

**Unaudited Actuals Financial Report
Submission Checklist**

District: Palo Verde Unified Board Approval Date: 9/15/2020
Contact: Meliton Sanchez Phone: (760) 922-4164, Ext 1230
Date of Import: 8/20/2020 (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, 2020.

<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
<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 type="checkbox"/> Form CHG	Change Order Form (<i>optional</i>)
<input checked="" type="checkbox"/> LCFF Calculator	Updated FCMAT LCFF calculator- Excel
<input 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: 7/1/19-6/30/20
☐ Financial Summary Report (All Funds) for: 7/1/19-6/30/20
☐ Detailed General Ledger (All Funds) for: 7/1/19-6/30/20

Governing Board Regular Meeting

Palo Verde USD

September 15, 2020 5:30PM

**To be held in the District Administrative Center 295 North First Street Blythe,
CA 92225 Closed Session 5:30 PM Open Session 6:00 PM**

A. OPEN SESSION

A.1. Call to Order

A.2. Roll Call

Quick Summary / Abstract:

Mr. Samuel Burton, Clerk

Dr. Norman Guith, Member

Ms. Martha Gutierrez, Vice-President

Mr. Alfonso Hernandez, Member

Mrs. Jamey Mullion, President

B. PUBLIC COMMENT/ HEARING SESSION

B.1. Public Comment/ Hearing Session

Quick Summary / Abstract:

Pursuant to the Governor's Executive Order N-29-20 dated March 17, 2020, the Board is authorized to hold this meeting via teleconferencing and to make this meeting accessible electronically to all members of the public seeking to observe and address the Board. Members of the public are welcome to participate through the public comment process. If you wish to comment on an item on the agenda or within the subject matter jurisdiction of the Board, please e-mail your comments in advance to: jmcbride@pvusd.us or contactus@pvusd.us. The public comment window for email submissions will open at 1:00 p.m. on September 11, 2020, and close at 1:30 p.m. on September 15, 2020, four (4) hours before the beginning of the Board meeting.

Public comments received via email will be compiled, presented to the Board members for their review prior to or during the meeting, and included in the minutes for the meeting when published. If any member of the public wishes to comment on a specific agenda item, the member of the public must include the agenda item in the subject line of the email. Public comments that are outside of the Board's subject matter jurisdiction will be excluded. Pursuant to Education Code section 7054, the public comment process shall not be used to show support or opposition for any ballot measure or candidate for political office, including candidates for the District's Board of Education.

The above temporary procedures will modify the usual public

comment procedures published in the Agenda until further notice.

If you have a disability, please advise the Palo Verde Unified School District about special arrangements that may allow you to fully participate in this meeting, by calling Janenne McBride at 760-922-4164 Ext. 1236 or by email at jmcbride@pvusd.us.

Session limited to comments/ hearing pertaining to agenda items at this time. See "Hearing Session" item below for guidelines.

C. CLOSED SESSION

C.1. Personnel Matters

Quick Summary / Abstract:

Pursuant to Government Code Section 54957, the Board will meet to discuss and vote regarding personnel matters.

A. Personnel Report

C.2. Labor Negotiations

Quick Summary / Abstract:

Pursuant to Government Code Section 54957.6, Ms. Tracie Kern, Superintendent, will discuss with the Governing Board the current status of negotiations with PVTA, CSEA and Teamsters Local 542.

D. RECONVENE TO OPEN SESSION

E. PLEDGE OF ALLEGIANCE

F. MOMENT OF SILENCE

G. REPORT ON ACTION TAKEN IN CLOSED SESSION

H. ADOPTION OF AGENDA

I. PROGRAMS AND PRESENTATIONS

I.1. Presentation: Update on District Facilities

Quick Summary / Abstract:

Mr. Steve Styers, Facilities and Operations Supervisor, will update the Governing Board regarding District Facilities.

I.2. Presentation: Projects Update and Timelines

Quick Summary / Abstract:

Mr. Jimmy Sanders, Sanders, Inc., will present to the Governing Board an overall projects update and timelines to include CTE/DO/TPHS projects, lighting project, security project, and Margaret White modernization.

I.3. Presentation: Unaudited Actuals Report for the 2019-2020 Year

Quick Summary / Abstract:

Mr. Meliton Sanchez, Director of Business Services, will present to the

Governing Board the Palo Verde Unified School District Unaudited Actuals
Report for the 2019-2020 year.

J. HEARING SESSION

J.1. Hearing Session

Quick Summary / Abstract:

This is an opportunity for community members to address the Board on agenda and non-agenda items.

Pursuant to the Governor's Executive Order N-29-20 dated March 17, 2020, the Board is authorized to hold this meeting via teleconferencing and to make this meeting accessible electronically to all members of the public seeking to observe and address the Board. Members of the public are welcome to participate through the public comment process. If you wish to comment on an item on the agenda or within the subject matter jurisdiction of the Board, please e-mail your comments in advance to: jmcbride@pvusd.us or contactus@pvusd.us. The public comment window for email submissions will open at 1:00 p.m. on September 11, 2020, and close at 1:30 p.m. on September 15, 2020, four (4) hours before the beginning of the Board meeting.

Public comments received via email will be compiled, presented to the Board members for their review prior to or during the meeting, and included in the minutes for the meeting when published. If any member of the public wishes to comment on a specific agenda item, the member of the public must include the agenda item in the subject line of the email. Public comments that are outside of the Board's subject matter jurisdiction will be excluded. Pursuant to Education Code section 7054, the public comment process shall not be used to show support or opposition for any ballot measure or candidate for political office, including candidates for the District's Board of Education.

The above temporary procedures will modify the usual public comment procedures published in the Agenda until further notice.

If you have a disability, please advise the Palo Verde Unified School District about special arrangements that may allow you to fully participate in this meeting, by calling Janenne McBride at 760-922-4164 Ext. 1236 or by email at jmcbride@pvusd.us.

Speakers/ comments are limited to three minutes each and each subject to twenty minutes except by consent of the Governing Board.

Neither Board members nor staff members will respond during the public hearing. Speakers who ask questions will be informed by the President that responses may be referred to the Superintendent for investigation or resolution. Speaking time is limited to three minutes per speaker, twenty minutes total.

If necessary answers will be given:

- a. by telephone after research
- b. by mail after research
- c. at the next regular meeting of the Governing Board as an agenda item

The Board also would like to remind anyone who wishes to lodge a complaint against a District employee that there is an existing Board adopted policy in effect specifically for this purpose. This policy contains a comprehensive procedure for reviewing and investigating public complaints, which includes a right of appeal to the Board.

This process provides a much more thorough opportunity for the complainant and the employee to be heard and the merits of the complaint to be properly investigated. Anyone who wishes to receive a copy of this policy may contact the Superintendent's Office.

K. REPORTS AND COMMUNICATIONS

K.1. Board Member Report

Quick Summary / Abstract:

The Governing Board will report on recent activities and items of interest.

K.2. Superintendent's Report

Quick Summary / Abstract:

Ms. Tracie Kern, Superintendent, will report on recent activities and items of interest.

K.3. Fiscal Update Report

Quick Summary / Abstract:

Mr. Meliton Sanchez, Assistant Superintendent of Business Services, will update the Governing Board regarding current budget/ fiscal service items.

K.4. Reports of Associations

Quick Summary / Abstract:

Statements received from local PVTA, CSEA, and Teamsters 542 will be submitted to the Secretary to be read for inclusion in the minutes.

L. CONSENT ITEMS

Quick Summary / Abstract:

Items listed under the consent calendar motions are considered to be routine and are acted on by the Governing Board in one motion. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the consent agenda. It is understood that Administration recommends approval of all consent items. Each item on the consent agenda approved by the Governing Board shall be deemed to have been considered in full and adopted as recommended.

L.1. Minutes

Actions:

Motion

Passed with a motion by Alfonso Hernandez
and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for approval the minutes from the Regular Meeting held on September 1, 2020.

Attachments:

Minutes 9/1/20

L.2. Personnel Report #2020-21-04

Actions:

Motion

Passed with a motion by Alfonso Hernandez
and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval the current Personnel Report.

Attachments:

Personnel Report 9/15/20

L.3. Ratification of Regular School Business

Actions:

Motion

Passed with a motion by Alfonso Hernandez
and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Superintendent's Office submits for ratification from the Governing Board, contracts and services approved during the normal course of business under \$15,000.:

- a. Donation to PVHS ASB from NextEra Energy: \$140

M. ACTION ITEMS

M.1. Approval: 2019-2020 Unaudited Actuals

Actions:**Motion**

Passed with a motion by Alfonso Hernandez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Business Services Department submits to the Board of Trustees for approval the Unaudited Actuals for 2019-2020. The Unaudited Actuals is a State required year-end report. The Board is required to accept the report which includes carryover amounts to 2020-2021, actual attendance, revenue and expenditures for the Fiscal Year 2019-2020 for all funds and programs. The Unaudited Actuals ending balances will be adjusted to the current year budget. The Unaudited Actuals known year-end balance will now become the current year beginning balance. A copy of the report is on display in the District Board Room located at 295 N. First Street.

Attachments:

2019-2020 PVUSD Unaudited Actuals Report

M.2. Approval of Resolution #202021-06: Adopting GANN Limit Calculations**Actions:****Motion**

Passed with a motion by Samuel Burton and a second by Alfonso Hernandez.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval resolution #202021-06 GANN Limit Calculations. The 2019-2020 actual appropriations limitation recalculation subject to the limit and the 2020-2021 estimated appropriations limitation calculation are being presented for approval. The District is operating within the GANN limit as prescribed by law.

Attachments:

Gann Resolution 202021-06

M.3. JROTC Program**Actions:****Motion**

A motion was made by Mr. Hernandez and seconded by Mr. Burton to continue with the JROTC program at PVHS. Passed with a motion by Alfonso Hernandez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
No Jamey Mullion.

Quick Summary / Abstract:

Administration submits to the Governing Board for discussion and vote

regarding the JROTC program at PVHS.

M.4. Acceptance of Bid Proposal for Bid #202021-01 Abatement of Asbestos Tile and Carpet at Blythe Middle School

Actions:

Motion

Passed with a motion by Alfonso Hernandez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval, permission to accept the bid proposal from Brickley Environmental for the abatement of asbestos tile and carpet at Blythe Middle School. Brickley Environmental was the lowest responsive and qualified bidder with a base bid of \$18,935.

Funding: Resource 8150 Routine Restricted Maintenance

Attachments:

Brickley Environmental Asbestos Removal Proposal for BMS

M.5. Approval: PVUSD Learning Continuity and Attendance Plan

Actions:

Motion

Passed with a motion by Martha Gutierrez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for approval, the PVUSD Learning Continuity and Attendance Plan. The plan was presented to the Board at the regular meeting on August 18, 2020, and a public hearing was held to receive community input. It is now necessary for the Board to approve the plan, adhering to the September 30, 2020, approval deadline.

Attachments:

PVUSD Learning Continuity & Attendance Plan

M.6. Ratification: CDW-G Quote 222692850 for the Purchase of Chromebooks and Management Console Licenses for Palo Verde Head Start

Actions:

Motion

Passed with a motion by Samuel Burton and a second by Martha Gutierrez.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for ratification, quote #222692850 from CDW-G to purchase Chromebooks and Google Chrome Management Console Licenses for use at Head Start. In order to take advantage of joint buying power, Administration recommends the use of available State bids with "piggy back" clauses. These kinds of bids allow for the District to purchase needed technology exceeding the bid limit eliminating the need for the District to go out to bid for the same types of purchases individually (Public Contract Code Section 20118). For this quote, the District is requesting to piggyback on a contract through Irvine USD 19/20-01 IT Tech and Peripherals (19/20-01 IT).

Expense: NTE \$72,000 (To be reimbursed by RCOE)

Funding: Resource 5210 Head Start

Attachments:

CDW-G Chromebooks for Head Start

M.7. Approval: MOU with Cal-PASSPlus

Actions:**Motion**

Passed with a motion by Alfonso Hernandez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for approval, a Memorandum of Understanding (MOU) with the California Partnership for Achieving Student Success (Cal-PASSPlus) for the 2020-2021 school year and beyond. The MOU outlines the purpose and procedures of Cal-PASSPlus, the student data collection and reporting requirements, and the analyzation and sharing of data among Cal-PASSPlus members in order to track performance and improve student outcomes. There is no cost to the district to enter into the MOU and become a Cal-PASSPlus member.

Attachments:

Cal-PASSPlus MOU

M.8. Ratification: Memorandum of Understanding (MOU) with CSEA;

Layoff Mitigation and Effects MOU

Actions:

Motion

Passed with a motion by Martha Gutierrez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for ratification a Memorandum of Understanding (MOU) between Palo Verde Unified School District (the "District") and California School Employees Association and its Chapter 111 (CSEA) dated August 10, 2020. The MOU concerns layoff mitigation and effects.

Attachments:

08.10.2020 MOU

M.9. Ratification: Memorandum of Understanding (MOU) with CSEA; COVID-19 Distant Learning

Actions:

Motion

Passed with a motion by Martha Gutierrez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for ratification a Memorandum of Understanding (MOU) between Palo Verde Unified School District (the "District") and California School Employees Association and its Chapter 111 (CSEA) dated September 8, 2020. The MOU concerns COVID-19 and Distant Learning.

Attachments:

Return to Work/Distance Learning MOU CSEA

M.10. Approval: Memorandum of Understanding (MOU) between Palo Verde Unified School District (PVUSD) and Palo Verde Teachers Association (PVTA)

Actions:

Motion

Passed with a motion by Martha Gutierrez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval a Memorandum of Understanding (MOU) between Palo Verde Unified School District (the "District") and Palo Verde Teachers Association (PVTA), regarding the updated impact of the COVID-19 pandemic and school opening during the 2020-2021 school year.

Attachments:

PVTA COVID19 MOU Update 091520

M.11. Second Reading and Approval: Update to BP 4119.21/4219.21/4319.21 Professional Standards**Actions:****Motion**

Passed with a motion by Martha Gutierrez and a second by Alfonso Hernandez.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Superintendent's office submits to the Governing Board for second reading and approval updated board policy 4119.21/4219.21/4319.21 Professional Standards. The policy has been updated to reflect the requirement that any district that has an employee code of conduct addressing employee interactions with students to post that section of its code of conduct on each school's web site (or on the district web site if a school does not maintain one) and to provide it to parents/guardians at the beginning of the school year.

Attachments:

BP 4119.21

M.12. Approval: Deletion of BP 4021 Ban on Use of Tobacco Products**Actions:****Motion**

Passed with a motion by Alfonso Hernandez and a second by Samuel Burton.

Vote:

Yes Samuel Burton.
Absent Norm Guith.
Yes Martha Gutierrez.
Yes Alfonso Hernandez.
Yes Jamey Mullion.

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for approval deletion of Board Policy 4021 Ban on Use of Tobacco Products. The contents of the Board Policy are supported through the more inclusive and up to date Board Policy and Administrative Regulation 3513.3 Tobacco-Free Schools. BP 4021 is no longer supported through CSBA.

