Verde Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

| FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-3215-0-0000-0000-9791 | 3215 | 9791 | -4,674.00 |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | | | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | | | <u>PASSED</u> |
| CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. | | | <u>PASSED</u> |
| CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). | | | <u>PASSED</u> |
| SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. | | | <u>PASSED</u> |
| BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. | | | <u>PASSED</u> |
| PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). | | | <u>PASSED</u> |
| PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. | | | <u>PASSED</u> |

GENERAL LEDGER CHECKS

| | |
|---|---------------|
| INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. | <u>PASSED</u> |
| INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. | <u>PASSED</u> |
| INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. | <u>PASSED</u> |
| INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). | <u>PASSED</u> |
| DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). | <u>PASSED</u> |
| LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, | |

individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------------|
| 01 | 0000 | 3701 | -168,439.00 |

Explanation:PVUSD will work to determine the cause of this error in 21-22 and correct for all future reports.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **EXCEPTION**

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|----------|------------|
| 01 | 0000 | 6000 | -66,548.93 |

Explanation:PVUSD will work to determine the cause of this error in 21-22 and correct for all future reports.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **PASSED**

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **PASSED**

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **PASSED**

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **PASSED**

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **PASSED**

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **PASSED**

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those

contributions must be entered in Form L.

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of

debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

Change #

SEND TO: CALIFORNIA DEPARTMENT OF EDUCATION
OFFICE OF FINANCIAL ACCOUNTABILITY
AND INFORMATION SERVICES
1430 N Street, Suite 3800
Sacramento, CA 95814

Phone: 916-322-1770

EMAIL TO: sacsinfo@cde.ca.gov

Total # of Pages Attached: _____

REQUEST DATE: _____

REQUESTOR NAME: _____

ORGANIZATION: _____

EMAIL ADDRESS: _____

PHONE: _____

SUBJECT AREA: _____

Description/Problem (Please limit to one idea/problem per page and attach an example, if possible):

| |
|--|
| |
|--|

Rationale/Source:

| |
|--|
| |
|--|

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

8/23/21

EDUCATION PROTECTION ACCOUNT

USER NOTES

| Certification Period: | | P2 | Est. Annual | 2021-22 | Est. Annual | 2022-23 |
|---|---|---------------|---------------|---------------|---------------|---------------|
| | | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2022-23 |
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | | | | |
| A-1 | Total ADA for EPA Minimum | 2,734,20 | 2,734,20 | 2,734,12 | 2,734,12 | 2,687,80 |
| A-2 | Minimum Funding per ADA | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 |
| A-3 | EPA Minimum Funding (A-1 * A-2) | \$ 546,840 | \$ 546,840 | \$ 546,825 | \$ 546,825 | \$ 537,559 |
| EPA PROPORTIONATE SHARE CAP | | | | | | |
| Adjusted Total Revenue Limit | | \$ - | \$ 14,434,580 | \$ 14,434,177 | \$ 14,434,177 | \$ 14,189,607 |
| Current Year Adjusted NSS Allowance | | \$ - | \$ - | \$ - | \$ - | \$ - |
| B-12 | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$ 14,434,580 | \$ 14,434,580 | \$ 14,434,177 | \$ 14,434,177 | \$ 14,189,607 |
| B-13 | Local Revenue/In-Lieu of Property Taxes | \$ 4,890,517 | \$ 5,454,647 | \$ 5,826,913 | \$ 5,826,913 | \$ 5,800,110 |
| B-14 | EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0) | \$ 9,544,063 | \$ 8,979,933 | \$ 8,607,264 | \$ 8,607,264 | \$ 8,389,497 |
| EPA PROPORTIONATE SHARE | | | | | | |
| C-1 | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$ 14,434,580 | \$ 14,434,580 | \$ 14,434,177 | \$ 14,434,177 | \$ 14,189,607 |
| C-2 | Statewide EPA Proportionate Share Ratio (as of P-2 certification) | 70.06785065% | N/A | 70.06785065% | N/A | 70.06785065% |
| C-3 | EPA Proportionate Share (C-1 * C-2) | \$ 10,114,000 | \$ 10,114,000 | \$ 10,113,718 | \$ 10,113,718 | \$ 9,942,353 |
| EPA ENTITLEMENT | | | | | | |
| D-1 | EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3) | \$ 9,544,063 | \$ 8,979,933 | \$ 8,607,264 | \$ 8,607,264 | \$ 8,389,497 |
| D-2 | Miscellaneous Adjustments** | \$ - | \$ - | \$ - | \$ - | \$ - |
| D-3 | Adjusted EPA Entitlement (D-1 + D-2) | 9,544,063 | 8,979,933 | 8,607,264 | 8,607,264 | 8,389,497 |
| D-4 | Prior Year Annual Adjustment | \$ 7,567 | N/A | \$ (564,130) | N/A | - |
| D-5 | P2 Entitlement Net of PY Adjustment | \$ 9,551,630 | N/A | \$ 8,043,135 | N/A | 8,389,497 |
| C-2 | Statewide EPA Proportionate Share Ratio (as of Annual certification) | 70.06785065% | 70.06785065% | 70.06785065% | 70.06785065% | 70.06785065% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | | \$ 8,979,933 | N/A | \$ 8,607,264 | N/A | 8,389,497 |

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior Year | | | | | Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | | Basic Aid Status (school districts only) | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | LCFF SOURCES INCLUDING EXCESS TAXES | | | | |
| State Aid | | | | | State Aid | | | | |
| Education Protection Account | | | | | Education Protection Account | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | Property Taxes Net of In-Lieu Transfers | | | | |
| Charter In-Lieu Taxes | | | | | Charter In-Lieu Taxes | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|--|--|--|--|--|---|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | LOCAL CONTROL FUNDING FORMULA | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | LCFF ENTITLEMENT CALCULATION | | | | |
| Calculation Factors | | | | | Calculation Factors | | | | |
| Grades TK-3 | | | | | Grades TK-3 | | | | |
| Grades 4-6 | | | | | Grades 4-6 | | | | |
| Grades 7-8 | | | | | Grades 7-8 | | | | |
| Grades 9-12 | | | | | Grades 9-12 | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | Subtract Necessary Small School ADA and Funding | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | Total Base, Supplemental, and Concentration Grant | | | | |
| NSS Allowance | | | | | NSS Allowance | | | | |
| TOTAL BASE | | | | | TOTAL BASE | | | | |
| ADD ONS: | | | | | ADD ONS: | | | | |
| Targeted Instructional Improvement Block Grant | | | | | Targeted Instructional Improvement Block Grant | | | | |
| Home-to-School Transportation | | | | | Home-to-School Transportation | | | | |
| Small School District Bus Replacement Program | | | | | Small School District Bus Replacement Program | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | ECONOMIC RECOVERY TARGET PAYMENT | | | | |
| LCFF ENTITLEMENT | | | | | LCFF ENTITLEMENT | | | | |
| STATE AID CALCULATION | | | | | STATE AID CALCULATION | | | | |
| Miscellaneous Adjustments | | | | | Miscellaneous Adjustments | | | | |
| Adjusted LCFF Entitlement | | | | | Adjusted LCFF Entitlement | | | | |
| Local Revenue (including RDA) | | | | | Local Revenue (including RDA) | | | | |
| Gross State Aid | | | | | Gross State Aid | | | | |
| MINIMUM STATE AID CALCULATION | | | | | MINIMUM STATE AID CALCULATION | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | 2012-13 NSS Allowance (deficit) | | | | |
| Minimum State Aid Adjustments | | | | | Minimum State Aid Adjustments | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | Less Current Year Property Taxes/In-Lieu | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | Subtotal State Aid for Historical RL/Charter General BG | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | Categorical funding from 2012-13 net of fair share reduction | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | Charter School Categorical Block Grant adjusted for ADA | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | Minimum State Aid Guarantee Before Proration Factor | | | | |
| Proration Factor | | | | | Proration Factor | | | | |
| Minimum State Aid Guarantee | | | | | Minimum State Aid Guarantee | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | | LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | | Offset | | | | |
| Minimum State Aid Prior to Offset | | | | | Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | | Total Minimum State Aid with Offset | | | | |
| TOTAL STATE AID | | | | | TOTAL STATE AID | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | ADDITIONAL STATE AID (Additional SA) | | | | |
| LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | LCFF Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | |
| Change Over Prior Year | | | | | Change Over Prior Year | | | | |
| LCFF Entitlement Per ADA | | | | | LCFF Entitlement Per ADA | | | | |
| Per-ADA Change Over Prior | | | | | | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | | | |
|---|---------------------|----------------------|-------------|--------------|---------------|-------------------------------|-----------|---------|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | | | | | |
| Calculation Factors | COIA & Augmentation | Base Grant Proration | Grade Span | Supplemental | Concentration | Unduplicated Pupil Percentage | 2020-21 | 2021-22 | |
| | 0.00% | 0.00% | | | | 75.72% | v222a | | |
| | | | | | | | 8/23/2021 | | |
| Grades TK-3 | 844.14 | 7,702 | 801 | 1,288 | 881 | 9,008,328 | | | |
| Grades 4-6 | 617.08 | 7,818 | | 1,184 | 810 | 6,054,729 | | | |
| Grades 7-8 | 432.43 | 8,050 | | 1,219 | 834 | 4,368,872 | | | |
| Grades 9-12 | 840.55 | 9,329 | 243 | 1,450 | 992 | 10,097,732 | | | |
| Subtract Necessary Small School ADA and Funding | | | | | | | | | |
| Total Base, Supplemental, and Concentration Grant | \$22,648,450 | \$880,410 | \$3,563,211 | \$2,437,590 | \$29,529,661 | | | | |
| NSS Allowance | | | | | | | | | |
| TOTAL BASE | 2,734.20 | \$22,648,450 | \$880,410 | \$3,563,211 | \$2,437,590 | \$29,529,661 | | | |
| ADD ONS: | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | |
| Home-to-School Transportation | | | | | | | | | |
| Small School District Bus Replacement Program | | | | | | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | |
| LCFF ENTITLEMENT | | | | | | | | | |
| STATE AID CALCULATION | | | | | | | | | |
| Miscellaneous Adjustments | | | | | | | | | |
| Adjusted LCFF Entitlement | | | | | | | | | |
| Local Revenue (Including RDA) | | | | | | | | | |
| Gross State Aid | | | | | | | | | |
| MINIMUM STATE AID CALCULATION | | | | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | | | | | |
| Minimum State Aid Adjustments | | | | | | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | | | | |
| Categorical funding from 2012-13 net of fair share reduction | | | | | | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | | | | |
| Proration Factor | | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | | | | | |
| Offset | | | | | | | | | |
| Minimum State Aid Prior to Offset | | | | | | | | | |
| Total Minimum State Aid with Offset | | | | | | | | | |
| TOTAL STATE AID | | | | | | | | | |
| ADDITIONAL STATE AID (Additional SA) | | | | | | | | | |
| LCFF Entitlement (before COE transfer, Choice, & Charter Supplemental) | | | | | | | | | |
| Change Over Prior Year | | | | | | | | | |
| LCFF Entitlement Per ADA | | | | | | | | | |
| Per-ADA Change Over Prior Year | | | | | | | | | |
| Basic Aid Status (school districts only) | | | | | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | |
| State Aid | | | | | | | | | |
| Education Protection Account | | | | | | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | | | | | |
| Charter In-Lieu Taxes | | | | | | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | | | | | |

\$

LCFF CALCULATOR

| | |
|-----------|--|
| 67181 | 5 digit District code or 7 digit School code (from the CDS code) |
| NO | Is this calculation for a new charter school? (select from drop down list) |
| District | Projection Type |
| 8/23/2021 | Projection Date |

| | |
|---|-------------------|
| Palo Verde Unified | LEA: |
| 2020-2021 UnAudited Actuals LCFF Calculator | Projection Title: |
| Meliton Sanchez | Created by: |
| meliton.sanchez@pvusd.us | Email: |
| (760) 922-4161, Ext: 1230 | Phone: |

| | PY3 | PY2 | PY1 | CY | CY1 | CY2 |
|---|--------------|--------------|--------------|---------|---------|---------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Palo Verde Unified (67181) | | | | | | |
| (1) UNIVERSAL ASSUMPTIONS | | | | | | |
| Supplemental Grant % | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| Concentration Grant (>55% population) | 50.00% | 50.00% | 50.00% | 65.00% | 65.00% | 65.00% |
| Statutory COLA & Augmentation/Suspension <small>(pre-filled as calculated by the Department of Finance, DOF)</small> | 3.70% | 3.26% | 0.00% | 5.07% | 2.48% | 3.11% |
| Statutory COLA | 2.71% | 3.26% | 2.31% | 1.70% | 2.48% | 3.11% |
| Augmentation/(COLA Suspension) | 0.99% | 0.00% | -2.31% | 3.37% | 0.00% | 0.00% |
| Base Grant Proration Factor | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| EPA Entitlement as % of statewide adjusted Revenue Limit (Annual) | 30.74345708% | 16.13801139% | 70.06785065% | 70.07% | 70.07% | 70.07% |
| EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) | 30.50770954% | 16.08698870% | 70.06785065% | 70.07% | 70.07% | 70.07% |
| Local EPA Accrual | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local EPA Accrual - Prior Year | \$ - | | | | | |

| LCFF CALCULATOR | | | | | | | | | | | | | | | |
|--|--|---------|---------|---------|---------|---------|-----|-----|----------------------------|---------|---------|---------|---------|---------|---------|
| 67181 | 5 digit District code or 7 digit School code (from the CDS code) | | | | | | | | | | | | | | |
| NO | Is this calculation for a new charter school? (select from drop down list) | | | | | | | | | | | | | | |
| District | Projection Type | | | | | | | | | | | | | | |
| 8/23/2021 | Projection Date | | | | | | | | | | | | | | |
| LEA: Palo Verde Unified Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator Created by: Meliton Sanchez Email: meliton.sanchez@pvusd.us Phone: (760) 922-4161, Ext: 1230 | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th></th> <th>PY3</th> <th>PY2</th> <th>PY1</th> <th>CY</th> <th>CY1</th> <th>CY2</th> </tr> </thead> <tbody> <tr> <td>Palo Verde Unified (67181)</td> <td>2018-19</td> <td>2019-20</td> <td>2020-21</td> <td>2021-22</td> <td>2022-23</td> <td>2023-24</td> </tr> </tbody> </table> | | | PY3 | PY2 | PY1 | CY | CY1 | CY2 | Palo Verde Unified (67181) | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | PY3 | PY2 | PY1 | CY | CY1 | CY2 | | | | | | | | | |
| Palo Verde Unified (67181) | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | |
| (2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF | | | | | | | | | | | | | | | |

LCFF CALCULATOR

67181

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

8/23/2021

Projection Date

Palo Verde Unified

LEA:

2020-2021 UnAudited Actuals LCFF Calculator

Projection Title:

Meliton Sanchez

Created by:

meliton.sanchez@pvusd.us

Email:

(760) 922-4161, Ext: 1230

Phone:

| | PY3 | PY2 | PY1 | CY | CY1 | CY2 |
|----------------------------|---------|---------|---------|---------|---------|---------|
| Palo Verde Unified (67181) | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NO

Is your district required to transfer in-lieu taxes to a charter school?

NO

Does your district have a necessary small school?