Attachments:

AR 3513.3

BP 3513.3

BP 4021_Deletion

N. DISCUSSION/INFORMATION ITEMS

N.1. Information: PVHS On-Site Animal Housing

Quick Summary / Abstract:

Ms. Tracie Kern, Superintendent, will update the Governing Board concerning PVHS on-site animal housing.

N.2. Discussion: Margaret White Elementary Modernization Project

Quick Summary / Abstract:

Administration submits to the Governing Board for discussion the Margaret White Elementary modernization project.

N.3. Discussion: Staff Appreciation and Recognition

Quick Summary / Abstract:

Personnel Services submits to the Governing Board for discussion staff appreciation and recognition of years of service.

N.4. Discussion: 2020 Board Self-Evaluation Results

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for discussion the 2020 Board Self-Evaluation results. Included for the comparison are the results from 2018.

Attachments:

BSE 2018

BSE Results 2020

N.5. First reading and discussion: Agriculture Environmental Science Textbook Adoption

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for first reading and discussion, a review of a textbook to be used in the Agriculture Environmental Science course at Palo Verde High School. Environmental Science: Fundamentals and Applications, 1st Edition, by Cengage Learning, is the proposed textbook for adoption. The book will also be used as supplemental instructional material in the Agriculture Earth Science course at Palo Verde High School. The textbook will be on display for community review and input in the District Office Board Room located at 295 N. First St., Blythe, CA 92225, until the October 20, 2020, Governing Board meeting, where it is anticipated to be approved and fully adopted.

O. OTHER BUSINESS

P. FUTURE AGENDA ITEMS

Q. ADJOURNMENT

R. CALENDAR

R.1. Next Meeting

Quick Summary / Abstract:

Regular Meeting: Tuesday, October 6, 2020

5:30 PM - Closed Session/ 6:00 PM - Open Session

District Administration Center

295 North First Street, Blythe, California 92225

Published: September 11, 2020, 4:20 PM

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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	30,947,492.61	0.00	30,947,492.61	27,850,892.00	0.00	27,850,892.00	-10.0%
2) Federal Revenue		8100-8299	0.00	3,595,127.61	3,595,127.61	0.00	6,229,248.00	6,229,248.00	73.3%
3) Other State Revenue		8300-8599	800,057.66	2,351,871.96	3,151,929.62	532,400.00	3,416,730.00	3,949,130.00	25.3%
4) Other Local Revenue		8600-8799	462,601.93	1,418,619.98	1,881,221.91	140,500.00	1,912,908.00	2,053,408.00	9.2%
5) TOTAL REVENUES			32,210,152.20	7,365,619.55	39,575,771.75	28,523,792.00	11,558,886.00	40,082,678.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,661,773.68	3,062,171.66	14,723,945.34	11,504,374.00	3,229,559.00	14,733,933.00	0.1%
2) Classified Salaries		2000-2999	4,513,028.86	2,254,838.25	6,767,867.11	4,247,388.00	2,875,839.00	7,123,227.00	5.3%
3) Employee Benefits		3000-3999	7,789,146.75	4,526,823.53	12,315,970.28	7,343,408.00	4,954,361.00	12,297,769.00	-0.1%
4) Books and Supplies		4000-4999	607,188.06	520,826.31	1,128,014.37	969,919.00	1,591,618.00	2,561,537.00	127.1%
5) Services and Other Operating Expenditures		5000-5999	2,804,541.99	734,713.27	3,539,255.26	2,806,667.00	1,443,033.00	4,049,700.00	14.4%
6) Capital Outlay		6000-6999	0.00	38,270.03	38,270.03	22,984.00	1,481,459.00	1,504,443.00	3831.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	106,813.46	424,744.63	531,558.09	117,000.00	35,000.00	152,000.00	-71.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(565,310.20)	520,113.67	(45,196.53)	(273,248.00)	231,172.00	(42,076.00)	-6.9%
9) TOTAL EXPENDITURES			26,917,182.60	12,082,501.35	38,999,683.95	26,538,492.00	15,842,041.00	42,380,533.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,292,969.60	(4,716,881.80)	576,087.80	1,985,300.00	(4,283,155.00)	(2,297,855.00)	-498.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(4,806,251.44)	4,806,251.44	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,806,251.44)	4,806,251.44	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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)			486,718.16	89,369.64	576,087.80	(2,126,333.00)	(171,522.00)	(2,297,855.00)	-498.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,660,774.75	1,541,160.60	9,201,935.35	8,345,140.91	1,630,530.24	9,975,671.15	8.4%
b) Audit Adjustments		9793	197,648.00	0.00	197,648.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,858,422.75	1,541,160.60	9,399,583.35	8,345,140.91	1,630,530.24	9,975,671.15	6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,858,422.75	1,541,160.60	9,399,583.35	8,345,140.91	1,630,530.24	9,975,671.15	6.1%
2) Ending Balance, June 30 (E + F1e)			8,345,140.91	1,630,530.24	9,975,671.15	6,218,807.91	1,459,008.24	7,677,816.15	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
Stores		9712	134,612.80	0.00	134,612.80	112,411.00	0.00	112,411.00	-16.5%
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	1,635,204.24	1,635,204.24	0.00	1,463,682.24	1,463,682.24	-10.5%
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	3,314,216.00	0.00	3,314,216.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	1,275,000.00	0.00	1,275,000.00	New
Unassigned/Unappropriated Amount		9790	8,194,528.11	(4,674.00)	8,189,854.11	1,501,180.91	(4,674.00)	1,496,506.91	-81.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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	7,014,145.36	1,118,393.97	8,132,539.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
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	3,713,328.81	1,603,093.92	5,316,422.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	12,930.57	0.00	12,930.57				
6) Stores		9320	134,612.80	0.00	134,612.80				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,891,017.54	2,721,487.89	13,612,505.43				
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	2,545,811.55	998,348.32	3,544,159.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	65.08	495.05	560.13				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	92,114.28	92,114.28				
6) TOTAL, LIABILITIES			2,545,876.63	1,090,957.65	3,636,834.28				
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)			8,345,140.91	1,630,530.24	9,975,671.15				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,487,195.00	0.00	23,487,195.00	19,461,614.00	0.00	19,461,614.00	-17.1%
Education Protection Account State Aid - Current Year		8012	2,385,819.00	0.00	2,385,819.00	3,447,316.00	0.00	3,447,316.00	44.5%
State Aid - Prior Years		8019	(52,547.00)	0.00	(52,547.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,784.24	0.00	62,784.24	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	62,773.00	0.00	62,773.00	New
County & District Taxes									
Secured Roll Taxes		8041	6,467,542.31	0.00	6,467,542.31	6,461,808.00	0.00	6,461,808.00	-0.1%
Unsecured Roll Taxes		8042	266,711.77	0.00	266,711.77	266,712.00	0.00	266,712.00	0.0%
Prior Years' Taxes		8043	363,602.72	0.00	363,602.72	363,603.00	0.00	363,603.00	0.0%
Supplemental Taxes		8044	91,549.30	0.00	91,549.30	98,626.00	0.00	98,626.00	7.7%
Education Revenue Augmentation Fund (ERAF)		8045	(663,823.82)	0.00	(663,823.82)	(685,955.00)	0.00	(685,955.00)	3.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	445,249.09	0.00	445,249.09	216,178.00	0.00	216,178.00	-51.4%
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			32,854,082.61	0.00	32,854,082.61	29,692,675.00	0.00	29,692,675.00	-9.6%
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	(1,906,590.00)	0.00	(1,906,590.00)	(1,841,783.00)	0.00	(1,841,783.00)	-3.4%
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			30,947,492.61	0.00	30,947,492.61	27,850,892.00	0.00	27,850,892.00	-10.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	531,970.64	531,970.64	0.00	536,581.00	536,581.00	0.9%
Special Education Discretionary Grants		8182	0.00	124,334.01	124,334.01	0.00	11,175.00	11,175.00	-91.0%
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		1,022,083.73	1,022,083.73		1,015,858.00	1,015,858.00	-0.6%
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		83,545.88	83,545.88		133,072.00	133,072.00	59.3%
Title III, Part A, Immigrant Student Program	4201	8290		2,485.39	2,485.39		2,961.00	2,961.00	19.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		11,743.55	11,743.55		31,365.00	31,365.00	167.1%
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		165,067.67	165,067.67		124,696.00	124,696.00	-24.5%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		165,067.67	165,067.67		124,696.00	124,696.00	-24.5%
Career and Technical Education	3500-3599	8290		35,076.53	35,076.53		32,626.00	32,626.00	-7.0%
All Other Federal Revenue	All Other	8290	0.00	1,618,820.21	1,618,820.21	0.00	4,340,914.00	4,340,914.00	168.2%
TOTAL, FEDERAL REVENUE			0.00	3,595,127.61	3,595,127.61	0.00	6,229,248.00	6,229,248.00	73.3%
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	115,299.00	0.00	115,299.00	115,000.00	0.00	115,000.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	423,659.66	154,486.23	578,145.89	417,399.00	147,317.00	564,716.00	-2.3%
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		2,601.54	2,601.54		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		(63,971.30)	(63,971.30)		0.00	0.00	-100.0%
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	261,099.00	2,134,853.49	2,395,952.49	1.00	3,145,511.00	3,145,512.00	31.3%
TOTAL, OTHER STATE REVENUE			800,057.66	2,351,871.96	3,151,929.62	532,400.00	3,416,730.00	3,949,130.00	25.3%

			2019-20 Unaudited Actuals			2020-21 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		(A)	(B)	(C)	(D)	(E)	(F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		147,548.04	0.00	147,548.04	92,000.00	0.00	92,000.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	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		315,053.89	36,728.66	351,782.55	48,500.00	273,812.00	322,312.00	-8.4%
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		1,381,891.32	1,381,891.32		1,239,096.00	1,239,096.00	-10.3%
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			462,601.93	1,418,619.98	1,881,221.91	140,500.00	1,912,908.00	2,053,408.00	9.2%
TOTAL, REVENUES			32,210,152.20	7,365,619.55	39,575,771.75	28,523,792.00	11,558,886.00	40,082,678.00	1.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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	9,273,133.67	2,425,813.84	11,698,947.51	9,200,163.00	2,360,605.00	11,560,768.00	-1.2%
Certificated Pupil Support Salaries		1200	671,990.62	427,273.43	1,099,264.05	607,101.00	600,670.00	1,207,771.00	9.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,504,704.42	123,108.39	1,627,812.81	1,520,060.00	116,887.00	1,636,947.00	0.6%
Other Certificated Salaries		1900	211,944.97	85,976.00	297,920.97	177,050.00	151,397.00	328,447.00	10.2%
TOTAL, CERTIFICATED SALARIES			11,661,773.68	3,062,171.66	14,723,945.34	11,504,374.00	3,229,559.00	14,733,933.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	442,786.46	1,630,681.08	2,073,467.54	182,652.00	1,941,945.00	2,124,597.00	2.5%
Classified Support Salaries		2200	1,953,636.72	314,787.05	2,268,425.77	2,098,428.00	334,304.00	2,432,732.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	141,140.79	56,902.62	198,043.41	125,406.00	44,453.00	169,859.00	-14.2%
Clerical, Technical and Office Salaries		2400	1,476,399.30	169,257.82	1,645,657.12	1,368,560.00	287,725.00	1,656,285.00	0.6%
Other Classified Salaries		2900	499,063.59	83,209.68	582,273.27	472,342.00	267,412.00	739,754.00	27.0%
TOTAL, CLASSIFIED SALARIES			4,513,028.86	2,254,838.25	6,767,867.11	4,247,388.00	2,875,839.00	7,123,227.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,961,210.32	2,257,394.83	4,218,605.15	1,803,125.00	2,264,716.00	4,067,841.00	-3.6%
PERS		3201-3202	836,052.50	431,065.82	1,267,118.32	891,602.00	593,834.00	1,485,436.00	17.2%
OASDI/Medicare/Alternative		3301-3302	490,004.31	208,449.03	698,453.34	493,385.00	266,132.00	759,517.00	8.7%
Health and Welfare Benefits		3401-3402	3,263,035.54	1,266,488.62	4,529,524.16	3,009,373.00	1,385,513.00	4,394,886.00	-3.0%
Unemployment Insurance		3501-3502	14,385.59	2,541.24	16,926.83	7,864.00	3,049.00	10,913.00	-35.5%
Workers' Compensation		3601-3602	928,187.97	306,375.43	1,234,563.40	905,723.00	351,061.00	1,256,784.00	1.8%
OPEB, Allocated		3701-3702	293,374.11	54,508.56	347,882.67	232,336.00	90,056.00	322,392.00	-7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,896.41	0.00	2,896.41	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,789,146.75	4,526,823.53	12,315,970.28	7,343,408.00	4,954,361.00	12,297,769.00	-0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	165,131.43	165,131.43	0.00	202,400.00	202,400.00	22.6%
Books and Other Reference Materials		4200	80.00	18,548.98	18,628.98	441.00	960.00	1,401.00	-92.5%
Materials and Supplies		4300	559,414.43	246,517.01	805,931.44	940,286.00	1,001,331.00	1,941,617.00	140.9%
Noncapitalized Equipment		4400	47,693.63	90,628.89	138,322.52	29,192.00	386,127.00	415,319.00	200.3%
Food		4700	0.00	0.00	0.00	0.00	800.00	800.00	New
TOTAL, BOOKS AND SUPPLIES			607,188.06	520,826.31	1,128,014.37	969,919.00	1,591,618.00	2,561,537.00	127.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	58,584.90	58,584.90	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	20,195.29	50,058.19	70,253.48	28,184.00	38,488.00	66,672.00	-5.1%
Dues and Memberships		5300	10,869.49	4,010.00	14,879.49	13,548.00	4,029.00	17,577.00	18.1%
Insurance		5400 - 5450	296,396.00	0.00	296,396.00	300,000.00	0.00	300,000.00	1.2%
Operations and Housekeeping Services		5500	885,347.80	79,423.09	964,770.89	1,161,575.00	39,200.00	1,200,775.00	24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,869.00	144,969.23	207,838.23	135,047.00	185,900.00	320,947.00	54.4%
Transfers of Direct Costs		5710	(23,275.05)	23,275.05	0.00	(33,539.00)	33,539.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(267.00)	0.00	(267.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,389,388.22	373,842.64	1,763,230.86	966,401.00	1,016,477.00	1,982,878.00	12.5%
Communications		5900	162,751.24	550.17	163,301.41	35,718.00	125,400.00	161,118.00	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,804,541.99	734,713.27	3,539,255.26	2,606,667.00	1,443,033.00	4,049,700.00	14.4%

			2019-20 Unaudited Actuals			2020-21 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								
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	19,781.99	19,781.99	0.00	59,535.00	59,535.00	201.0%
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	0.00	0.00	0.00	0.00	260,000.00	260,000.00	New
Equipment Replacement		6500	0.00	18,488.04	18,488.04	22,984.00	1,161,924.00	1,184,908.00	6309.1%
TOTAL, CAPITAL OUTLAY			0.00	38,270.03	38,270.03	22,984.00	1,481,459.00	1,504,443.00	3831.1%
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									
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	106,813.46	0.00	106,813.46	117,000.00	35,000.00	152,000.00	42.3%
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	424,744.63	424,744.63	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			106,813.46	424,744.63	531,558.09	117,000.00	35,000.00	152,000.00	-71.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(520,113.67)	520,113.67	0.00	(231,172.00)	231,172.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(45,196.53)	0.00	(45,196.53)	(42,076.00)	0.00	(42,076.00)	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(565,310.20)	520,113.67	(45,196.53)	(273,248.00)	231,172.00	(42,076.00)	-6.9%
TOTAL EXPENDITURES									
			26,917,182.60	12,082,501.35	38,999,683.95	26,538,492.00	15,842,041.00	42,380,533.00	8.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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	(4,806,251.44)	4,806,251.44	0.00	(4,111,633.00)	4,111,633.00	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			(4,806,251.44)	4,806,251.44	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,806,251.44)	4,806,251.44	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Function Codes	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
A. REVENUES									
1) LCFF Sources		8010-8099	30 947 492.61	0.00	30 947 492.61	27 850 892.00	0.00	27 850 892.00	-10.0%
2) Federal Revenue		8100-8299	0.00	3 595,127.61	3,595 127.61	0.00	6 229 248.00	6 229 248.00	73.3%
3) Other State Revenue		8300-8599	800,057.66	2,351,871.96	3,151 929.62	532 400.00	3,416 730.00	3 949 130.00	25.3%
4) Other Local Revenue		8600-8799	462 601.93	1 418 619.98	1 881 221.91	140 500.00	1,912 908.00	2,053,408.00	9.2%
5) TOTAL, REVENUES			32 210 152.20	7 365 619.55	39 575 771.75	28 523 792.00	11 558 886.00	40 082 678.00	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	15,145 721.81	8 082 519.18	23 228 240.99	14,448 349.00	9 352 968.00	23 801 337.00	2.5%
2) Instruction - Related Services	2000-2999		2 959 593.41	809 888.72	3 769 482.13	2 642 947.00	1 353 726.00	3 996 673.00	6.0%
3) Pupil Services	3000-3999		3 454 845.53	1 035 394.58	4 490 240.11	3 247 766.00	2 917 331.00	6 165 097.00	37.3%
4) Ancillary Services	4000-4999		417,429.16	31,690.04	449,119.20	432,912.00	15,622.00	448,534.00	-0.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		139 060.35	0.00	139 060.35	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		1 663 258.11	705 292.44	2 368 550.55	2 159 666.00	489 878.00	2 649 544.00	11.9%
8) Plant Services	8000-8999		3 028 960.77	992 971.76	4 021 932.53	3 488 232.00	1 677 496.00	5 165 728.00	28.4%
9) Other Outgo	9000-9999		108 313.46	424,744.63	533 058.09	118 620.00	35 000.00	153 620.00	-71.2%
10) TOTAL, EXPENDITURES			26 917 182.60	12 082 501.35	38 999 683.95	26 538 492.00	15 842 041.00	42 380 533.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5 292 969.60	(4 716 881.80)	576 087.80	1 985 300.00	(4 283 155.00)	(2 297 855.00)	-498.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(4 806 251.44)	4 806 251.44	0.00	(4 111 633.00)	4 111 633.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4 806 251.44)	4 806 251.44	0.00	(4 111 633.00)	4 111 633.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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)			486,718.16	89,369.64	576,087.80	(2,126,333.00)	(171,522.00)	(2,297,855.00)	-498.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,660,774.75	1,541,160.60	9,201,935.35	8,345,140.91	1,630,530.24	9,975,671.15	8.4%
b) Audit Adjustments		9793	197,648.00	0.00	197,648.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,858,422.75	1,541,160.60	9,399,583.35	8,345,140.91	1,630,530.24	9,975,671.15	6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,858,422.75	1,541,160.60	9,399,583.35	8,345,140.91	1,630,530.24	9,975,671.15	6.1%
2) Ending Balance, June 30 (E + F1e)			8,345,140.91	1,630,530.24	9,975,671.15	6,218,807.91	1,459,008.24	7,677,816.15	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
Stores		9712	134,612.80	0.00	134,612.80	112,411.00	0.00	112,411.00	-16.5%
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	1,635,204.24	1,635,204.24	0.00	1,463,682.24	1,463,682.24	-10.5%
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	3,314,216.00	0.00	3,314,216.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	1,275,000.00	0.00	1,275,000.00	New
Unassigned/Unappropriated Amount		9790	8,194,528.11	(4,674.00)	8,189,854.11	1,501,180.91	(4,674.00)	1,496,506.91	-81.7%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	136,680.16	131,427.16
6300	Lottery: Instructional Materials	373,764.55	301,081.55
6500	Special Education	16,567.26	16,567.26
6512	Special Ed: Mental Health Services	5,180.48	5,180.48
7311	Classified School Employee Professional Development Block Grant	23,645.00	23,645.00
7388	SB 117 COVID-19 LEA Response Funds	24,825.07	24,825.07
7510	Low-Performing Students Block Grant	183,001.37	10,003.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	390,162.47	390,162.47
9010	Other Restricted Local	481,377.88	560,789.88
Total, Restricted Balance		1,635,204.24	1,463,682.24

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,465,431.42	1,511,000.00	3.1%
3) Other State Revenue		8300-8599	116,176.89	110,000.00	-5.3%
4) Other Local Revenue		8600-8799	85,802.13	100,000.00	16.5%
5) TOTAL, REVENUES			1,667,410.44	1,721,000.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	488,400.80	519,476.00	6.4%
3) Employee Benefits		3000-3999	319,871.87	348,270.00	8.9%
4) Books and Supplies		4000-4999	691,684.58	853,298.00	23.4%
5) Services and Other Operating Expenditures		5000-5999	19,268.10	27,154.00	40.9%
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	45,196.53	42,076.00	-6.9%
9) TOTAL, EXPENDITURES			1,564,421.88	1,790,274.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,988.56	(69,274.00)	-167.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,988.56	(69,274.00)	-167.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,238.59	687,227.15	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,238.59	687,227.15	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,238.59	687,227.15	17.6%
2) Ending Balance, June 30 (E + F1e)			687,227.15	617,953.15	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,161.71	10,000.00	-52.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	666,065.44	607,953.15	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	536,277.12		
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	148,818.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	21,161.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			706,257.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,660.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,370.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,030.44		
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)			687,227.15		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,465,431.42	1,511,000.00	3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,465,431.42	1,511,000.00	3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	116,176.89	110,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			116,176.89	110,000.00	-5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	76,553.43	100,000.00	30.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,322.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,925.84	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			85,802.13	100,000.00	16.5%
TOTAL, REVENUES			1,667,410.44	1,721,000.00	3.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	398,976.76	412,716.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	51,157.61	69,725.00	36.3%
Clerical, Technical and Office Salaries		2400	38,266.43	37,035.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			488,400.80	519,476.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	91,490.12	107,532.00	17.5%
OASDI/Medicare/Alternative		3301-3302	35,146.56	39,739.00	13.1%
Health and Welfare Benefits		3401-3402	160,386.64	163,208.00	1.8%
Unemployment Insurance		3501-3502	231.39	259.00	11.9%
Workers' Compensation		3601-3602	28,009.70	29,869.00	6.6%
OPEB, Allocated		3701-3702	4,607.44	7,663.00	66.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			319,871.87	348,270.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,103.67	52,950.00	139.6%
Noncapitalized Equipment		4400	(8,087.98)	17,500.00	-316.4%
Food		4700	677,668.89	782,848.00	15.5%
TOTAL, BOOKS AND SUPPLIES			691,684.58	853,298.00	23.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,552.78	6,837.00	167.8%
Dues and Memberships		5300	346.84	500.00	44.2%
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	8,415.48	10,000.00	18.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	267.00	New
Professional/Consulting Services and Operating Expenditures		5800	7,953.00	9,550.00	20.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,268.10	27,154.00	40.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,196.53	42,076.00	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,196.53	42,076.00	-6.9%
TOTAL, EXPENDITURES			1,564,421.88	1,790,274.00	14.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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 Capital 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,465,431.42	1,511,000.00	3.1%
3) Other State Revenue		8300-8599	116,176.89	110,000.00	-5.3%
4) Other Local Revenue		8600-8799	85,802.13	100,000.00	16.5%
5) TOTAL, REVENUES			1,667,410.44	1,721,000.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,519,225.35	1,747,931.00	15.1%
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		45,196.53	42,076.00	-6.9%
8) Plant Services	8000-8999		0.00	267.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,564,421.88	1,790,274.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,988.56	(69,274.00)	-167.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,988.56	(69,274.00)	-167.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,238.59	687,227.15	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,238.59	687,227.15	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,238.59	687,227.15	17.6%
2) Ending Balance, June 30 (E + F1e)			687,227.15	617,953.15	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,161.71	10,000.00	-52.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	666,065.44	607,953.15	-8.7%
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	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	562,097.57	573,259.28
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	103,967.87	34,693.87
Total, Restricted Balance		666,065.44	607,953.15

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	145,419.62	32,500.00	-77.7%
5) TOTAL, REVENUES			145,419.62	32,500.00	-77.7%
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	6,890.96	0.00	-100.0%
6) Capital Outlay		6000-6999	5,603,836.37	6,094,878.00	8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,610,727.33	6,094,878.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,465,307.71)	(6,062,378.00)	10.9%
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	1,084,600.66	2,244,200.00	106.9%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,084,600.66	2,244,200.00	106.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,380,707.05)	(3,818,178.00)	-12.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,545.36	5,301,838.31	-45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,545.36	5,301,838.31	-45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,545.36	5,301,838.31	-45.2%
2) Ending Balance, June 30 (E + F1e)			5,301,838.31	1,483,660.31	-72.0%
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	5,301,838.31	1,483,660.31	-72.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,517,341.93		
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	13,992.53		
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			5,531,334.46		
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	229,496.15		
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			229,496.15		
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)			5,301,838.31		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	145,419.62	32,500.00	-77.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,419.62	32,500.00	-77.7%
TOTAL, REVENUES			145,419.62	32,500.00	-77.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,890.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,890.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,424.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,554,444.81	6,094,878.00	9.7%
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	25,967.56	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,603,836.37	6,094,878.00	8.8%
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			5,610,727.33	6,094,878.00	8.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,084,600.66	2,244,200.00	106.9%
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,084,600.66	2,244,200.00	106.9%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,084,600.66	2,244,200.00	106.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	145,419.62	32,500.00	-77.7%
5) TOTAL, REVENUES			145,419.62	32,500.00	-77.7%
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		5,610,727.33	6,094,878.00	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,610,727.33	6,094,878.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,465,307.71)	(6,062,378.00)	10.9%
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	1,084,600.66	2,244,200.00	106.9%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,084,600.66	2,244,200.00	106.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(4,380,707.05)	(3,818,178.00)	-12.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,545.36	5,301,838.31	-45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,545.36	5,301,838.31	-45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,545.36	5,301,838.31	-45.2%
2) Ending Balance, June 30 (E + F1e)			5,301,838.31	1,483,660.31	-72.0%
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	5,301,838.31	1,483,660.31	-72.0%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	5,301,838.31	1,483,660.31
Total, Restricted Balance		5,301,838.31	1,483,660.31

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	12,533.43	20,000.00	59.6%
5) TOTAL, REVENUES			12,533.43	20,000.00	59.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			12,533.43	20,000.00	59.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			12,533.43	20,000.00	59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,518.72	167,052.15	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,518.72	167,052.15	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,518.72	167,052.15	8.1%
2) Ending Balance, June 30 (E + F1e)			167,052.15	187,052.15	12.0%
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	167,052.15	187,052.15	12.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	166,639.93		
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	412.22		
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			167,052.15		
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)			167,052.15		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2,889.51	1,500.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,643.92	18,500.00	91.8%
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			12,533.43	20,000.00	59.6%
TOTAL, REVENUES			12,533.43	20,000.00	59.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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%
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	2019-20 Unaudited Actuals	2020-21 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 Capital 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	2019-20 Unaudited Actuals	2020-21 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	12,533.43	20,000.00	59.6%
5) TOTAL, REVENUES			12,533.43	20,000.00	59.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			12,533.43	20,000.00	59.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,533.43	20,000.00	59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,518.72	167,052.15	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,518.72	167,052.15	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,518.72	167,052.15	8.1%
2) Ending Balance, June 30 (E + F1e)			167,052.15	187,052.15	12.0%
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	167,052.15	187,052.15	12.0%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	167,052.15	187,052.15
Total, Restricted Balance		167,052.15	187,052.15

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	686.78	500.00	-27.2%
5) TOTAL, REVENUES			686.78	500.00	-27.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			686.78	500.00	-27.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			686.78	500.00	-27.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,104.41	38,791.19	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,104.41	38,791.19	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,104.41	38,791.19	1.8%
2) Ending Balance, June 30 (E + F1e)			38,791.19	39,291.19	1.3%
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	38,791.19	39,291.19	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,695.48		
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	95.71		
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			38,791.19		
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)			38,791.19		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	686.78	500.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			686.78	500.00	-27.2%
TOTAL, REVENUES			686.78	500.00	-27.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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%
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	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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 Capital 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	2019-20 Unaudited Actuals	2020-21 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	686.78	500.00	-27.2%
5) TOTAL, REVENUES			686.78	500.00	-27.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			686.78	500.00	-27.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			686.78	500.00	-27.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,104.41	38,791.19	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,104.41	38,791.19	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,104.41	38,791.19	1.8%
2) Ending Balance, June 30 (E + F1e)			38,791.19	39,291.19	1.3%
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	38,791.19	39,291.19	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	2019-20 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	38,791.19	39,291.19
Total, Restricted Balance		38,791.19	39,291.19

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	436,208.82	5,000.00	-98.9%
5) TOTAL, REVENUES			436,208.82	5,000.00	-98.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	772,466.11	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			772,466.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(336,257.29)	5,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,257.29)	5,000.00	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,290.33	250,033.04	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,290.33	250,033.04	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,290.33	250,033.04	-57.4%
2) Ending Balance, June 30 (E + F1e)			250,033.04	255,033.04	2.0%
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	250,033.04	255,033.04	2.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	249,562.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	470.44		
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			250,033.04		
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)			250,033.04		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	428,898.94	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,309.88	5,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			436,208.82	5,000.00	-98.9%
TOTAL, REVENUES			436,208.82	5,000.00	-98.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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%
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	337,260.38	0.00	-100.0%
Other Debt Service - Principal		7439	435,205.73	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			772,466.11	0.00	-100.0%
TOTAL, EXPENDITURES			772,466.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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 Capital 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	2019-20 Unaudited Actuals	2020-21 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	436,208.82	5,000.00	-98.9%
5) TOTAL REVENUES			436,208.82	5,000.00	-98.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	772,466.11	0.00	-100.0%
10) TOTAL EXPENDITURES			772,466.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(336,257.29)	5,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,257.29)	5,000.00	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,290.33	250,033.04	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,290.33	250,033.04	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,290.33	250,033.04	-57.4%
2) Ending Balance, June 30 (E + F1e)			250,033.04	255,033.04	2.0%
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	250,033.04	255,033.04	2.0%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	250,033.04	255,033.04
Total, Restricted Balance		250,033.04	255,033.04