(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

| | | | | | | |
|---|-----|-----|-----|-----|-----|-----|
| Did your district meet the requirements of funding? | YES | YES | YES | YES | YES | YES |
|---|-----|-----|-----|-----|-----|-----|

(b) PROPERTY TAXES

| | | | | | | | |
|---------|--|--------------|--------------|----------------|----------------|----------------|----------------|
| C-1 A-6 | Estimated Property Taxes (excluding RDA) | \$ 6,300,905 | \$ 6,588,366 | \$ 6,987,871 | \$ 7,515,965 | \$ 7,515,965 | \$ 7,515,965 |
| B-5 | Redevelopment Agency Local Revenue | \$ 700,368 | \$ 445,250 | \$ 528,094 | \$ 528,094 | \$ 528,094 | \$ 528,094 |
| | Less In-Lieu transfer | \$ (461,500) | \$ (488,954) | \$ (2,061,318) | \$ (2,217,146) | \$ (2,243,949) | \$ (2,263,798) |
| | Total Local Revenue | \$ 6,539,773 | \$ 6,544,662 | \$ 5,454,647 | \$ 5,826,913 | \$ 5,800,110 | \$ 5,780,261 |

(c) OTHER LCFF ADJUSTMENTS

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

| | | | | | | | |
|-----|-------------------------------|------|------|------|------|------|------|
| H-2 | Miscellaneous Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| J-5 | Minimum State Aid Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

(d) UNDUPLICATED PUPIL PERCENTAGE

| | | | | | | | |
|---------------|---|-------|-------|-------|-------|-------|-------|
| A-1.2 / A-3.2 | District Enrollment (second prior year) | 3,096 | 3,006 | 2,947 | | | |
| A-1.1 / A-3.1 | District Enrollment (first prior year) | 3,006 | 2,947 | 2,863 | | | |
| A-1 / A-3 | District Enrollment | 2,947 | 2,863 | 2,820 | 2,823 | 2,788 | 2,754 |
| A-2.2 / A-4.2 | COE Enrollment (second prior year) | 11 | 9 | 11 | | | |
| A-2.1 / A-4.1 | COE Enrollment (first prior year) | 9 | 11 | 15 | | | |
| A-2 / A-4 | COE Enrollment | 11 | 15 | 6 | 6 | 6 | 7 |
| | Total Enrollment | 2,958 | 2,878 | 2,826 | 2,829 | 2,794 | 2,761 |

| | | | | | | | |
|---------------|---|-------|-------|-------|-------|-------|-------|
| B-1.2 / B-3.2 | District Unduplicated Pupil Count (second prior year) | 2,316 | 2,257 | 2,226 | | | |
| B-1.1 / B-3.1 | District Unduplicated Pupil Count (first prior year) | 2,257 | 2,226 | 2,176 | | | |
| B-1 / B-3 | District Unduplicated Pupil Count | 2,226 | 2,176 | 2,132 | 2,105 | 2,079 | 2,053 |
| B-2.2 / B-4.2 | COE Unduplicated Pupil Count (second prior year) | 9 | 7 | 9 | | | |
| B-2.1 / B-4.1 | COE Unduplicated Pupil Count (first prior year) | 7 | 9 | 12 | | | |
| B-2 / B-4 | COE Unduplicated Pupil Count | 9 | 12 | 4 | 5 | 5 | 5 |
| | Total Unduplicated Pupil Count | 2,235 | 2,188 | 2,136 | 2,110 | 2,084 | 2,058 |

| LCFF CALCULATOR | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| 67181 | 5 digit District code or 7 digit School code (from the CDS code) | | | | | | | | |
| NO | Is this calculation for a new charter school? (select from drop down list) | | | | | | | | |
| District | Projection Type | | | | | | | | |
| 8/23/2021 | Projection Date | | | | | | | | |
| LEA: Palo Verde Unified Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator Created by: Meliton Sanchez Email: meliton.sanchez@pvusd.us Phone: (760) 922-4161, Ext: 1230 | | | | | | | | | |

| | PY3 | PY2 | PY1 | CY | CV1 | CV2 |
|---|---------|---------|---------|---------|---------|---------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Single Year Unduplicated Pupil Percentage | 75.56% | 76.03% | 75.58% | 74.60% | 74.58% | 74.54% |
| Unduplicated Pupil Percentage (%) | 75.15% | 75.55% | 75.72% | 75.41% | 74.92% | 74.57% |

LCFF CALCULATOR

| | |
|----------|--|
| 67181 | 5 digit District code or 7 digit School code (from the CDS code) |
| NO | Is this calculation for a new charter school? (select from drop down list) |
| District | Projection Type |

| | |
|-----------|-----------------|
| 8/23/2021 | Projection Date |
|-----------|-----------------|

| | |
|-------------------|---|
| LEA: | Palo Verde Unified |
| Projection Title: | 2020-2021 UnAudited Actuals LCFF Calculator |
| Created by: | Meliton Sanchez |
| Email: | meliton.sanchez@pvusd.us |
| Phone: | (760) 922-4161, Ext: 1230 |

| | PY3 | PY2 | PY1 | CY | CY1 | CY2 |
|------------------------------------|---------|---------|---------|---------|---------|---------|
| Palo Verde Unified (67181) | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| (e) AVERAGE DAILY ATTENDANCE (ADA) | | | | | | |

Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation.

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)

| | | | | | | |
|----------|--------|--------|--------|--------|--------|--------|
| B-1, D-6 | 880.21 | 844.14 | 844.14 | 823.59 | 813.29 | 803.13 |
| B-2, D-7 | 628.27 | 617.08 | 617.08 | 605.37 | 597.80 | 590.33 |
| B-3, D-8 | 451.44 | 432.43 | 432.43 | 427.02 | 421.69 | 416.42 |
| B-4, D-9 | 843.22 | 834.45 | 834.45 | 825.87 | 815.55 | 805.35 |

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

| | | | | | | |
|-----------|---|---|---|---|---|---|
| E-1, D-17 | - | - | - | - | - | - |
| E-2, D-18 | - | - | - | - | - | - |
| E-3, D-19 | - | - | - | - | - | - |
| E-4, D-20 | - | - | - | - | - | - |

District Basic Aid ADA funded outside of the LCFF
(Court Ordered, Voluntary Tfr. & Open Enrollment)

(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

DISTRICT TOTAL

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

| | | | | | | |
|-----------|------|------|------|------|------|------|
| E-6, E-11 | - | - | - | - | - | - |
| E-7, E-12 | - | - | - | - | - | - |
| E-8, E-13 | - | - | - | - | - | - |
| E-9, E-14 | 5.86 | 6.10 | 6.10 | 6.02 | 5.95 | 5.87 |

COUNTY TOTAL

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during ADA transfer: Student from District to Charter (cross fiscal year)

| | | | | | | |
|-----|---|---|---|---|---|---|
| A-6 | - | - | - | - | - | - |
| A-7 | - | - | - | - | - | - |
| A-8 | - | - | - | - | - | - |
| A-9 | - | - | - | - | - | - |

LCFF CALCULATOR

67181

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

8/23/2021

Projection Date

LEA: Palo Verde Unified

Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator

Created by: Meliton Sanchez

Email: meliton.sanchez@pvusd.us

Phone: (760) 922-4161, Ext: 1230

Palo Verde Unified (67181)

ADA transfer: Student from Charter to District (cross fiscal year)

A-11

Grades TK-3

A-12

Grades 4-6

A-13

Grades 7-8

A-14

Grades 9-12

Difference (if diff. < 0, no adj. to PY ADA)

| | PY3 2018-19 | PY2 2019-20 | PY1 2020-21 | CY 2021-22 | CV1 2022-23 | CV2 2023-24 |
|---|----------------|----------------|----------------|---------------|----------------|----------------|
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

LCFF CALCULATOR

| |
|----------|
| 67181 |
| NO |
| District |

5 digit District code or 7 digit School code (from the CDS code)
Is this calculation for a new charter school? (select from drop down list)
Projection Type

| |
|-----------|
| 8/23/2021 |
|-----------|

Projection Date

LEA: Palo Verde Unified
Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator
Created by: Meliton Sanchez
Email: meliton.sanchez@pvusd.us
Phone: (760) 922-4161, Ext: 1230