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	11,265.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,896,755.29	0.00	-100.0%
5) TOTAL, REVENUES			1,908,020.85	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	1,324,326.39	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,324,326.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			583,694.46	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	231,535.03	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			231,535.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			815,229.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,149,425.13	2,964,654.62	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149,425.13	2,964,654.62	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149,425.13	2,964,654.62	37.9%
2) Ending Balance, June 30 (E + F1e)			2,964,654.62	2,964,654.62	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	2,964,654.62	2,964,654.62	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,964,654.62		
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			2,964,654.62		
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)			2,964,654.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	11,265.56	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,265.56	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,689,179.92	0.00	-100.0%
Unsecured Roll		8612	67,545.93	0.00	-100.0%
Prior Years' Taxes		8613	96,682.98	0.00	-100.0%
Supplemental Taxes		8614	5,334.54	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	38,011.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,896,755.29	0.00	-100.0%
TOTAL, REVENUES			1,908,020.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	632,764.80	0.00	-100.0%
Bond Interest and Other Service Charges		7434	691,561.59	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)			1,324,326.39	0.00	-100.0%
TOTAL, EXPENDITURES			1,324,326.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	231,535.03	0.00	-100.0%
(c) TOTAL, SOURCES			231,535.03	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)			231,535.03	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LOFF 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	11,265.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,896,755.29	0.00	-100.0%
5) TOTAL, REVENUES			1,908,020.85	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	1,324,326.39	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,324,326.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			583,694.46	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	231,535.03	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			231,535.03	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			815,229.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,149,425.13	2,964,654.62	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149,425.13	2,964,654.62	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149,425.13	2,964,654.62	37.9%
2) Ending Balance, June 30 (E + F1e)			2,964,654.62	2,964,654.62	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	2,964,654.62	2,964,654.62	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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	2,964,654.62	2,964,654.62
Total, Restricted Balance		2,964,654.62	2,964,654.62

Description	2019-20 Unaudited Actuals			2020-21 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	2,803.14	2,728.10	2,728.10	2,827.10
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	2,803.14	2,728.10	2,728.10	2,827.10
5. District Funded County Program ADA						
a. County Community Schools	6.10	6.10	6.10	6.10	6.10	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	6.10	6.10	6.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,734.20	2,734.20	2,809.24	2,734.20	2,734.20	2,833.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 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 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
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	2019-20 Unaudited Actuals			2020-21 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	0.00	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 C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00

	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	240,820.00		240,820.00	5,579,665.69		5,820,485.69
Total capital assets not being depreciated	719,853.00	0.00	719,853.00	5,579,665.69	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			67,317,331.26
Equipment	6,965,063.55		6,965,063.55	64,150.71		7,029,214.26
Total capital assets being depreciated	74,398,664.76	0.00	74,398,664.76	64,150.71	0.00	74,462,815.47
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(20,940,249.00)		(20,940,249.00)			(20,940,249.00)
Equipment	(4,717,159.00)		(4,717,159.00)			(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	48,741,256.76	0.00	48,741,256.76	64,150.71	0.00	48,805,407.47
Governmental activity capital assets, net	49,461,109.76	0.00	49,461,109.76	5,643,816.40	0.00	55,104,926.16
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
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
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
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.63%
	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 2021-22 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	\$20,131,640.03
	Appropriations Subject to Limit	\$20,131,640.03
	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 2021-22, subject to CDE approval.	3.29%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 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: [Signature]
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 15, 2020

To the Superintendent of Public Instruction:

2019-20 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:

Judy White, Ed.D.
Name
Superintendent
Title
(951) 826-6530
Telephone
Jdwhite@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

2019-20 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)	Title I Basic Part A	ESSA School Improvement	Spec Ed IDEA Local Asst	Spec Ed IDEA Local Asst Private School	Spec Ed IDEA Pre-School	Federal Preschool Disproportionality	IDEA Preschool Local
	84.01	84.01	84.03	84.03	84.17	84.17	84.027A
	3010	3182	3310	3311	3315	3318	3320
	8290	8290	8181	8181	8182	8699	8182
2019-2020		2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
AWARD							
1. Prior Year Carryover	485,515.04	0.00	16,282.33	3,441.13	3,187.09	153.85	4,614.03
2. a. Current Year Award	1,031,544.00	340,246.00	506,497.00	0.00	13,709.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	(95.33)	8,770.69	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	(2,689.00)	2,689.00	(1,287.00)	0.00	(2,152.38)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,031,544.00	340,246.00	503,712.67	11,459.69	12,422.00	0.00	(2,152.38)
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	1,287.81	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,517,059.04	340,246.00	519,995.00	14,900.82	16,896.90	153.85	2,461.65
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	20,294.00	8,104.82	1,900.09	153.85	2,461.65
6. Cash Received in Current Year	989,344.04	85,062.00	(6,796.00)	6,796.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	1,287.81	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	989,344.04	85,062.00	13,498.00	14,900.82	3,187.90	153.85	2,461.65
EXPENDITURES							
9. Donor-Authorized Expenditures	1,022,083.73	0.00	519,995.00	11,975.64	16,896.90	153.85	2,461.65
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)	1,022,083.73	0.00	519,995.00	11,975.64	16,896.90	153.85	2,461.65
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)	(32,739.69)	85,062.00	(506,497.00)	2,925.18	(13,709.00)	0.00	0.00
a. Unearned Revenue	0.00	85,062.00	0.00	2,925.18	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	32,739.69	0.00	506,497.00	0.00	13,709.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	494,975.31	340,246.00	0.00	2,925.18	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	494,975.31	340,246.00	0.00	2,925.18	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,022,083.73	0.00	519,995.00	11,975.64	15,609.09	153.85	2,461.65

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Spec IDEA Mental Health	IDEA Preschool Staff Development	SPED Early Int Grants (Infants)	Carl D. Perkins Career Tech. Education	ESSA Title II Part 1 A	ESSA Title V Part 1 B	ESSA Title IV Part A
AWARD							
1. Prior Year Carryover	29,272.80						
2. a. Current Year Award	37,817.82	101.38	0.00	0.00	122,191.88	67,854.00	57,756.93
b. Transferability (ESSA)	0.00	131.00	1,229.00	32,626.00	135,249.00	0.00	76,992.00
c. Other Adjustments	37,810.65	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award		(99.38)	0.00	(2,911.70)	(173,895.00)	0.00	0.00
(sum lines 2a, 2b, & 2c)	75,628.47	31.62	1,229.00	29,714.30	(38,646.00)	0.00	76,992.00
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)	104,901.27	133.00	1,229.00	29,714.30	83,545.88	67,854.00	134,748.93
REVENUES							
5. Unearned Revenue Deferred from Prior Year	82,939.50		2.00	0.00	(15,718.36)	27,610.00	17,942.93
6. Cash Received in Current Year	19,554.60	0.00	0.00	26,519.86	83,545.88	40,244.00	38,173.00
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	102,494.10	2.00	0.00	10,801.50	83,545.88	67,854.00	56,115.93
EXPENDITURES							
9. Donor-Authorized Expenditures	104,901.27	133.00	1,229.00	35,076.53	83,545.88	67,854.00	97,213.67
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)	104,901.27	133.00	1,229.00	35,076.53	83,545.88	67,854.00	97,213.67
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)	(2,407.17)	(131.00)	(1,229.00)	(24,275.03)	0.00	0.00	(41,097.74)
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	2,407.17	131.00	1,229.00	24,275.03	0.00	0.00	41,097.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	(5,362.23)	0.00	0.00	37,535.26
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	37,535.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	104,901.27	133.00	1,229.00	35,076.53	83,545.88	67,854.00	97,213.67

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ESSA Title III Immigrant Students 84.365 4201 8290 2019-2020	ESSA Title III, English Learner Student 84.365 4203 8290 2019-2020	Head Start Project Year 9 93.6 5210 8290 2019-2020	Head Start Project Year 0 93.6 5210 8290 2019-2020	TOTAL
AWARD					
1. Prior Year Carryover	437.50	3,738.00	247,318.65	0.00	1,041,864.61
2. a. Current Year Award	3,113.00	33,001.00	0.00	1,406,830.00	3,618,984.82
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	8,675.36
c. Other Adjustments	0.00	33,328.00	0.00	0.00	(109,206.81)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,113.00	66,329.00	0.00	1,406,830.00	3,518,453.37
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	1,287.81
4. Total Available Award (sum lines 1, 2d, & 3)	3,550.50	70,067.00	247,318.65	1,406,830.00	4,561,605.79
REVENUES					
5. Unearned Revenue Deferred from Prior Year	437.50	0.00	(3.15)	0.00	146,124.83
6. Cash Received in Current Year	2,205.00	15,713.54	235,238.73	1,255,812.27	2,791,412.92
7. Contributed Matching Funds	0.00	0.00	3.15	0.00	1,290.96
8. Total Available (sum lines 5, 6, & 7)	2,642.50	15,713.54	235,238.73	1,255,812.27	2,938,828.71
EXPENDITURES					
9. Donor-Authorized Expenditures	2,485.39	11,743.55	235,238.73	1,255,812.27	3,468,800.06
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,485.39	11,743.55	235,238.73	1,255,812.27	3,468,800.06
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)	157.11	3,969.99	0.00	0.00	(529,971.35)
a. Unearned Revenue	157.11	3,969.99	0.00	0.00	92,114.28
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	622,085.63
14. Unused Grant Award Calculation (line 4 minus line 9)	1,065.11	58,323.45	12,079.92	151,017.73	1,092,805.73
15. If Carryover is allowed, enter line 14 amount here	1,065.11	58,323.45	12,079.92	151,017.73	1,098,167.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,485.39	11,743.55	235,235.58	1,255,812.27	3,467,509.10

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Tobacco Use Prevention Education Grant	Agricultural Career Technical Education Grant	STRS On-Behalf Pension Contributions	TOTAL
	6690	7010	7690	
	8590	8590	8590	
	2019-2020	2019-2020	2019-2020	
AWARD				
1. Prior Year Carryover	0.00	0.00	0.00	0.00
2. a. Current Year Award	3,000.00	12,572.00	1,747,187.00	1,762,759.00
b. Other Adjustments	431.17	3,828.49	0.00	4,259.66
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,431.17	16,400.49	1,747,187.00	1,767,018.66
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,431.17	16,400.49	1,747,187.00	1,767,018.66
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	918.49	0.00	918.49
6. Cash Received in Current Year	0.00	13,489.00	1,747,187.00	1,760,676.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	14,407.49	1,747,187.00	1,761,594.49
EXPENDITURES				
9. Donor-Authorized Expenditures	2,601.01	16,400.49	1,747,187.00	1,766,188.50
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,601.01	16,400.49	1,747,187.00	1,766,188.50
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(2,601.01)	(1,993.00)	0.00	(4,594.01)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,601.01	1,993.00	0.00	4,594.01
14. Unused Grant Award Calculation (line 4 minus line 9)	830.16	0.00	0.00	830.16
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,601.01	16,400.49	1,747,187.00	1,766,188.50

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

33 67181 0000000
Form CAT

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)		TOTAL
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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)	ESSER 84.425D 3210 8290	GEER 3215 8290	DHCS Medi-Cal Billing Option 93.78 5640 8290 2019-2020	TOTAL
AWARD				
1. Prior Year Restricted Ending Balance	0.00	0.00	84,329.25	84,329.25
2. a. Current Year Award	0.00	0.00	76,732.35	76,732.35
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	76,732.35	76,732.35
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	161,061.60	161,061.60
REVENUES				
5. Cash Received in Current Year	0.00	0.00	76,732.35	76,732.35
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	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
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	76,732.35	76,732.35
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	4,674.00	24,381.44	29,055.44
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	4,674.00	24,381.44	29,055.44
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	(4,674.00)	136,680.16	132,006.16

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Lottery: Instructional Materials	Special Education Apportionment	SPEED Early Ed Infant Program	Special Ed: Mental Health Services	SPEED Low Incidence Equipment	CI School Employee Prof Dev Block Grant	SB117 COVID 19 LEA Response Funds
	6300	6500	6510	6512	6531	7311	7388
	8560	8791	8311	8590	8791	8590	8590
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
AWARD							
1. Prior Year Restricted Ending Balance	370,315.59	(14,063.61)	0.00	18,056.19	14,063.61	27,375.00	0.00
2. a. Current Year Award	141,714.92	1,274,435.00	123,902.00	177,282.00	8,323.00	0.00	48,755.00
b. Other Adjustments	12,771.31	99,133.32	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	154,486.23	1,373,568.32	123,902.00	177,282.00	8,323.00	0.00	48,755.00
3. Required Matching Funds/Other	0.00	3,042,640.52	134,263.42	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	524,801.82	4,402,145.23	258,165.42	195,338.19	22,386.61	27,375.00	48,755.00
REVENUES							
5. Cash Received in Current Year	80,168.63	1,113,076.00	112,730.00	91,292.00	4,161.00	0.00	48,755.00
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)	74,317.60	260,492.32	11,172.00	85,990.00	4,162.00	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)	74,317.60	260,492.32	11,172.00	85,990.00	4,162.00	0.00	0.00
8. Contributed Matching Funds	0.00	3,042,640.52	134,263.42	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	154,486.23	4,416,208.84	258,165.42	177,282.00	8,323.00	0.00	48,755.00
EXPENDITURES							
10. Donor-Authorized Expenditures	151,037.27	4,402,145.23	258,165.42	190,157.71	5,819.35	3,730.00	23,929.93
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)	151,037.27	4,402,145.23	258,165.42	190,157.71	5,819.35	3,730.00	23,929.93
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	373,764.55	0.00	0.00	5,180.48	16,567.26	23,645.00	24,825.07

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Low Performing Students Block Grant	TOTAL
	7510	
	8590	
	2019-2020	
AWARD		
1. Prior Year Restricted Ending Balance	132,394.00	548,140.78
2. a. Current Year Award	135,340.00	1,909,751.92
b. Other Adjustments	0.00	111,904.63
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,340.00	2,021,656.55
3. Required Matching Funds/Other	0.00	3,176,903.94
4. Total Available Award (sum lines 1, 2c, & 3)	267,734.00	5,746,701.27
REVENUES		
5. Cash Received in Current Year	135,340.00	1,585,522.63
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	436,133.92
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	436,133.92
8. Contributed Matching Funds	0.00	3,176,903.94
9. Total Available (sum lines 5, 7c, & 8)	135,340.00	5,198,560.49
EXPENDITURES		
10. Donor-Authorized Expenditures	84,732.63	5,119,717.54
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	84,732.63	5,119,717.54
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	183,001.37	626,983.73

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Head Start Local Donations	Early Childhood Education Local	District Local Funds (Other)	Nutrition Services Local Funds	JROTC	Mandated Cost / Block Grant One Time Funds
RESOURCE CODE	8150	9026	9088	9202	9203	9204	9205
REVENUE OBJECT	8694	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	2019-2020	T-Shirt	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
AWARD							
1. Prior Year Restricted Ending Balance	0.00	28,214.44	8,091.43	434,767.51	3,034.11	(168,639.44)	101,942.04
2. a. Current Year Award	0.00	1,770.00	5,600.00	35,616.20	1,838.61	51,040.01	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,770.00	5,600.00	35,616.20	1,838.61	51,040.01	0.00
3. Required Matching Funds/Other	1,310,000.00	(1,000.00)	0.00	0.00	0.00	327,945.57	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,310,000.00	28,984.44	13,691.43	470,383.71	4,872.72	210,346.14	101,942.04
REVENUES							
5. Cash Received in Current Year	0.00	1,770.00	5,600.00	28,445.88	1,696.61	50,026.91	0.00
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	0.00	0.00	7,170.32	142.00	1,013.10	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	7,170.32	142.00	1,013.10	0.00
8. Contributed Matching Funds	1,310,000.00	(1,000.00)	0.00	0.00		327,945.57	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,310,000.00	770.00	5,600.00	35,616.20	1,838.61	378,985.58	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	919,837.53	1,131.38	3,171.06	32,501.98	0.00	210,346.14	101,942.04
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)	919,837.53	1,131.38	3,171.06	32,501.98	0.00	210,346.14	101,942.04
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	390,162.47	27,853.06	10,520.37	437,881.73	4,872.72	0.00	0.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	One Time Discretionary Funds	Scholarships	Classified Emp. Summer Assist Program	Redevelopment	TOTAL
RESOURCE CODE	9206	9400	9971	9986	
REVENUE OBJECT	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)	2019-2020	2019-2020	2019-2020	2019-2020	
AWARD					
1. Prior Year Restricted Ending Balance	8,029.84	7,500.00	0.00	424,744.63	847,684.56
2. a. Current Year Award	0.00	(8,250.00)	157,946.50	0.00	245,561.32
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(8,250.00)	157,946.50	0.00	245,561.32
3. Required Matching Funds/Other	0.00	1,000.00	(157,946.50)	0.00	1,479,999.07
4. Total Available Award (sum lines 1, 2c, & 3)	8,029.84	250.00	0.00	424,744.63	2,573,244.95
REVENUES					
5. Cash Received in Current Year	0.00	(8,250.00)	157,946.50	0.00	237,235.90
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	8,325.42
b. Noncurrent Accounts Receivable	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	8,325.42
8. Contributed Matching Funds	0.00	1,000.00	(157,946.50)	0.00	1,479,999.07
9. Total Available (sum lines 5, 7c, & 8)	0.00	(7,250.00)	0.00	0.00	1,725,560.39
EXPENDITURES					
10. Donor-Authorized Expenditures	8,029.84	0.00	0.00	424,744.63	1,701,704.60
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	8,029.84	0.00	0.00	424,744.63	1,701,704.60
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	250.00	0.00	0.00	871,540.35

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	14,723,945.34	301	402,216.84	303	14,321,728.50	305	115,095.72		307	14,206,632.78	309
2000 - Classified Salaries	6,767,867.11	311	400,932.76	313	6,366,934.35	315	920,349.17		317	5,446,585.18	319
3000 - Employee Benefits	12,315,970.28	321	841,637.70	323	11,474,332.58	325	582,806.45		327	10,891,526.13	329
4000 - Books, Supplies Equip Replace. (6500)	1,146,502.41	331	30,644.43	333	1,115,857.98	335	524,215.57		337	591,642.41	339
5000 - Services . . . & 7300 - Indirect Costs	3,494,058.73	341	146,185.86	343	3,347,872.87	345	334,809.41		347	3,013,063.46	349
TOTAL					36,626,726.28	365	TOTAL			34,149,449.96	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	11,466,958.42 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,073,467.54 380
3. STRS.		3101 & 3102	3,309,934.68 382
4. PERS.		3201 & 3202	439,512.50 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	329,917.68 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,797,575.18 385
7. Unemployment Insurance.		3501 & 3502	13,252.71 390
8. Workers' Compensation Insurance.		3601 & 3602	791,867.85 392
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).			21,222,486.56 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			854,568.83
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			4,511.36 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			20,363,406.37 397
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.			59.63%
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)	59.63%
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).	34,149,449.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

--

	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	14,994,769.32	1,990,079.68	16,984,849.00	9,000,000.00	0.00	25,984,849.00	2,151,948.13
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	6,330,361.00	(10,797.00)	6,319,564.00	201,583.58	0.00	6,521,147.58	700,094.00
Capital Leases Payable	1,833,869.00	119,685.00	1,953,554.00	0.00	0.00	1,953,554.00	497,202.00
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	4,415,680.00	152,590.00	4,568,270.00	0.00	0.00	4,568,270.00	0.00
Compensated Absences Payable	237,026.00	46,474.00	283,500.00	0.00	0.00	283,500.00	0.00
Governmental activities long-term liabilities	27,811,705.32	2,298,031.68	30,109,737.00	9,201,583.58	0.00	39,311,320.58	3,349,244.13
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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	19,915,045.98		19,915,045.98			20,131,640.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,809.00		2,809.00			2,734.20
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	2,734.20		2,734.20	2,734.20		2,734.20
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,734.20			2,734.20
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2019-20 Actual			2020-21 Budget		
1. Homeowners' Exemption (Object 8021)	62,784.24		62,784.24	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	62,773.00		62,773.00
4. Secured Roll Taxes (Object 8041)	6,467,542.31		6,467,542.31	6,461,808.00		6,461,808.00
5. Unsecured Roll Taxes (Object 8042)	266,711.77		266,711.77	266,712.00		266,712.00
6. Prior Years' Taxes (Object 8043)	363,602.72		363,602.72	363,603.00		363,603.00
7. Supplemental Taxes (Object 8044)	91,549.30		91,549.30	98,626.00		98,626.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(663,823.82)		(663,823.82)	(685,955.00)		(685,955.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	445,249.09		445,249.09	616,178.00		616,178.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	7,033,615.61	0.00	7,033,615.61	7,183,745.00	0.00	7,183,745.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,033,615.61	0.00	7,033,615.61	7,183,745.00	0.00	7,183,745.00

	2019-20 Calculations			2020-21 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						
21. Unreimbursed Court Mandated Desegregation Costs						
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)	25,873,014.00		25,873,014.00	22,908,930.00		22,908,930.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(52,547.00)		(52,547.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25,820,467.00	0.00	25,820,467.00	22,908,930.00	0.00	22,908,930.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	39,575,771.75		39,575,771.75	40,082,678.00		40,082,678.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	147,548.04		147,548.04	92,000.00		92,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			19,915,045.98			20,131,640.03
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9734			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			20,131,640.03			20,882,550.20
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,033,615.61			7,183,745.00
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)			328,104.00			328,104.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			13,098,024.42			13,698,805.20
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,098,024.42			13,698,805.20
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])			75,336.49			48,041.06
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,108,952.10			7,231,786.06
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)			13,022,687.93			13,650,764.14
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,108,952.10			
b. State Subventions (Line D8)			13,022,687.93			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			20,131,640.03			

Printed: 9/11/2020 12:09 PM



PALO VERDE
Unified School District

"Improving Learning...Together"

295 North First Street, Blythe California 92225
Telephone (760) 922-4164
Fax (760) 922-5942

Board of Education

Samuel Burton
Norman C. Guith, Ed.D.
Martha Gutierrez
Alfonso Hernandez
Jamey Mullion

Tracie Kern
Superintendent

RESOLUTION 202021-06

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 2019-20 fiscal year and a projected Gann Limit for the 2020-21 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 2019-20 and 2020-21 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 2019-20 and 2020-21 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:
Judy D. White, 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 15, 2020

By: _____

By:  _____
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) 1,403,111.37
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) 32,056,788.69

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) 4.38%

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. 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)	1,206,859.71
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	259,054.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	6,189.00
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)	175,017.12
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)	1,647,120.68
9. Carry-Forward Adjustment (Part IV, Line F)	(411,215.96)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,235,904.72

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,169,656.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,769,482.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,490,240.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	435,184.57
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	139,060.35
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	841,347.06
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)	56,378.64
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)	43,917.82
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)	3,820,807.48
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)	0.00
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)	841,556.46
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)	37,607,630.71

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.38%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.29%
---	-------

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)	1,647,120.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	62,733.73
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (5.64%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.64%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.2%) times Part III, Line B19); zero if positive	(411,215.96)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(411,215.96)
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:	3.29%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-205,607.98) is applied to the current year calculation and the remainder (\$-205,607.98) is deferred to one or more future years:	3.83%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-137,071.99) is applied to the current year calculation and the remainder (\$-274,143.97) is deferred to one or more future years:	4.02%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(411,215.96)

Approved indirect cost rate: 5.64%
Highest rate used in any program: 10.20%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	355,842.59	20,070.00	5.64%
01	3010	967,515.84	54,567.89	5.64%
01	3550	32,416.89	2,659.64	8.20%
01	4035	79,245.63	4,300.25	5.43%
01	4127	92,023.67	5,190.00	5.64%
01	4201	2,352.70	132.69	5.64%
01	4203	11,117.35	626.20	5.63%
01	5210	1,335,127.16	136,228.73	10.20%
01	6500	4,216,486.95	237,794.00	5.64%
01	6510	244,368.42	13,797.00	5.65%
01	6512	180,005.71	10,152.00	5.64%
01	6690	2,462.15	138.86	5.64%
01	7388	22,652.93	1,277.00	5.64%
01	7510	80,209.68	4,522.95	5.64%
01	8150	863,960.62	48,726.46	5.64%
13	5310	1,466,926.05	44,624.68	3.04%
13	5320	52,299.30	571.85	1.09%

Unaudited Actuals
2019-20 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	601,400.69		370,315.59	971,716.28
2. State Lottery Revenue	8560	423,659.66		154,486.23	578,145.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(51,841.19)	51,841.19		0.00
6. Total Available (Sum Lines A1 through A5)		973,219.16	51,841.19	524,801.82	1,549,862.17
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	550.00			550.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	78.90			78.90
4. Books and Supplies	4000-4999	176,478.02		151,037.27	327,515.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	178,735.67			178,735.67
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	44,697.46			44,697.46
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	20,070.00			20,070.00
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)		420,610.05	0.00	151,037.27	571,647.32
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	552,609.11	51,841.19	373,764.55	978,214.85
D. COMMENTS:					
Prior Year Correction Interest 18-19 posted to lottery in error.					

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			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	38,999,683.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,496,626.50
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	18,574.92
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	426,244.63
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	72,866.66
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				517,686.21
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)				34,985,371.24

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,734.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,795.47
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.)	33,289,674.85	12,029.88
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)	33,289,674.85	12,029.88
B. Required effort (Line A.2 times 90%)	29,960,707.37	10,826.89
C. Current year expenditures (Line I.E and Line II.B)	34,985,371.24	12,795.47
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 2021-22 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
2019-20
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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	17,830,768.25	7,156,264.59	24,987,032.84	1,611,857.05		26,598,889.89
3100	Alternative Schools	97,326.66	0.00	97,326.66	6,278.32		103,604.98
3200	Continuation Schools	949,827.15	243,270.30	1,193,097.45	76,964.02		1,270,061.47
3300	Independent Study Centers	120,802.50	0.00	120,802.50	7,792.70		128,595.20
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	124.01	0.00	124.01	8.00		132.01
3800	Career Technical Education	234,833.39	0.00	234,833.39	15,148.57		249,981.96
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	6,147,018.11	1,048,551.67	7,195,569.78	464,169.95		7,659,739.73
6000	Regional Occupational Ctr/Prg (ROC/P)	132,175.92	0.00	132,175.92	8,526.37		140,702.29
Other Goals							
7110	Nonagency - Educational	1,112,219.98	433,417.13	1,545,637.11	99,705.56		1,645,342.67
7150	Nonagency - Other	262,740.01	0.00	262,740.01	16,948.76		279,688.77
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	1,975.76	0.00	1,975.76	127.45		2,103.21
Other Costs							
----	Food Services						
----	Enterprise					38,741.37	38,741.37
----	Facilities Acquisition & Construction					139,060.35	139,060.35
----	Other Outgo					21,554.52	21,554.52
----	Other Funds					533,058.09	533,058.09
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		127,403.62	127,403.62	106,220.32		233,623.94
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(45,196.53)		(45,196.53)
----	Total General Fund and Charter Schools Funds Expenditures	26,889,811.74	9,008,907.31	35,898,719.05	2,368,550.54	732,414.33	38,999,683.92

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

33 67181 000000
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 3100-3160 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-Kinder/garten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	16,367,455.95	172,295.49	269,935.34	134,466.05	230,871.48	0.00	449,006.64			206,737.30	0.00	17,830,768.25
	3100 Alternative Schools	97,326.66	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	97,326.66
	3200 Continuation Schools	545,796.11	0.00	76.01	245,516.31	158,326.16	0.00	112.56			0.00	0.00	949,827.15
	3300 Independent Study Centers	120,802.50	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	120,802.50
	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	124.01	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	124.01
	3800 Career Technical Education	234,790.07	43.32	0.00	0.00	0.00	0.00	0.00			0.00	0.00	234,833.39
	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
Other Goals	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	4,845,328.20	267,102.05	0.00	120.00	738,907.44	295,560.42	0.00			0.00	0.00	6,147,018.11
	6000 ROC/P	129,692.25	0.00	0.00	2,483.67	0.00	0.00	0.00			0.00	0.00	132,175.92
Other Goals	7110 Nonagency - Educational	626,748.60	229,617.41	0.00	78,865.83	89,144.30	16,721.11	0.00	0.00	0.00	71,122.73	0.00	1,112,219.98
	7150 Nonagency - Other	260,176.64	0.00	0.00	64.65	166.30	0.00		0.00	0.00	2,332.42	0.00	262,740.01
	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	1,975.76	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,975.76
Total Direct Charged Costs		23,228,240.99	669,058.27	271,987.11	461,516.51	1,217,415.68	312,281.53	449,119.20	0.00	0.00	280,192.45	0.00	26,889,811.74

* 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	3,095,987.02	2,853,840.98	1,206,436.59	7,156,264.59
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	110,570.97	101,922.89	30,776.44	243,270.30
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	0.00	0.00	0.00	0.00
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)	497,569.33	458,653.01	92,329.33	1,048,551.67
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	193,499.18	178,365.06	61,552.89	433,417.13
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)		127,403.62		127,403.62
Total Allocated Support Costs		3,897,626.50	3,720,185.56	1,391,095.25	9,008,907.31

Unaudited Actuals
2019-20
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)	841,347.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	6,189.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,263,238.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	302,972.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,413,747.08
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,889,811.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,008,907.31
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	35,898,719.05
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)	1,519,225.35
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,519,225.35
D. Total Direct Charged and Allocated Costs (B3 + C5)		37,417,944.40
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.45%

Unaudited Actuals
2019-20
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)	38,741.37				38,741.37
Enterprise (Objects 1000-5999, 6400, and 6500)		139,060.35			139,060.35
Facilities Acquisition & Construction (Objects 1000-6500)			21,554.52		21,554.52
Other Outgo (Objects 1000-7999)				533,058.09	533,058.09
Total Other Costs	38,741.37	139,060.35	21,554.52	533,058.09	732,414.33