| | | PY3 | PY2 | PY1 | CY | CY1 | CY2 |
|--|----------------------|-------------|----------|----------|----------|----------|----------|
| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 3 NSS #3 | | | | | | | |
| A-1 A-2 A-3 B-1 A-5, B-2 | Current Year P2 ADA: | Grades TK-3 | - | - | - | - | - |
| | | Grades 4-6 | - | - | - | - | - |
| | | Grades 7-8 | - | - | - | - | - |
| | | Grades 9-12 | - | - | - | - | - |
| | TOTAL | - | - | - | - | - | - |
| Number of FTE | | - | - | - | - | - | - |
| Is this school eligible for NSS funding? | | - | - | - | - | - | - |
| Type of school | | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| Best funding option calculated is: | | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| Select funding method: | | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| 4 NSS #4 | | | | | | | |
| A-1 A-2 A-3 B-1 A-5, B-2 | Current Year P2 ADA: | Grades TK-3 | - | - | - | - | - |
| | | Grades 4-6 | - | - | - | - | - |
| | | Grades 7-8 | - | - | - | - | - |
| | | Grades 9-12 | - | - | - | - | - |
| | TOTAL | - | - | - | - | - | - |
| Number of FTE | | - | - | - | - | - | - |
| Is this school eligible for NSS funding? | | - | - | - | - | - | - |
| Type of school | | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| Best funding option calculated is: | | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| Select funding method: | | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| 5 NSS #5 | | | | | | | |
| A-1 A-2 A-3 B-1 A-5, B-2 | Current Year P2 ADA: | Grades TK-3 | - | - | - | - | - |
| | | Grades 4-6 | - | - | - | - | - |
| | | Grades 7-8 | - | - | - | - | - |
| | | Grades 9-12 | - | - | - | - | - |
| | TOTAL | - | - | - | - | - | - |
| Number of FTE | | - | - | - | - | - | - |
| Is this school eligible for NSS funding? | | - | - | - | - | - | - |
| Type of school | | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| Best funding option calculated is: | | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| Select funding method: | | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |

| LCFF CALCULATOR | | | | | | | | | | | | | |
|----------------------------|--|--|--|---------|--|---|--|---------|--|---------|--|---------|--|
| 67181 | | 5 digit District code or 7 digit School code (from the CDS code) | | | | LEA: Palo Verde Unified | | | | | | | |
| NO | | Is this calculation for a new charter school? (select from drop down list) | | | | Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | | |
| District | | Projection Type | | | | Created by: Meliton Sanchez | | | | | | | |
| 8/23/2021 | | Projection Date | | | | Email: meliton.sanchez@pvusd.us | | | | | | | |
| | | | | | | Phone: (760) 922-4161, Ext: 1230 | | | | | | | |
| | | | | | | | | | | | | | |
| Palo Verde Unified (67181) | | | | | | | | | | | | | |
| Select funding method: | | | | | | | | | | | | | |
| | | PY3 | | PY2 | | PY1 | | CY | | CY2 | | | |
| | | 2018-19 | | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
| | | LCFF | | LCFF | | LCFF | | LCFF | | LCFF | | LCFF | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| LCFF CALCULATOR | |
|-----------------|--|
| 67181 | 5 digit District code or 7 digit School code (from the CDS code) |
| NO | Is this calculation for a new charter school? (select from drop down list) |
| District | Projection Type |
| 8/23/2021 | Projection Date |

| |
|---|
| LEA: Palo Verde Unified |
| Projection Title: 2020-2021 UnAudited Actuals LCFF Calculator |
| Created by: Meliton Sanchez |
| Email: meliton.sanchez@pvusd.us |
| Phone: (760) 922-4161, Ext: 1230 |

| PY3 | PY2 | PY1 | CY | CY1 | CY2 |
|---------|---------|---------|---------|---------|---------|
| 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |

(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS

(a) ALTERNATIVE CALCULATION TOOL

Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.

| | |
|--|---|
| 1. Clear the prepopulated number '1' from the box located to the right | 1 |
| 2. Local calculation of total in-lieu property taxes | |

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single

| | | | | | | |
|---|---------------------------|--------------------|--------|----------|----------|----------|
| 1 | Charter Name | SCALE Academy East | | | | |
| | Charter ADA by grade span | | | | | |
| | Grades K-3 | - | 20.45 | 361.79 | 361.79 | 361.79 |
| | Grades 4-6 | - | 69.30 | 299.43 | 299.43 | 299.43 |
| | Grades 7-8 | - | 81.89 | 239.04 | 239.04 | 239.04 |
| | Grades 9-12 | - | 53.56 | 243.72 | 243.72 | 243.72 |
| | Total ADA | - | 225.20 | 1,143.98 | 1,143.98 | 1,143.98 |
| 2 | Charter Name | RCOE Comeback Kids | | | | |
| | Charter ADA by grade span | | | | | |
| | Grades K-3 | - | - | - | - | - |
| | Grades 4-6 | - | - | - | - | - |
| | Grades 7-8 | - | - | - | - | - |
| | Grades 9-12 | - | - | - | - | - |
| | Total ADA | - | - | 0.04 | 0.04 | 0.04 |
| 3 | Charter Name | N/A | | | | |
| | Charter ADA by grade span | | | | | |
| | Grades K-3 | - | - | - | - | - |
| | Grades 4-6 | - | - | - | - | - |
| | Grades 7-8 | - | - | - | - | - |
| | Grades 9-12 | - | - | - | - | - |
| | Total ADA | - | - | - | - | - |

Summary Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | | | | | | 8/23/2021 | | User Notes | | |
|---|--|----|---------------|----|---------------|----|---------------|----|---------------|-----------|---------------|------------|---------|---------|
| | | | | | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| SUMMARY OF FUNDING | | | | | | | | | | | | | | |
| General Assumptions | | | | | | | | | | | | | | |
| COLA & Augmentation | | | | | | | | | | | | | | |
| Base Grant Proration Factor | | | 0.00% | | | | 5.07% | | 2.48% | | 3.11% | | | 3.54% |
| Add-on, ERT & MSA Proration Factor | | | 0.00% | | | | 0.00% | | 0.00% | | 0.00% | | | 0.00% |
| LCFF Entitlement | | | | | | | | | | | | | | |
| Base Grant | | \$ | 22,648,450 | \$ | 23,796,754 | \$ | 23,984,481 | \$ | 24,421,267 | \$ | 24,907,652 | | | |
| Grade Span Adjustment | | | 880,410 | | 925,087 | | 927,862 | | 943,980 | | 964,374 | | | |
| Supplemental Grant | | | 3,563,211 | | 3,728,548 | | 3,732,866 | | 3,782,973 | | - | | | |
| Concentration Grant | | | 2,437,590 | | 3,279,722 | | 3,225,650 | | 3,226,586 | | - | | | |
| Add-ons: Targeted Instructional Improvement Block Grant | | | - | | - | | - | | - | | - | | | |
| Add-ons: Home-to-School Transportation | | | 706,994 | | 706,994 | | 706,994 | | 706,994 | | 706,994 | | | |
| Add-ons: Small School District Bus Replacement Program | | | - | | - | | - | | - | | - | | | |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid | | \$ | 30,236,655 | \$ | 32,437,105 | \$ | 32,577,853 | \$ | 33,081,800 | \$ | 26,579,020 | | | |
| Miscellaneous Adjustments | | | - | | - | | - | | - | | - | | | |
| Economic Recovery Target | | | - | | - | | - | | - | | - | | | |
| Additional State Aid | | | - | | - | | - | | - | | - | | | |
| Total LCFF Entitlement | | | 30,236,655 | | 32,437,105 | | 32,577,853 | | 33,081,800 | | 26,579,020 | | | |
| LCFF Entitlement Per ADA | | \$ | 11,059 | \$ | 11,864 | \$ | 12,121 | \$ | 12,464 | \$ | 10,163 | | | |
| Components of LCFF By Object Code | | | | | | | | | | | | | | |
| State Aid (Object Code 8011) | | \$ | 15,802,075 | \$ | 18,002,928 | \$ | 18,388,246 | \$ | 19,069,563 | \$ | 16,905,130 | | | |
| EPA (for LCFF Calculation purposes) | | \$ | 8,979,933 | \$ | 8,607,264 | \$ | 8,389,497 | \$ | 8,231,976 | \$ | 9,673,890 | | | |
| Local Revenue Sources: | | | | | | | | | | | | | | |
| Property Taxes (Object 8021 to 8089) | | \$ | 7,515,965 | \$ | 8,044,059 | \$ | 8,044,059 | \$ | 8,044,059 | \$ | - | | | |
| In-Lieu of Property Taxes (Object Code 8096) | | | (2,061,318) | | (2,217,146) | | (2,243,949) | | (2,263,798) | | - | | | |
| Property Taxes net of In-Lieu | | \$ | 5,454,647 | \$ | 5,826,913 | \$ | 5,800,110 | \$ | 5,780,261 | \$ | - | | | |
| TOTAL FUNDING | | | 30,236,655 | | 32,437,105 | | 32,577,853 | | 33,081,800 | | 26,579,020 | | | |
| Basic Aid Status | | | Non-Basic Aid | | Non-Basic Aid | | Non-Basic Aid | | Non-Basic Aid | | Non-Basic Aid | | | |
| Excess Taxes | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| EPA in Excess to LCFF Funding | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total LCFF Entitlement | | | 30,236,655 | | 32,437,105 | | 32,577,853 | | 33,081,800 | | 26,579,020 | | | |
| SUMMARY OF EPA | | | | | | | | | | | | | | |
| % of Adjusted Revenue Limit - Annual | | | 70.06785065% | | 70.06785065% | | 70.06785065% | | 70.06785065% | | 70.06785065% | | | |
| % of Adjusted Revenue Limit - P-2 | | | 70.06785065% | | 70.06785065% | | 70.06785065% | | 70.06785065% | | 70.06785065% | | | |
| EPA (for LCFF Calculation purposes) | | \$ | 8,979,933 | \$ | 8,607,264 | \$ | 8,389,497 | \$ | 8,231,976 | \$ | 9,673,890 | | | |
| EPA, Current Year (Object Code 8012) | | \$ | 8,979,933 | \$ | 8,607,264 | \$ | 8,389,497 | \$ | 8,231,976 | \$ | 9,673,890 | | | |
| (P-2 plus Current Year Accrual) | | | | | | | | | | | | | | |
| EPA, Prior Year Adjustment (Object Code 8019) | | \$ | 7,567.00 | \$ | (564,129.97) | \$ | - | \$ | - | \$ | - | | | |
| (P-A less Prior Year Accrual) | | | | | | | | | | | | | | |
| Accrual (from Data Entry tab) | | | - | | - | | - | | - | | - | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | | | | | | 8/23/2021 | | User Notes | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|-----------|------------|------------|------------|---------|------------|----|------------|----|------------|
| | | | | | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | | | | | |
| SUMMARY OF FUNDING | | | | | | | | | | | | | | | | | | | |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | | | | | | | | | | | | | | | | | |
| Base Grant (Excludes add-ons for TIG and Transportation) | | | | | | | | | | \$ | 23,528,860 | \$ | 24,721,841 | \$ | 24,912,343 | \$ | 25,365,247 | \$ | 25,872,026 |
| Supplemental and Concentration Grant funding in the LCAP year | | | | | | | | | | \$ | 6,000,801 | \$ | 7,008,270 | \$ | 6,958,516 | \$ | 7,009,559 | \$ | - |
| Percentage to Increase or Improve Services | | | | | | | | | | | 25.50% | | 28.35% | | 27.93% | | 27.63% | | 0.00% |
| SUMMARY OF STUDENT POPULATION | | | | | | | | | | | | | | | | | | | |
| Unduplicated Pupil Population | | | | | | | | | | | | | | | | | | | |
| Enrollment | | | | | | | | | | 2,820 | 2,823 | 2,788 | 2,754 | | | | | | |
| COE Enrollment | | | | | | | | | | 6 | 6 | 6 | 7 | | | | | | |
| Total Enrollment | | | | | | | | | | 2,826 | 2,829 | 2,794 | 2,761 | 0 | | | | | |
| Unduplicated Pupil Count | | | | | | | | | | 2,132 | 2,105 | 2,079 | 2,053 | | | | | | |
| COE Unduplicated Pupil Count | | | | | | | | | | 4 | 5 | 5 | 5 | | | | | | |
| Total Unduplicated Pupil Count | | | | | | | | | | 2,136 | 2,110 | 2,084 | 2,058 | 0 | | | | | |
| Rolling % Supplemental Grant | | | | | | | | | | 75.7200% | 75.4100% | 74.9200% | 74.5700% | 0.0000% | | | | | |
| Rolling % Concentration Grant | | | | | | | | | | 75.7200% | 75.4100% | 74.9200% | 74.5700% | 0.0000% | | | | | |