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	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)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	112.00	112.00	112.00	112.00	112.00	112.00	784.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200 Continuation Schools	4.00	4.00	4.00	4.00	4.00	4.00	20.00
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	0.00	0.00	0.00	0.00	0.00	0.00	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)	18.00	18.00	18.00	18.00	18.00	18.00	60.00
6000 ROP	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)					5.00	5.00	
C. Total Allocation Factors	141.00	141.00	141.00	141.00	146.00	146.00	904.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund	Indirect Costs - Interfund	Interfund Transfers In	Interfund Transfers Out	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
01 GENERAL FUND	0.00	0.00	45 196.53	0.00	0.00	0.00	12 930.57	560.19
08 STUDENT ACTIVITY SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 CHAPTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12 370.44
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 BUILDING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53 TAX OVERSIDE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund	Indirect Costs - Interfund	Interfund Transfers In	Interfund Transfers Out	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
61 CAFETERIA ENTERPRISE FUND	5750	7350	7350	7350	8900-8929	7600-7629	9310	9610
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 WARRANT/PASS-THROUGH FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95 STUDENT BODY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	0.00	45,196.53	45,196.53	45,196.53	0.00	0.00	12,930.57	12,930.57

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										377
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	477,685.67	0.00	0.00	68,062.09	14,370.81	198,151.79	1,522,405.06		2,280,675.42
2000-2999	Classified Salaries	368.93	0.00	0.00	66,699.12	1,000.00	447,614.25	918,541.25		1,434,223.55
3000-3999	Employee Benefits	234,937.29	0.00	0.00	90,723.54	8,271.65	379,146.65	1,495,975.94		2,199,055.07
4000-4999	Books and Supplies	2,784.71	0.00	0.00	2,595.26	2,361.04	2,025.71	26,181.97		35,948.69
5000-5999	Services and Other Operating Expenditures	112,080.57	0.00	0.00	0.00	133.00	103,887.14	12,213.14		227,813.85
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	827,857.17	0.00	0.00	228,080.01	26,136.50	1,130,325.54	3,965,317.36	0.00	6,177,716.58
7310	Transfers of Indirect Costs	261,743.00	0.00	0.00	0.00	0.00	0.00	0.00		261,743.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,048,551.68								1,048,551.68
	Total Indirect Costs and PCR Allocations	1,310,294.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,310,294.68
	TOTAL COSTS	2,138,151.85	0.00	0.00	228,080.01	26,136.50	1,130,325.54	3,965,317.36	0.00	7,488,011.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	206,664.37	0.00	0.00	0.00	14,370.81	9,886.42	124,707.67		355,629.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,000.00	0.00	27,528.02		28,528.02
3000-3999	Employee Benefits	75,293.74	0.00	0.00	0.00	6,534.65	4,158.50	73,970.63		159,957.52
4000-4999	Books and Supplies	1,659.69	0.00	0.00	0.00	2,361.04	43.70	2,458.21		6,522.64
5000-5999	Services and Other Operating Expenditures	7,750.00	0.00	0.00	0.00	133.00	119,254.76	0.00		127,137.76
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	291,367.80	0.00	0.00	0.00	24,399.50	133,343.38	228,664.53	0.00	677,775.21
7310	Transfers of Indirect Costs	0.00	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		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	291,367.80	0.00	0.00	0.00	24,399.50	133,343.38	228,664.53	0.00	677,775.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									1,287.81
										676,487.40

Object Code	Description	Special Education, Unspecialist (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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	271,021.30	0.00	0.00	68,062.09	0.00	188,255.37	1,397,697.39		1,925,046.15
2000-2999	Classified Salaries	368.93	0.00	0.00	66,699.12	0.00	447,614.25	891,013.23		1,405,695.53
3000-3999	Employee Benefits	159,643.55	0.00	0.00	90,723.54	1,737.00	374,988.15	1,412,005.31		2,039,097.55
4000-4999	Books and Supplies	1,125.02	0.00	0.00	2,595.26	0.00	1,982.01	23,723.76		29,426.05
5000-5999	Services and Other Operating Expenditures	104,330.57	0.00	0.00	0.00	0.00	(15,867.62)	12,213.14		100,676.09
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	536,489.37	0.00	0.00	228,080.01	1,737.00	996,982.16	3,736,652.83	0.00	5,499,941.37
7310	Transfers of Indirect Costs	261,743.00	0.00	0.00	0.00	0.00	0.00	0.00		261,743.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,048,551.68								1,048,551.68
	Total Indirect Costs and PCRA Allocations	1,310,294.68							0.00	1,310,294.68
	TOTAL BEFORE OBJECT 8980	1,846,784.05	0.00	0.00	228,080.01	1,737.00	996,982.16	3,736,652.83	0.00	6,810,236.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,287.81
	TOTAL COSTS									6,811,523.86
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	190,353.04	0.00	0.00	0.00	0.00	0.00	0.00		190,353.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	185,054.12	0.00		185,054.12
3000-3999	Employee Benefits	72,509.88	0.00	0.00	0.00	0.00	101,416.75	0.00		173,926.63
4000-4999	Books and Supplies	483.72	0.00	0.00	0.00	0.00	1,815.72	131.60		2,431.04
5000-5999	Services and Other Operating Expenditures	70,738.47	0.00	0.00	0.00	0.00	7,137.91	0.00		77,876.38
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	334,085.11	0.00	0.00	0.00	0.00	295,424.50	131.60	0.00	629,641.21
7310	Transfers of Indirect Costs	0.00	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		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	334,085.11	0.00	0.00	0.00	0.00	295,424.50	131.60	0.00	629,641.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,287.81
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)									3,176,903.94
	TOTAL COSTS									3,807,832.96

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,987,862.42	3,260,963.49
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	5,987,862.42	3,260,963.49
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	383.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	383.00	

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)

(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
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-2019	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	7,488,011.26		
b. Less: Expenditures paid from federal sources	676,487.40		
c. Expenditures paid from state and local sources	6,811,523.86	5,987,862.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,987,862.42	
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	6,811,523.86	5,987,862.42	823,661.44

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 2019-20	Comparison Year 2018-2019	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	7,488,011.26		
b. Less: Expenditures paid from federal sources	676,487.40		
c. Expenditures paid from state and local sources	6,811,523.86	5,987,862.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,987,862.42	
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	6,811,523.86	5,987,862.42	
d. Special education unduplicated pupil count	377	383	
e. Per capita state and local expenditures (A2c/A2d)	18,067.70	15,634.11	2,433.59

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 2019-20	Comparison Year 2018-2019	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	3,807,832.96	3,260,963.49	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,260,963.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,807,832.96	3,260,963.49	546,869.47

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 2019-20	Comparison Year 2018-2019	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	3,807,832.96	3,260,963.49	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		3,260,963.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,807,832.96	3,260,963.49	
b. Special education unduplicated pupil count	377	383	
c. Per capita local expenditures (B2a/B2b)	10,100.35	8,514.26	1,586.09

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.

Meliton Sanchez III
Contact Name

760-922-4164 x 1230
Telephone Number

Assitant Superintendent, Business Services
Title

Meliton.Sanchez@pvusd.us
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
	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPPLICATED 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		377							
TOTAL BUDGET (Funds 01, 08, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	540,738.00	0.00	0.00	70,507.00	14,838.00	1,733,472.00		2,359,555.00
2000-2999	Classified Salaries	0.00	0.00	0.00	70,519.00	750.00	1,308,331.00		1,379,600.00
3000-3999	Employee Benefits	249,159.00	0.00	0.00	94,478.00	8,267.00	1,791,746.00		2,143,650.00
4000-4999	Books and Supplies	2,700.00	0.00	0.00	2,878.00	2,907.00	39,373.00		47,858.00
5000-5999	Services and Other Operating Expenditures	235,653.00	0.00	0.00	0.00	111.00	104,907.00		340,671.00
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	1,028,250.00	0.00	0.00	238,382.00	26,873.00	4,977,829.00	0.00	6,271,334.00
7310	Transfers of Indirect Costs	23,479.00	0.00	0.00	0.00	8,041.00	350.00		31,870.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	8,041.00	350.00	0.00	31,870.00
	Total Indirect Costs	23,479.00	0.00	0.00	0.00	8,041.00	350.00	0.00	31,870.00
	TOTAL COSTS	1,051,729.00	0.00	0.00	238,382.00	34,914.00	4,978,179.00	0.00	6,303,204.00
STATE AND LOCAL BUDGET (Funds 01, 08, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	340,816.00	0.00	0.00	70,507.00	0.00	1,623,556.00		2,034,879.00
2000-2999	Classified Salaries	0.00	0.00	0.00	70,519.00	0.00	1,306,982.00		1,377,501.00
3000-3999	Employee Benefits	177,068.00	0.00	0.00	94,478.00	1,923.00	1,749,483.00		2,022,952.00
4000-4999	Books and Supplies	1,000.00	0.00	0.00	2,878.00	0.00	36,684.00		40,562.00
5000-5999	Services and Other Operating Expenditures	146,472.00	0.00	0.00	0.00	0.00	58,797.00		205,269.00
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	665,356.00	0.00	0.00	238,382.00	1,923.00	4,775,502.00	0.00	5,681,163.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,730.00	350.00		8,080.00
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	7,730.00	350.00	0.00	8,080.00
	TOTAL BEFORE OBJECT 8980	665,356.00	0.00	0.00	238,382.00	9,653.00	4,775,852.00	0.00	5,689,243.00
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
									5,689,243.00

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	194,855.00	0.00	0.00	0.00	0.00	0.00		194,855.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	237,958.00		237,958.00
3000-3999	Employee Benefits	73,508.00	0.00	0.00	0.00	0.00	143,019.00		216,527.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,796.00		5,796.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,777.00		7,777.00
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	268,363.00	0.00	0.00	0.00	0.00	394,550.00	0.00	662,913.00
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	268,363.00	0.00	0.00	0.00	0.00	394,550.00	0.00	662,913.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
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)								
	TOTAL COSTS								3,236,633.00
									3,899,546.00

* 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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
										377
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	477,685.67	0.00	0.00	68,062.09	14,370.81	198,151.79	1,522,405.06		2,280,675.42
2000-2999	Classified Salaries	368.93	0.00	0.00	66,699.12	1,000.00	447,614.25	918,541.25		1,434,223.55
3000-3999	Employee Benefits	234,937.29	0.00	0.00	90,723.54	8,271.65	379,146.65	1,485,975.94		2,199,055.07
4000-4999	Books and Supplies	2,784.71	0.00	0.00	2,595.26	2,361.04	2,025.71	26,181.97		35,948.69
5000-5999	Services and Other Operating Expenditures	112,080.57	0.00	0.00	0.00	133.00	103,387.14	12,213.14		227,813.85
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	827,857.17	0.00	0.00	228,080.01	26,136.50	1,130,325.54	3,965,317.36	0.00	6,177,716.58
7310	Transfers of Indirect Costs	261,743.00	0.00	0.00	0.00	0.00	0.00	0.00		261,743.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,048,551.68					0.00	0.00		1,048,551.68
	Total Indirect Costs	261,743.00								261,743.00
	TOTAL COSTS	1,089,600.17	0.00	0.00	228,080.01	26,136.50	1,130,325.54	3,965,317.36	0.00	6,439,459.58
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	206,664.37	0.00	0.00	0.00	14,370.81	9,886.42	124,707.67		355,629.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,000.00	0.00	27,528.02		28,528.02
3000-3999	Employee Benefits	75,293.74	0.00	0.00	0.00	6,534.65	4,158.50	73,970.63		159,957.52
4000-4999	Books and Supplies	1,659.69	0.00	0.00	0.00	2,361.04	43.70	2,458.21		6,522.64
5000-5999	Services and Other Operating Expenditures	7,750.00	0.00	0.00	0.00	133.00	119,254.76	0.00		127,137.76
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	291,367.80	0.00	0.00	0.00	24,399.50	133,343.38	228,664.53	0.00	677,775.21
7310	Transfers of Indirect Costs	0.00	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		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	291,367.80	0.00	0.00	0.00	24,399.50	133,343.38	228,664.53	0.00	677,775.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,287.81
										676,487.40

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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	271,021.30	0.00	0.00	68,062.09	0.00	188,265.37	1,397,697.39		1,925,046.15
2000-2999	Classified Salaries	368.93	0.00	0.00	66,699.12	0.00	447,614.25	891,013.23		1,405,695.53
3000-3999	Employee Benefits	159,643.55	0.00	0.00	90,723.54	1,737.00	374,988.15	1,412,005.31		2,039,097.55
4000-4999	Books and Supplies	1,125.02	0.00	0.00	2,595.26	0.00	1,982.01	23,723.76		29,426.05
5000-5999	Services and Other Operating Expenditures	104,330.57	0.00	0.00	0.00	0.00	(15,867.62)	12,213.14		100,676.09
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	536,489.37	0.00	0.00	228,080.01	1,737.00	996,982.16	3,736,652.83	0.00	5,499,941.37
7310	Transfers of Indirect Costs	261,743.00	0.00	0.00	0.00	0.00	0.00	0.00		261,743.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,048,551.68								1,048,551.68
	Total Indirect Costs	261,743.00			0.00	0.00	0.00	0.00	0.00	261,743.00
	TOTAL BEFORE OBJECT 8980	798,232.37	0.00	0.00	228,080.01	1,737.00	996,982.16	3,736,652.83	0.00	5,761,684.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,287.81
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	190,353.04	0.00	0.00	0.00	0.00	0.00	0.00		190,353.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	185,054.12	0.00		185,054.12
3000-3999	Employee Benefits	72,509.88	0.00	0.00	0.00	0.00	101,416.75	0.00		173,926.63
4000-4999	Books and Supplies	483.72	0.00	0.00	0.00	0.00	1,815.72	131.60		2,431.04
5000-5999	Services and Other Operating Expenditures	70,738.47	0.00	0.00	0.00	0.00	7,137.51	0.00		77,876.98
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	334,085.11	0.00	0.00	0.00	0.00	295,424.50	131.60	0.00	629,641.21
7310	Transfers of Indirect Costs	0.00	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		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	334,085.11	0.00	0.00	0.00	0.00	295,424.50	131.60	0.00	629,641.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,287.81
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)									3,176,903.94
TOTAL COSTS										
* Attach an additional sheet with explanations of any amounts in the Adjustments column.										3,807,832.96

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 Budget by LEA (LB-B) and the 2019-20 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 2020-21 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 2020-21 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 2020-21	Actual Expenditures Comparison Year 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	6,303,204.00		
b. Less: Expenditures paid from federal sources	613,961.00		
c. Expenditures paid from state and local sources	5,689,243.00	5,762,972.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
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	5,689,243.00	5,762,972.18	(73,729.18)

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 2020-21	Comparison Year 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	6,303,204.00		
b. Less: Expenditures paid from federal sources	613,961.00		
c. Expenditures paid from state and local sources	5,689,243.00	5,762,972.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
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	5,689,243.00	5,762,972.18	
d. Special education unduplicated pupil count	377	377	
e. Per capita state and local expenditures (A2c/A2d)	15,090.83	15,286.40	(195.57)

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 2020-21	Comparison Year 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	3,899,546.00	3,807,832.96	
Add/Less: Adjustments required for MOE calculation		0.00	
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	3,899,546.00	3,807,832.96	91,713.04

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 2020-21	Comparison Year 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 per capita local expenditures			
a. Expenditures paid from local sources	3,899,546.00	3,807,832.96	
Add/Less: Adjustments required for MOE calculation		0.00	
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	3,899,546.00	3,807,832.96	
b. Special education unduplicated pupil count	377	377	
c. Per capita local expenditures (B2a/B2b)	10,343.62	10,100.35	243.27

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.

Meliton Sanchez III
Contact Name

760-922-4164 x 1230
Telephone Number

Assistant Superintendent, Business Services
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		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		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		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.

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 Budget by LEA (LB-B) and the 2019-20 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 2020-21 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 2020-21 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)

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
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 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	6,303,204.00		
b. Less: Expenditures paid from federal sources	613,961.00		
c. Expenditures paid from state and local sources	5,689,243.00	5,762,972.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
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	5,689,243.00	5,762,972.18	(73,729.18)

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 2020-21	Comparison Year 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	6,303,204.00		
b. Less: Expenditures paid from federal sources	613,961.00		
c. Expenditures paid from state and local sources	5,689,243.00	5,762,972.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
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	5,689,243.00	5,762,972.18	
d. Special education unduplicated pupil count	377	377	
e. Per capita state and local expenditures (A2c/A2d)	15,090.83	15,286.40	(195.57)

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 2020-21	Comparison Year 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	3,899,546.00	3,807,832.96	
Add/Less: Adjustments required for MOE calculation		0.00	
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	3,899,546.00	3,807,832.96	91,713.04

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 2020-21	Comparison Year 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 per capita local expenditures			
a. Expenditures paid from local sources	3,899,546.00	3,807,832.96	
Add/Less: Adjustments required for MOE calculation		0.00	
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	3,899,546.00	3,807,832.96	
b. Special education unduplicated pupil count	377	377	
c. Per capita local expenditures (B2a/B2b)	10,343.62	10,100.35	243.27

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.

Meliton Sanchez III
Contact Name

760-922-4164 x 1230
Telephone Number

Assistant Superintendent, Business Services
Title

Meliton.Sanchez@pvusd.us
Email Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
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	S	
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:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

SACS2020ALL Financial Reporting Software - 2020.2.0
9/11/2020 1:33:03 PM

33-67181-0000000

Unaudited Actuals
2019-20 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6264-0-0000-0000-8980	6264	-0.03
Explanation: We ended up with a small negative ending balance in this resource. We contributed to the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.		
01-6264-0-0000-0000-9791	6264	0.03
01-6501-0-5001-0000-8980	6501	0.10
Explanation: We ended up with a small ending balance in this resource. We contributed the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.		
01-6501-6-5001-0000-8980	6501	-0.10
01-6264-0-0000-0000-979Z	6264	0.00
Explanation: We ended up with a small negative ending balance in this resource. We contributed to the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.		
01-6501-0-0000-0000-979Z	6501	0.00
Explanation: We ended up with a small ending balance in this resource. We contributed the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.		
01-6264-0-0000-0000-9740	6264	0.00
Explanation: We ended up with a small negative ending balance in this resource. We contributed to the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.		

01-6501-0-0000-0000-9740 6501 0.00
Explanation: We ended up with a small ending balance in this resource. We contributed the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	6264	0	0000	0000	8980	01 6264 -0.03
01	6264	0	0000	0000	9740	01 6264 0.00
01	6264	0	0000	0000	9791	01 6264 0.03
01	6264	0	0000	0000	979Z	01 6264 0.00
Explanation: We ended up with an ending balance in this resource. Unless the state relaxes restrictions and allows for an extension, the District intends to return the left over funds to the state.						
01	6501	0	0000	0000	9740	01 6501 0.00
01	6501	0	0000	0000	979Z	01 6501 0.00
01	6501	0	5001	0000	8980	01 6501 0.10
01	6501	6	5001	0000	8980	01 6501 -0.10
Explanation: We ended up with a small ending balance in this resource. We contributed the ending balance out to clear the resource, but since this resource is no longer valid, it issued us the warning. We do not expect any activity in this resource for 20-21 and beyond.						

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) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

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.

PASSED

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).

PASSED

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.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following

resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	3215	-4,674.00

Explanation:We had expenditures in this resource, but did not set up the budget. The budget will be set-up in 20-21 and we will reconcile the negative ending balance.

Total of negative resource balances for Fund 01 -4,674.00

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

FUND	RESOURCE	OBJECT	VALUE
01	3215	9790	-4,674.00

Explanation:We had expenditures in this resource, but did not set up the budget. The budget will be set-up in 20-21 and we will reconcile the negative ending balance.

01	6230	5800	-454.63
----	------	------	---------

Explanation:Work that we expected to occur, but did not in current year.

01	6230	6500	-2,597.04
----	------	------	-----------

Explanation:We cleared an accrual which created the negative balance.

01	6230	8590	-63,971.30
----	------	------	------------

Explanation:Unless we receive word of an extension, the District intends to send revenue back to the state for this resource.

01	6500	5100	-46,316.37
----	------	------	------------

Explanation:Cleared accrual created negative balance. No other expenditures to offset.

01	6510	3102	-137.97
----	------	------	---------

Explanation:Expenditure transfer created negative balance by resource. No other expenditures to offset.

01	7010	5200	-250.50
----	------	------	---------

Explanation:Cleared an accrual that created the negative balance. We didn't have other expenditures to offset.

13	5320	4300	-575.42
----	------	------	---------

Explanation:Transfer entered incorrectly as a type 2.

13	5320	4400	-23,318.26
----	------	------	------------

Explanation:We had expenditures in this resource, but did not set up the budget. The budget will be set-up in 20-21 and we will reconcile the negative ending balance.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **EXCEPTION**

FUND	RESOURCE	VALUE
01	6230	-63,971.30

Explanation:Unless granted an extension, we will return some of the revenues to the state of California.

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	8110	-2,385.34
Explanation:The accounting office cleared an accrual which created the negative balance.			
01	0000	8400	-15,062.73
Explanation:Offset accounts.			
01	6230	8100	-2,597.04
Explanation:Caused by accrual.			
01	6230	8200	-454.63
Explanation:Caused by accrual.			
01	6500	1180	-46,316.37
Explanation:PY 18-19 2nd/3rd qtr ermhs nps level 2/3 > 3327			

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) - Supplemental expenditure data for State Lottery (Resource 1100) contributions to other resources (Object 8980) have not been entered in Form L. Because contributions to other resources were made, expenditures should be entered in Section B, Expenditure column, and Form L saved. NOTE: The ending balance in this column will be reported as the beginning balance of this column in Form L in the subsequent year. EXCEPTION

Resource 1100, Object 8980 amount -51,841.19
Explanation:Contributed 18-19 4th qtr interest collection

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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation:For Res. 5210, the FY runs Sept. - Aug. For 2018-19, Indirect cost for Sept. - June was posted until July, which combined two indirect costs for two separate funding awards. For 3550, the District booked indirect cost for 18-19 and 19-20.

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.

LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

LEA: Palo Verde Unified
District

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

Projection
Date: 07/14/20

Statutory COLA & Augmentation/Suspension
(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA

Augmentation/(COLA Suspension)

Base Grant Proration Factor

Add-on, ERT & MSA Proration Factor

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Historical Difference in EPA Rates between Annual & P-2

Local EPA Accrual

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$	10,661.49	\$	10,680.53	\$	10,690.06	\$	10,690.06	\$	10,690.06	\$	10,690.06
Grades 4-6	\$	9,802.60	\$	9,820.11	\$	9,828.87	\$	9,828.87	\$	9,828.87	\$	9,828.87
Grades 7-8	\$	10,093.49	\$	10,111.52	\$	10,120.54	\$	10,120.54	\$	10,120.54	\$	10,120.54
Grades 9-12	\$	12,001.85	\$	12,023.29	\$	12,034.01	\$	12,034.01	\$	12,034.01	\$	12,034.01

Base Grants

LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

LEA: Palo Verde Unified
District

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

Did the CDS code exist in 2012-13? (for calculation of EPA only)

First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

Projection
Date: 07/14/20

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Grades TK-3	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702
Grades 4-6	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329

Grade Span Adjustment

Grades TK-3	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Grades 9-12	\$ 243	\$ 243	\$ 243	\$ 243	\$ 243	\$ 243

LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

LEA: Palo Verde Unified

District

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

Did the CDS code exist in 2012-13? (for calculation of EPA only)

First LCFF certification year (clears prior years on the Calculator tab)

Projection 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

Title: Revision

Projection Date:

07/14/20

2019-20 2020-21 2021-22 2022-23 2023-24 2024-25

Prorated Base, Supplemental and Concentration Rate per ADA

Grades TK-3		\$	8,503	\$	8,503	\$	8,503	\$	8,503	\$	8,503
Grades 4-6		\$	7,818	\$	7,818	\$	7,818	\$	7,818	\$	7,818
Grades 7-8		\$	8,050	\$	8,050	\$	8,050	\$	8,050	\$	8,050
Grades 9-12		\$	9,572	\$	9,572	\$	9,572	\$	9,572	\$	9,572

Prorated Base Grants

Grades TK-3		\$	7,702	\$	7,702	\$	7,702	\$	7,702	\$	7,702
Grades 4-6		\$	7,818	\$	7,818	\$	7,818	\$	7,818	\$	7,818
Grades 7-8		\$	8,050	\$	8,050	\$	8,050	\$	8,050	\$	8,050
Grades 9-12		\$	9,329	\$	9,329	\$	9,329	\$	9,329	\$	9,329

Prorated Grade Span Adjustment

Grades TK-3		\$	801	\$	801	\$	801	\$	801	\$	801
Grades 9-12		\$	243	\$	243	\$	243	\$	243	\$	243

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

LEA: Palo Verde Unified

District

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

Did the CDS code exist in 2012-13? (for calculation of EPA only)

First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

Projection
Date: 07/14/20

Supplemental Grant	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Maximum - 1.00 ADA, 100% UPP	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,564
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610
Grades 9-12	\$ 1,914	\$ 1,914	\$ 1,914	\$ 1,914	\$ 1,914	\$ 1,914
Actual - 1.00 ADA, Local UPP as follows:	75.55%	75.87%	76.03%	76.03%	76.03%	76.03%
Grades TK-3	\$ 1,285	\$ 1,290	\$ 1,293	\$ 1,293	\$ 1,293	\$ 1,293
Grades 4-6	\$ 1,181	\$ 1,186	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189
Grades 7-8	\$ 1,216	\$ 1,222	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224
Grades 9-12	\$ 1,446	\$ 1,452	\$ 1,456	\$ 1,456	\$ 1,456	\$ 1,456
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%

Maximum - 1.00 ADA, 100% UPP

Grades TK-3	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252
Grades 4-6	\$ 3,909	\$ 3,909	\$ 3,909	\$ 3,909	\$ 3,909	\$ 3,909
Grades 7-8	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,025
Grades 9-12	\$ 4,786	\$ 4,786	\$ 4,786	\$ 4,786	\$ 4,786	\$ 4,786

Actual - 1.00 ADA, Local UPP >55% as follows:

Grades TK-3	20.5500%	20.8700%	21.0300%	21.0300%	21.0300%	21.0300%
Grades 4-6	\$ 874	\$ 887	\$ 894	\$ 894	\$ 894	\$ 894
Grades 7-8	\$ 803	\$ 816	\$ 822	\$ 822	\$ 822	\$ 822
Grades 9-12	\$ 827	\$ 840	\$ 846	\$ 846	\$ 846	\$ 846

LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

LEA: Palo Verde Unified
District

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

Projection
Date: 07/14/20

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Grades 9-12	\$ 984	\$ 999	\$ 1,006	\$ 1,006	\$ 1,006	\$ 1,006

Meliton Sanchez III

meliton.sanchez@pvusd.us

(760) 922-4164, Ext: 1230

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision								7/14/20
4									
5									
7	2012-13 REVENUE LIMIT DATA								
9	Line	CDE Exhibit			Annual Certific.	Adjustments	12-13 RL DATA		
10	School District per ADA Calculations								
11	2012-13 ADA for Rates								
12	A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)		3,316.69	-	3,316.69		
13	A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA		-	-	-		
14	A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA		-	-	-		
15	A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)		3,316.69	-	3,316.69		
16									
17	2012-13 Revenue Limit Data Elements								
18	B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)		\$ 6,733.87	\$ -	\$ 6,733.87		
19	B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)		\$ -	\$ -	\$ -		
20	B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)		\$ 6,733.87	\$ -	\$ 6,733.87		
21									
22	2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)								
23	B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments		\$ -	\$ -	\$ -		
24	B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology		\$ -	\$ -	\$ -		
25	B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment		\$ -	\$ -	\$ -		
26	B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)		\$ -	\$ -	\$ -		
27									
28	2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)								
29	B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance		\$ 187,519	\$ -	\$ 187,519		
30	B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment		\$ -	\$ -	\$ -		
31	B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment		\$ -	\$ -	\$ -		
32	B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment		\$ 37,712	\$ -	\$ 37,712		
33	B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)		\$ 149,807	\$ -	\$ 149,807		
34	B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor		0.77728	-	0.77728		
35									
36	Calculated Rates per ADA								
37	C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)		\$ 5,234.10	\$ -	\$ 5,234.10		
38									
39	C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)		\$ 45.17	\$ -	\$ 45.17		
40									
41	C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)		\$ 5,279.27	\$ -	\$ 5,279.27		
42									
43	B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)		\$ -	\$ -	\$ -		
44									
45	Necessary Small School Data								
46	N/A		Necessary Small School Add-on Amount		\$ 332.55	-	\$ 332.55		
47	G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)		\$ -	-	\$ -		
48									
49	Historical information for School Districts in existence in 2012-13:								
50	E-1	Sch District Revenue Limit	Total Revenue Limit		\$ 17,509,702	\$ -	\$ 17,509,702		
51	E-2	Sch District Revenue Limit	Local Revenue		\$ 8,484,399	\$ -	\$ 8,484,399		
52	E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset		\$ -	\$ -	\$ -		
53									

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision								7/14/20
4									
5									
54	State Aid for Revenue Limit								9,025,303

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision								7/14/20
4									
5									
55	2012-13 CHARTER SCHOOL DATA								
56	Charter School per ADA calculations								
57									
58	2012-13 Elements								
59	B-1	Charter School LCFF	2012-13 General Purpose Funding						
		Transition Calculation							
60	B-2	Charter School LCFF	2012-13 Funded ADA						
61		Transition Calculation							
62	2012-13 Calculated Floor Rates								
63	B-3	Charter School LCFF	Base Floor Rate per ADA						
		Transition Calculation	(B-1 / B-2)						
64	B-7	Charter School LCFF	Categorical Program Entitlement Rate per						
		Transition Calculation	ADA						
65	B-9	Charter School LCFF	Base Floor Rate per ADA - New Charter						
66		Transition Calculation							
67	Other Calculated Rates per ADA								
68	B-11	Charter School LCFF	Prior Year Cumulative Gap Rate						
		Transition Calculation	(manual entry ONLY for charter school without certified CDE principal apportionment exhibits)						
69	N/A	N/A	Minimum State Funding per ADA						
70			(B-1 / B-2)						
71	Historical information for Charter Schools in existence in 2012-13								
72	B-5 EHS	Charter Block Grant (COE,	Adjusted Total						
	B-3 COE	EHS & SBC)	In Lieu of Property Taxes						
73	E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes						
74									
75	State Aid for Charter General Purpose Block Grant								
76									
77									
78	BASIC AID DISTRICTS FAIR SHARE						8.92%		
79	CDE Schedule Re-Certified								
	June 2013						2011-12 Fair Share taken in 2012-13	\$	-
	2013-14 Exhibit:								
	2012-13 Cat Program Entitle.								
81	A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)				\$	-	
82	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)								
83	A-51	Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]				-		
84									