Summary Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | | 8/23/2021 | User Notes | |
|---|----------|----------|----------|----------|----------|------------|------------|---------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | | |
| SUMMARY OF FUNDING | | | | | | | | |
| SUMMARY OF LCFF ADA | | | | | | | | |
| Prior Year ADA for the Hold Harmless - (net of current year charter shift) | | | | | | | | |
| Grades TK-3 | 844.14 | 844.14 | 823.59 | 813.29 | 813.29 | 803.13 | | |
| Grades 4-6 | 617.08 | 617.08 | 605.37 | 597.80 | 597.80 | 590.33 | | |
| Grades 7-8 | 432.43 | 432.43 | 427.02 | 421.69 | 421.69 | 416.42 | | |
| Grades 9-12 | 834.45 | 834.45 | 825.87 | 815.55 | 815.55 | 805.35 | | |
| LCFF Subtotal | 2,728.10 | 2,728.10 | 2,681.85 | 2,648.33 | 2,648.33 | 2,615.22 | | |
| NSS | - | - | - | - | - | - | | |
| Combined Subtotal | 2,728.10 | 2,728.10 | 2,681.85 | 2,648.33 | 2,648.33 | 2,615.22 | | |
| Current Year ADA | | | | | | | | |
| Grades TK-3 | 844.14 | 823.59 | 813.29 | 803.13 | 803.13 | - | | |
| Grades 4-6 | 617.08 | 605.37 | 597.80 | 590.33 | 590.33 | - | | |
| Grades 7-8 | 432.43 | 427.02 | 421.69 | 416.42 | 416.42 | - | | |
| Grades 9-12 | 834.45 | 825.87 | 815.55 | 805.35 | 805.35 | - | | |
| LCFF Subtotal | 2,728.10 | 2,681.85 | 2,648.33 | 2,615.22 | 2,615.22 | - | | |
| NSS | - | - | - | - | - | - | | |
| Combined Subtotal | 2,728.10 | 2,681.85 | 2,648.33 | 2,615.22 | 2,615.22 | - | | |
| Change in LCFF ADA (excludes NSS ADA) | | | | | | | | |
| | - | (46.25) | (33.52) | (33.10) | (33.10) | (2,615.22) | | Decline |
| No Change | | | | | | | | |
| Funded LCFF ADA for the Hold Harmless | | | | | | | | |
| Grades TK-3 | 844.14 | 844.14 | 823.59 | 813.29 | 813.29 | 803.13 | | |
| Grades 4-6 | 617.08 | 617.08 | 605.37 | 597.80 | 597.80 | 590.33 | | |
| Grades 7-8 | 432.43 | 432.43 | 427.02 | 421.69 | 421.69 | 416.42 | | |
| Grades 9-12 | 834.45 | 834.45 | 825.87 | 815.55 | 815.55 | 805.35 | | |
| Subtotal | 2,728.10 | 2,728.10 | 2,681.85 | 2,648.33 | 2,648.33 | 2,615.22 | | Prior |
| Current | | | | | | | | |
| Funded NSS ADA | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | | |
| Grades 4-6 | - | - | - | - | - | - | | |
| Grades 7-8 | - | - | - | - | - | - | | |
| Grades 9-12 | - | - | - | - | - | - | | |
| Subtotal | - | - | - | - | - | - | | Prior |
| Prior | | | | | | | | |
| NPS, CDS, & COE Operated | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | | |
| Grades 4-6 | - | - | - | - | - | - | | |
| Grades 7-8 | - | - | - | - | - | - | | |
| Grades 9-12 | - | - | - | - | - | - | | |
| Subtotal | - | - | - | - | - | - | | Prior |
| Prior | | | | | | | | |
| ACTUAL ADA (Current Year Only) | | | | | | | | |
| Grades TK-3 | 844.14 | 823.59 | 813.29 | 803.13 | 803.13 | - | | |
| Grades 4-6 | 617.08 | 605.37 | 597.80 | 590.33 | 590.33 | - | | |
| Grades 7-8 | 432.43 | 427.02 | 421.69 | 416.42 | 416.42 | - | | |
| Grades 9-12 | 840.55 | 831.89 | 821.49 | 811.23 | 811.23 | - | | |
| Total Actual ADA | 2,734.20 | 2,687.87 | 2,654.27 | 2,621.10 | 2,621.10 | - | | |
| TOTAL FUNDED ADA | | | | | | | | |
| Grades TK-3 | 844.14 | 844.14 | 823.59 | 813.29 | 813.29 | 803.13 | | |

Summary Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | User Notes |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| SUMMARY OF FUNDING | | | | | |
| Grades 4-6 | 617.08 | 617.08 | 605.37 | 597.80 | 590.33 |
| Grades 7-8 | 432.43 | 432.43 | 427.02 | 421.69 | 416.42 |
| Grades 9-12 | 840.55 | 840.47 | 831.82 | 821.42 | 805.35 |
| Total | 2,734.20 | 2,734.12 | 2,687.80 | 2,654.20 | 2,615.22 |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | - | 46.25 | 33.52 | 33.10 | 2,615.22 |

Summary Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | | 8/23/2021 | | User Notes | | |
|---|----|----------|---------|----------|---------|-----------|----|------------|----|---------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | | | | |
| SUMMARY OF FUNDING | | | | | | | | | | |
| PER-ADA FUNDING LEVELS | | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | |
| Grades TK-3 | \$ | 10,672 | \$ | 11,468 | \$ | 11,715 | \$ | 12,050 | \$ | 9,776 |
| Grades 4-6 | \$ | 9,812 | \$ | 10,544 | \$ | 10,771 | \$ | 11,080 | \$ | 8,988 |
| Grades 7-8 | \$ | 10,103 | \$ | 10,856 | \$ | 11,089 | \$ | 11,408 | \$ | 9,254 |
| Grades 9-12 | \$ | 12,013 | \$ | 12,908 | \$ | 13,185 | \$ | 13,562 | \$ | 11,003 |
| Base Grants | | | | | | | | | | |
| Grades TK-3 | \$ | 7,702 | \$ | 8,093 | \$ | 8,294 | \$ | 8,552 | \$ | 8,855 |
| Grades 4-6 | \$ | 7,818 | \$ | 8,215 | \$ | 8,419 | \$ | 8,681 | \$ | 8,988 |
| Grades 7-8 | \$ | 8,050 | \$ | 8,458 | \$ | 8,668 | \$ | 8,938 | \$ | 9,254 |
| Grades 9-12 | \$ | 9,329 | \$ | 9,802 | \$ | 10,045 | \$ | 10,357 | \$ | 10,724 |
| Grade Span Adjustment | | | | | | | | | | |
| Grades TK-3 | \$ | 801 | \$ | 842 | \$ | 863 | \$ | 889 | \$ | 921 |
| Grades 9-12 | \$ | 243 | \$ | 255 | \$ | 261 | \$ | 269 | \$ | 279 |
| Prorated Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | |
| Grades TK-3 | \$ | 8,503 | \$ | 8,935 | \$ | 9,157 | \$ | 9,441 | \$ | 9,776 |
| Grades 4-6 | \$ | 7,818 | \$ | 8,215 | \$ | 8,419 | \$ | 8,681 | \$ | 8,988 |
| Grades 7-8 | \$ | 8,050 | \$ | 8,458 | \$ | 8,668 | \$ | 8,938 | \$ | 9,254 |
| Grades 9-12 | \$ | 9,572 | \$ | 10,057 | \$ | 10,306 | \$ | 10,626 | \$ | 11,003 |
| Prorated Base Grants | | | | | | | | | | |
| Grades TK-3 | \$ | 7,702 | \$ | 8,093 | \$ | 8,294 | \$ | 8,552 | \$ | 8,855 |
| Grades 4-6 | \$ | 7,818 | \$ | 8,215 | \$ | 8,419 | \$ | 8,681 | \$ | 8,988 |
| Grades 7-8 | \$ | 8,050 | \$ | 8,458 | \$ | 8,668 | \$ | 8,938 | \$ | 9,254 |
| Grades 9-12 | \$ | 9,329 | \$ | 9,802 | \$ | 10,045 | \$ | 10,357 | \$ | 10,724 |
| Prorated Grade Span Adjustment | | | | | | | | | | |
| Grades TK-3 | \$ | 801 | \$ | 842 | \$ | 863 | \$ | 889 | \$ | 921 |
| Grades 9-12 | \$ | 243 | \$ | 255 | \$ | 261 | \$ | 269 | \$ | 279 |
| Supplemental Grant | | | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | 20% | | 20% | | 20% | | 20% | | 20% |
| Grades TK-3 | \$ | 1,701 | \$ | 1,787 | \$ | 1,831 | \$ | 1,888 | \$ | 1,955 |
| Grades 4-6 | \$ | 1,564 | \$ | 1,643 | \$ | 1,684 | \$ | 1,736 | \$ | 1,798 |
| Grades 7-8 | \$ | 1,610 | \$ | 1,692 | \$ | 1,734 | \$ | 1,788 | \$ | 1,851 |
| Grades 9-12 | \$ | 1,914 | \$ | 2,011 | \$ | 2,061 | \$ | 2,125 | \$ | 2,201 |
| Actual - 1.00 ADA, Local UPP as follows: | | | | | | | | | | |
| Grades TK-3 | \$ | 75.72% | | 75.41% | | 74.92% | | 74.57% | | 0.00% |
| Grades 4-6 | \$ | 1,288 | \$ | 1,348 | \$ | 1,372 | \$ | 1,408 | \$ | - |
| Grades 7-8 | \$ | 1,184 | \$ | 1,239 | \$ | 1,262 | \$ | 1,295 | \$ | - |
| Grades 9-12 | \$ | 1,219 | \$ | 1,276 | \$ | 1,299 | \$ | 1,333 | \$ | - |
| | \$ | 1,450 | \$ | 1,517 | \$ | 1,544 | \$ | 1,585 | \$ | - |
| Concentration Grant (>55% population) | | | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | 50% | | 65% | | 65% | | 65% | | 65% |
| Grades TK-3 | \$ | 4,252 | \$ | 5,808 | \$ | 5,952 | \$ | 6,137 | \$ | 6,354 |
| Grades 4-6 | \$ | 3,909 | \$ | 5,340 | \$ | 5,472 | \$ | 5,643 | \$ | 5,842 |
| Grades 7-8 | \$ | 4,025 | \$ | 5,498 | \$ | 5,634 | \$ | 5,810 | \$ | 6,015 |
| Grades 9-12 | \$ | 4,786 | \$ | 6,537 | \$ | 6,699 | \$ | 6,907 | \$ | 7,152 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | | | | | | | |
| Grades TK-3 | \$ | 20.7200% | | 20.4100% | | 19.9200% | | 19.5700% | | 0.0000% |
| Grades 4-6 | \$ | 881 | \$ | 1,185 | \$ | 1,186 | \$ | 1,201 | \$ | - |
| Grades 7-8 | \$ | 810 | \$ | 1,090 | \$ | 1,090 | \$ | 1,104 | \$ | - |
| Grades 9-12 | \$ | 834 | \$ | 1,122 | \$ | 1,122 | \$ | 1,137 | \$ | - |

CDE's Funding Rates and Information: <https://www.cde.ca.gov/fg/aa/pa/lcfft>

Summary Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF | | | | | | User Notes | |
|---|--|--|--|--|--|------------|---------|
| | | | | | | 8/23/2021 | |
| | | | | | | 2022-23 | 2023-24 |
| | | | | | | 2021-22 | 2024-25 |
| | | | | | | 2020-21 | |
| SUMMARY OF FUNDING | | | | | | | |
| Grades 9-12 | | | | | | | |
| | | | | | | \$ | |
| | | | | | | 992 | \$ |
| | | | | | | 1,334 | \$ |
| | | | | | | 1,334 | \$ |
| | | | | | | 1,352 | \$ |
| | | | | | | - | |

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA
 1. Property Taxes per ADA
 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students
 in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|----------------------------------|--------------|--------------|--------------|--------------|
| Local Property Taxes (w/out RDA) | \$ 6,987,871 | \$ 7,515,965 | \$ 7,515,965 | \$ 7,515,965 |
| District LCFF ADA | 2,734.20 | 2,734.12 | 2,687.80 | 2,654.20 |
| Total Charter LCFF ADA | 1,144.02 | 1,144.02 | 1,144.02 | 1,144.02 |
| Total LCFF ADA | 3,878.22 | 3,878.14 | 3,831.82 | 3,798.22 |
| Property Taxes per ADA | \$ 1,801.82 | \$ 1,938.03 | \$ 1,961.46 | \$ 1,978.81 |
| Funding Method: | | | | |
| Property Taxes per ADA | \$ 2,061,318 | \$ 2,217,146 | \$ 2,243,949 | \$ 2,263,798 |
| LCFF Funding per ADA | - | - | - | - |
| Alternative Calculation | - | - | - | - |
| Certified In-Lieu Taxes | - | - | - | - |

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| In-Lieu of Property Tax Transfer Total | \$ 2,061,318 | \$ 2,217,146 | \$ 2,243,949 | \$ 2,263,798 |
|---|---------------------|---------------------|---------------------|---------------------|

Prior Year Basic Aid Status

| | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 SCALE Academy East | \$ 2,061,246 | \$ 2,217,068 | \$ 2,243,871 | \$ 2,263,719 |
| ADA | 1,143.98 | 1,143.98 | 1,143.98 | 1,143.98 |
| 1 In-Lieu at Property tax/ADA | \$ 2,061,246 | \$ 2,217,068 | \$ 2,243,871 | \$ 2,263,719 |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ 9,674,404 | \$ 10,165,303 | \$ 10,417,589 | \$ 10,741,319 |
| 2 RCOE Comeback Kids | \$ 72 | \$ 78 | \$ 78 | \$ 79 |
| ADA | 0.04 | 0.04 | 0.04 | 0.04 |
| 1 In-Lieu at Property tax/ADA | \$ 72 | \$ 78 | \$ 78 | \$ 79 |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ 383 | \$ 402 | \$ 412 | \$ 425 |
| 3 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 4 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 5 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | | USER NOTES |
|--|---------|---------|---------|---------|------|------------|
| IN-LIEU PROPERTY TAX TRANSFER For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA 1. Property Taxes per ADA 2a. Adjusted base revenue per ADA x charter school ADA For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA. 1. Property taxes per ADA x District of Residence ADA 2a. Adjusted base revenue per ADA x District of Residence ADA To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab | | | | | | |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 6 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 8 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 9 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 10 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 11 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ADA | - | - | - | - | - | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 12 N/A | \$ - | \$ - | \$ - | \$ - | \$ - | |

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------------------|----|---------|---------|---------|---------|
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 13 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 14 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 15 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 16 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 17 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |
| 18 N/A | \$ | - | \$ | - | \$ |
| ADA | | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ | - | \$ | - | \$ |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ | - | \$ | - | \$ |

District In-Lieu Taxes Tab

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | USER NOTES |
|---|---------|---------|---------|---------|------------|
| IN-LIEU PROPERTY TAX TRANSFER | | | | | |
| For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA | | | | | |
| 1. Property Taxes per ADA | | | | | |
| 2a. Adjusted base revenue per ADA x charter school ADA | | | | | |
| For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students | | | | | |
| in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA. | | | | | |
| 1. Property taxes per ADA x District of Residence ADA | | | | | |
| 2a. Adjusted base revenue per ADA x District of Residence ADA | | | | | |
| To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab | | | | | |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | |
| 19 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 20 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 21 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 22 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 23 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 24 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 25 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |

| Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator | | | | | USER NOTES |
|---|---------|---------|---------|---------|------------|
| IN-LIEU PROPERTY TAX TRANSFER | | | | | |
| For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA | | | | | |
| 1. Property Taxes per ADA | | | | | |
| 2a. Adjusted base revenue per ADA x charter school ADA | | | | | |
| For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students | | | | | |
| in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA. | | | | | |
| 1. Property taxes per ADA x District of Residence ADA | | | | | |
| 2a. Adjusted base revenue per ADA x District of Residence ADA | | | | | |
| To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab | | | | | |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 26 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 27 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 28 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 29 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 30 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 31 N/A | \$ - | \$ - | \$ - | \$ - | |
| ADA | | | | | |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | |
| 32 N/A | \$ - | \$ - | \$ - | \$ - | |

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------------------|---------|---------|---------|---------|
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 33 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 34 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 35 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 36 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 37 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 38 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|----|------------------------------------|---------|---------|---------|---------|
| 39 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 40 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 41 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 42 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 43 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 44 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |
| 1 | In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 | In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 45 | N/A | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - |

Palo Verde Unified (67181) - 2020-2021 UnAudited Actuals LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
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For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------------------|---------|---------|---------|---------|
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 46 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 47 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 48 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 49 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |
| 50 N/A | \$ - | \$ - | \$ - | \$ - |
| ADA | - | - | - | - |
| 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - |
| 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - |

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

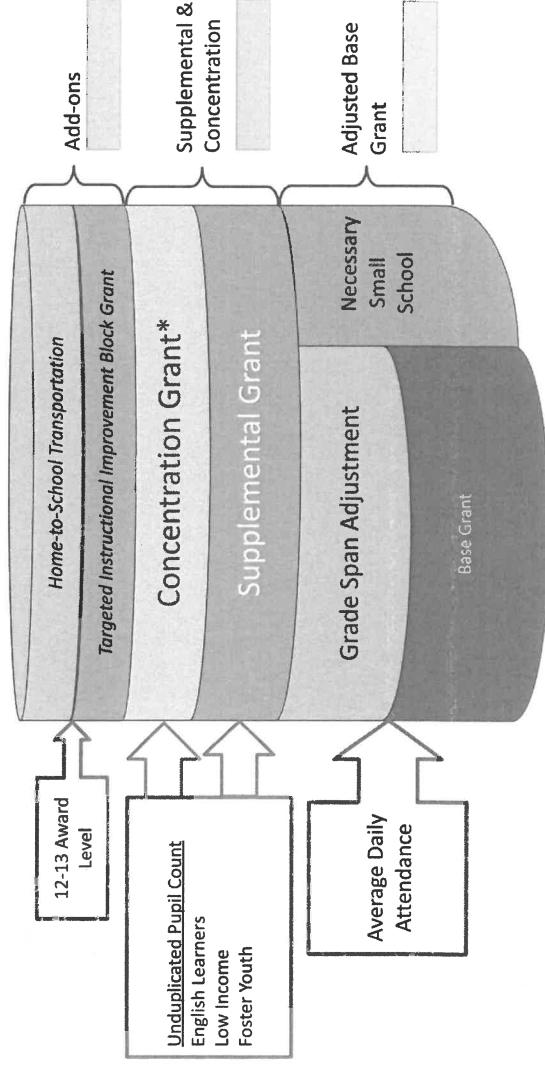
2020-21

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

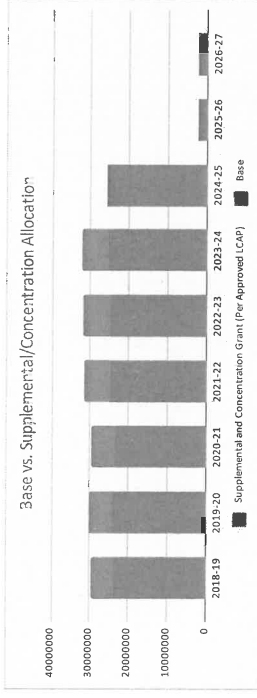
| | 2020-21 | | |
|---|----------------------|-----|---|
| Base Grant | \$ 22,648,450 | | 2,734.20 ADA |
| Grade Span Adjustment | \$ 880,410 | | |
| Supplemental Grant | \$ 3,563,211 | 76% | \$ 23,528,860 Adjusted Base Grant |
| Concentration Grant | \$ 2,437,590 | 76% | |
| Add-ons: Targeted Instructional Improvement Block Grant | \$ - | | \$ 6,000,801 Supplemental & Concentration |
| Add-ons: Home-to-School Transportation | \$ 706,994 | | |
| Add-ons: Small School District Bus Replacement Program | \$ - | | \$ 706,994 Add-ons |
| Total | \$ 30,236,655 | | \$ 30,236,655 |

Total LCFF Funding:

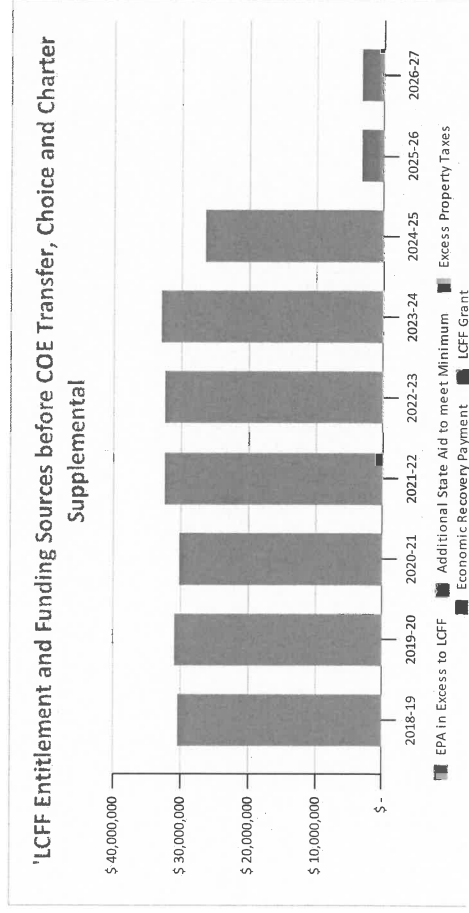


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

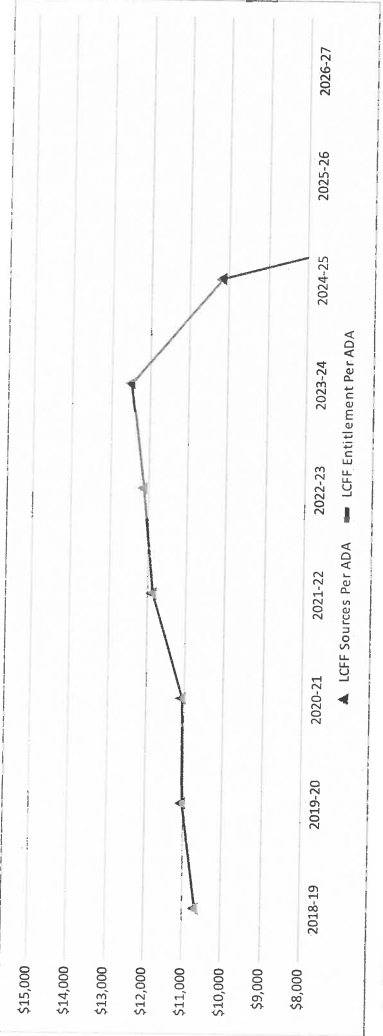
| Minimum Proportionality Analysis | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--|--|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | | |
| Base | \$ 23,743,036 | \$ 24,160,024 | \$ 23,528,860 | \$ 24,721,841 | \$ 24,912,343 | \$ 25,365,247 | \$ 25,872,026 | \$ 2,569,855 | \$ 2,569,855 | | |
| Supplemental and Concentration Grant (Per Approved LCAP) | \$ 5,960,691 | \$ 6,133,022 | \$ 6,000,801 | \$ 7,008,270 | \$ 6,958,516 | \$ 7,009,559 | | | | | |
| Total | \$ 30,410,721 | \$ 31,000,040 | \$ 30,236,655 | \$ 32,437,105 | \$ 32,577,853 | \$ 33,081,800 | \$ 26,579,020 | \$ 3,276,849 | \$ 3,276,849 | | |



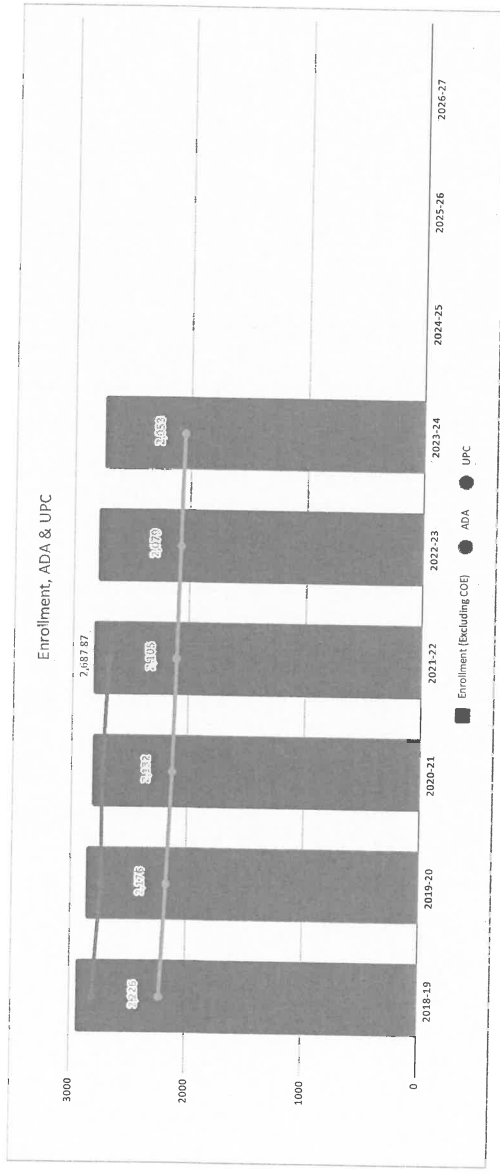
| Funding Sources | | | | | | | | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--|--|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | | |
| Excess Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Additional State Aid to meet Minimum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| EPA in Excess to LCFF | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Economic Recovery Payment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| LCFF Grant | \$ 30,410,721 | \$ 31,000,040 | \$ 30,236,655 | \$ 32,437,105 | \$ 32,577,853 | \$ 33,081,800 | \$ 26,579,020 | \$ 706,994 | \$ 706,994 | | |
| Total General Purpose Funding | \$ 30,410,721 | \$ 31,000,040 | \$ 30,236,655 | \$ 32,437,105 | \$ 32,577,853 | \$ 33,081,800 | \$ 26,579,020 | \$ 3,276,849 | \$ 3,276,849 | | |



| LCFF Entitlement per ADA | | | | | | | | | |
|------------------------------------|---------|-----------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Funded ADA | | 2,849.47 | 2,809.24 | 2,734.20 | 2,734.12 | 2,687.80 | 2,654.20 | 2,615.22 | - |
| LCFF Sources per ADA | \$ | 10,672.41 | \$ 11,035.03 | \$ 11,058.68 | \$ 11,863.80 | \$ 12,120.65 | \$ 12,463.95 | \$ 10,163.20 | \$ - |
| Net Change per ADA | | | \$ 362.61 | \$ 23.66 | \$ 805.12 | \$ 256.85 | \$ 343.29 | \$ (2,300.75) | \$ (10,163.20) |
| Net Percent Change | | | 3.40% | 0.21% | 7.28% | 2.16% | 2.83% | -18.46% | -100.00% |
| Estimated LCFF Entitlement per ADA | \$ | 10,672.41 | \$ 11,035.03 | \$ 11,058.68 | \$ 11,863.80 | \$ 12,120.65 | \$ 12,463.95 | \$ 10,163.20 | \$ - |
| Net Change per ADA | | | \$ 362.61 | \$ 23.66 | \$ 805.12 | \$ 256.85 | \$ 343.29 | \$ (2,300.75) | \$ (10,163.20) |
| Net Percent Change | | | 3.40% | 0.21% | 7.28% | 2.16% | 2.83% | -18.46% | -100.00% |
| | | | | | | | | | 0.00% |



| Student Summary | | | | | | | | | |
|----------------------------|----------|----------|----------|----------|----------|----------|---------|---------|---------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Enrollment (Excluding COE) | 2,947 | 2,863 | 2,820 | 2,823 | 2,788 | 2,754 | | | |
| UPC | 2,226 | 2,176 | 2,132 | 2,105 | 2,079 | 2,053 | | | |
| ADA | 2,809.00 | 2,734.20 | 2,734.20 | 2,687.87 | 2,654.27 | 2,621.10 | | | |



**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Scale Leadership Academy - East
CDS #: 33671810138610
Charter Approving Entity: Palo Verde Unified
County: Riverside
Charter #: 2019

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Name _____

Title _____

Telephone _____

Email address _____

For Approving Entity:

Tracie Kern
Name _____

Superintendent
Title _____

(760) 922-4164
Telephone _____

tracie.kern@pvusd.us
Email address _____

For Charter School:

Theresa Thompson
Name _____

Charter Impact
Title _____

888-474-0322
Telephone _____

tthompson@charterimpact.com
Email address _____

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: 9-9-21

Printed Name: Tracie Kern

Title: Superintendent

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed Name: Chris Shockley

Title: Executive Director

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____