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision								7/14/20
4									
5									
85	CATEGORICAL FUNDING REPEALED WITH LCFF					2012-13			
86	Exhibit		Title			Deficited			
87									
88	2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)								
89	A-1	Remedial Program				165,066			
90	A-2	Retained and Recommended for Retention				26,362			
91	A-3	Low STAR Score and At Risk of Retention				17,453			
92	A-4	Core Academic Program				31,287			
93	A-5	Regional Occupational Centers/Programs				-			
94	A-6	County Offices of Education Fiscal Oversight				-			
95	A-7	Middle and High School Counseling				92,772			
96	A-8	Pupil Transportation				706,994			
97	A-8	Pupil Transportation - AB 104 adjustment				-			
98	A-9	Small District/COE Bus Replacement				-			
99	A-10	Gifted and Talented Education				25,513			
100	A-11	Economic Impact Aid				489,681			
101	A-12	Math and Reading Professional Development				16,033			
102	A-13	Math and Reading Professional Development - English Learners				17,036			
103	A-14	Administrator Training Program				2,425			
104	A-15	Adult Education				10,064			
105	A-16	Education Technology - California Technology Assistance Project				-			
106	A-17	Education Technology - Statewide Education Technology Services				-			
107	A-18	Deferred Maintenance				122,810			
108	A-19	Instructional Materials Fund Realignment Program				202,948			
109	A-20	Community Day School Additional Funding				23,447			
110	A-21	Bilingual Teacher Training				-			
111	A-22	Peer Assistance and Review				14,449			
112	A-23	Reader Services for Blind Teachers				-			
113	A-24	National Board Certification for Teachers				-			
114	A-25	California School Age Families Education				71,813			
115	A-26	California High School Exit Exam Intensive Instruction				30,571			
116	A-27	Teacher Dismissal Apportionments				-			
117	A-28	Community Based English Tutoring				-			
118	A-29	School Safety and Violence Prevention				46,091			
119	A-30	Class Size Reduction Grade 9				-			
120	A-31	International Baccalaureate Diploma Program				-			
121	A-32	Advance Placement Fee Reimbursement				-			
122	A-33	Pupil Retention Block Grant				275,165			
123	A-34	Teacher Credentialing Block Grant				-			
124	A-35	Teacher Credentialing Block Grant Regional Support				-			
125	A-36	Professional Development Block Grant				113,144			
126	A-37	Targeted Instructional Improvement Block Grant				-			
127	A-38	School and Library Improvement Block Grant				344,517			
128	A-39	School Safety Competitive Block Grant				-			
129	A-40	School Safety Competitive Block Grant (Prov 1)				-			
130	A-41	Physical Education Teacher Incentive Program				29,350			
131	A-42	Arts and Music Block Grant				52,534			
132	A-43	Williams County Oversight				-			
133	A-44	Valenzuela County Oversight				-			
134	A-45	Certificated Staff Mentoring				-			
135	A-46	Child Oral Health Assessments				2,320			
136	A-47	Standards for Preparation and Licensing of Teachers				-			
137	A-48	Community Day School Additional Funding for Mandatory Expelled Pupils				-			
138	A-49	Class Size Reduction Grades K - 3				347,004			
139	A-53	Charter School Categorical Block Grant				-			
140	A-54	Charter School In-Lieu of Economic Impact Aid				-			
141	A-55	New Charter Supplemental Categorical Block Grant				-			
142	A-8	Pupil Transportation (Manual Adjustment)				-			
143	A-9	Small District/COE Bus Replacement (Manual Adjustment)				-			
144	A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)				-			
145	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS				-				

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision								7/14/20
4									
5									
148	Total Categorical Program Funding incorporated into LCFF					3,276,849			
149	Total Categorical Program Funding before Section 12.42 reduction								
150	Categorical funding per ADA incorporated into ERT								
151									
152						District	Charter		
153	TOTAL STATE AID					12,302,152	-		
154									
155	TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)					20,786,551	-		
156	TOTAL ENTITLEMENT PER ADA					6,267			

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 D: 7/14/20

Estimated Property Taxes (with RDA)	C-1	2019-20	2020-21	2021-22	2022-23
Less In-Lieu transfer	A-6	7,033,616	7,033,616	7,033,616	7,033,616
Total Local Revenue		\$ (1,906,590)	\$ (1,943,473)	\$ (1,943,656)	\$ (1,982,712)
Statewide 90th percentile rate		\$ 5,127,026	\$ 5,090,143	\$ 5,089,960	\$ 5,050,904
		---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties
and other special adjustments per the School District LCFF
Transition Calculation exhibit.

Floor Adjustments		2019-20	2020-21	2021-22	2022-23
Miscellaneous Adjustments	B-10	-	-	-	-
Minimum State Aid Adjustments	H-2	-	-	-	-
Funded Based on Target Formula	J-5	-	-	-	-
	G-5	-	-	-	-
	True/False	TRUE	TRUE	TRUE	TRUE

UNDUPPLICATED PUPIL PERCENTAGE

District Enrollment	A-1 / A-3	2019-20	2020-21	2021-22	2022-23
COE Enrollment		2,863	2,820	2,778	2,737
Total Enrollment	A-2 / A-4	15	15	15	14
District Unduplicated Pupil Count		2,878	2,835	2,793	2,751
COE Unduplicated Pupil Count	B-1 / B-3	2,176	2,144	2,112	2,080
Total Unduplicated Pupil Count	B-2 / B-4	12	12	12	11
		2,188	2,155	2,123	2,092

Single Year Unduplicated Pupil Percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Unduplicated Pupil Percentage (%)	76.03%	76.03%	76.03%	76.03%
	75.55%	75.87%	76.03%	76.03%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 D: 7/14/20

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA ADA to use:

CURRENT YEAR ADA:

	2019-20	2020-21	2021-22	2022-23
Grades TK-3	844.14	844.14	820.67	809.18
Grades 4-6	617.08	617.08	599.92	591.52
Grades 7-8	432.43	432.43	420.41	414.52
Grades 9-12	834.45	834.45	811.25	799.89

Non Public School, NPS-Licensed Children Institutions, Community Day School:

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-

District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)	-	-	-	-
DISTRICT TOTAL	2,728.10	2,728.10	2,652.25	2,615.12

County operated (Community School, Special Ed):

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	6.10	6.10	5.75	5.20
COUNTY TOTAL	6.10	6.10	5.75	5.20

RATIO: District ADA to Enrollment	95.29%	96.73%	95.46%	95.55%
RATIO: County ADA to Enrollment	40.67%	41.28%	39.50%	36.26%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

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

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-

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

Grades TK-3	-	-	-	-
A-6	-	-	-	-
A-7	-	-	-	-
A-8	-	-	-	-
A-9	-	-	-	-
A-11	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 D: **7/14/20**

Grades 4-6					
Grades 7-8					
Grades 9-12					

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

	2019-20	2020-21	2021-22	2022-23
A-12	-	-	-	-
A-13	-	-	-	-
A-14	-	-	-	-
	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 D: 7/14/20

LCFF ADA

2019-20 2020-21 2021-22 2022-23

ADA Guarantee - Prior Year

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Grades TK-3	880.21	844.14	844.14	820.67
Grades 4-6	628.27	617.08	617.08	599.92
Grades 7-8	451.44	432.43	432.43	420.41
Grades 9-12	843.22	834.45	834.45	811.25
LCFF Subtotal	2,803.14	2,728.10	2,728.10	2,652.25
NSS	-	-	-	-
Combined Subtotal	2,803.14	2,728.10	2,728.10	2,652.25

ADA Guarantee - Current Year

Grades TK-3	844.14	844.14	820.67	809.18
Grades 4-6	617.08	617.08	599.92	591.52
Grades 7-8	432.43	432.43	420.41	414.52
Grades 9-12	834.45	834.45	811.25	799.89
LCFF Subtotal	2,728.10	2,728.10	2,652.25	2,615.12
NSS	-	-	-	-
Combined Subtotal	2,728.10	2,728.10	2,652.25	2,615.12

Change in LCFF ADA
(excludes NSS ADA)

(75.04)	-	(75.85)	(37.13)
Decline	No Change	Decline	Decline

Funded LCFF ADA

Grades TK-3	880.21	844.14	844.14	820.67
Grades 4-6	628.27	617.08	617.08	599.92
Grades 7-8	451.44	432.43	432.43	420.41
Grades 9-12	843.22	834.45	834.45	811.25
Subtotal	2,803.14	2,728.10	2,728.10	2,652.25
<i>Prior</i>		<i>Current</i>	<i>Prior</i>	<i>Prior</i>

Funded NSS ADA

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 D: 7/14/20

NPS, CDS, & COE Operated

	2019-20	2020-21	2021-22	2022-23
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	6.10	6.10	5.75	5.20
Subtotal	6.10	6.10	5.75	5.20

Combined Total

Grades TK-3	880.21	844.14	844.14	820.67
Grades 4-6	628.27	617.08	617.08	599.92
Grades 7-8	451.44	432.43	432.43	420.41
Grades 9-12	849.32	840.55	840.20	816.45
Total	2,809.24	2,734.20	2,733.85	2,657.45

K-3 Grade Span Adjustment Funding Determination

Actuals / 2020-21 Budget 45 Day Revision

7/14/20

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2019-20	2020-21	2021-22	2022-23
Target class size	24.00	24.00	24.00	24.00
GAP funding rate selection				
Current	May Revise	May Revise	May Revise	May Revise
May Revise	100.00%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision

7/14/2020

IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data tab.
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 ADA (charter school IS funded at Target in prior year)
 - 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)
- For any district with students in county program charters or- a basic aid district with students in county-wide charter schools, in-lieu of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.
 1. Property taxes per ADA x District of Residence ADA
 - 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
 - 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2019-20	2020-21	2021-22	2022-23
Local Property Taxes	\$ 7,033,616	\$ 7,033,616	\$ 7,033,616	\$ 7,033,616
Less: RDA Incl. in Prop. Taxes	\$ 445,249	\$ 445,249	\$ 445,249	\$ 445,249
Local Property Taxes less RDA	\$ 6,588,367	\$ 6,588,367	\$ 6,588,367	\$ 6,588,367
District LCFF ADA	2,809.24	2,734.20	2,733.85	2,657.45
Total Charter LCFF ADA	1,144.02	1,144.02	1,144.02	1,144.02
Total LCFF ADA	3,953.26	3,878.22	3,877.87	3,801.47
Property Taxes per ADA	\$ 1,666.57	\$ 1,698.81	\$ 1,698.97	\$ 1,733.11
Funding Method:				
Property Taxes per ADA	\$ 1,906,590	\$ 1,943,473	\$ 1,943,656	\$ 1,982,712
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool	-	-	-	-
In-Lieu of Property Tax Transfer	\$ 1,906,590	\$ 1,943,473	\$ 1,943,656	\$ 1,982,712
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1. SCALE Academy	\$ 1,906,523	\$ 1,943,405	\$ 1,943,588	\$ 1,982,643
1. Property Taxes per ADA	\$ 1,143.98	\$ 1,143.98	\$ 1,143.98	\$ 1,143.98
ADA	\$ 1,906,523	\$ 1,943,405	\$ 1,943,588	\$ 1,982,643
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3	361.79	361.79	361.79	361.79
Grades 4-6	299.43	299.43	299.43	299.43
Grades 7-8	239.04	239.04	239.04	239.04
Grades 9-12	243.72	243.72	243.72	243.72
In-Lieu of Property Tax limit at Target	\$ 9,674,404	\$ 9,674,404	\$ 9,674,404	\$ 9,674,404

	2019-20	2020-21	2021-22	2022-23
Local Property Taxes	\$ 7,033,616	\$ 7,033,616	\$ 7,033,616	\$ 7,033,616
Less: RDA incl. in Prop. Taxes	\$ 445,249	\$ 445,249	\$ 445,249	\$ 445,249
Local Property Taxes less RDA	\$ 6,588,367	\$ 6,588,367	\$ 6,588,367	\$ 6,588,367
District LCFF ADA	2,809.24	2,734.20	2,733.85	2,657.45
Total Charter LCFF ADA	1,144.02	1,144.02	1,144.02	1,144.02
Total LCFF ADA	3,953.26	3,878.22	3,877.87	3,801.47
Property Taxes per ADA	\$ 1,666.57	\$ 1,698.81	\$ 1,698.97	\$ 1,733.11
Funding Method:				
Property Taxes per ADA	\$ 1,906,590	\$ 1,943,473	\$ 1,943,656	\$ 1,982,712
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool	\$ 1,906,590	\$ 1,943,473	\$ 1,943,656	\$ 1,982,712
In-Lieu of Property Tax Transfer				
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
2 RCOE CBK Program	\$ 67	\$ 68	\$ 68	\$ 69
1. Property Taxes per ADA				
ADA	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	0.04	0.04	0.04	0.04
In-Lieu of Property Tax limit at Target	\$ 383	\$ 383	\$ 383	\$ 383

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment

Grades TK-3
Grades 4-6
Grades 7-8
Grades 9-12
Subtract NSS
NSS Allowance

TOTAL BASE

Targeted Instructional Improvement Block Grant
Home-to-School Transportation
Small School District Bus Replacement Program

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

Funded Based on Target Formula (based on prior year P2 certification)

ECONOMIC RECOVERY TARGET PAYMENT

CALCULATE LCFF FLOOR

Current year Funded ADA times Base per ADA
Current year Funded ADA times Other RL per ADA
Necessary Small School Allowance at 12-13 rates

2012-13 Categories

Prior Adjustments
2012-13 Categorical Program Entitlement Rate per ADA * or ADA
Less State Reduction
Non-COE certified Non-Charter District PY rate * CY ADA
Beginning in 2012-13, prior year LCFF gap funding per ADA * or ADA
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR

CALCULATE LCFF PHASE-IN ENTITLEMENT

LOCAL CONTROL FUNDING FORMULA TARGET

LOCAL CONTROL FUNDING FORMULA FLOOR

LCFF Need (LCFF Target less LCFF Floor, if positive)

Current Year Gap Funding

ECONOMIC RECOVERY PAYMENT

Miscellaneous Adjustments

LCFF Entitlement before Minimum State Aid provision

CALCULATE STATE AID

Transition Entitlement
Local Revenue (excluding RDA)
Gross State Aid

CALCULATE MINIMUM STATE AID

2012-13 RL/Charter Gen BG adjusted for ADA
2012-13 NSS Allowance (identified)
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
Charter Categorical Block Grant adjusted for ADA
Minimum State Aid Guarantee Before Provision Factor
Provision Factor
Minimum State Aid Guarantee

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)
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 Phase-In 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
Property Taxes net of In-Lieu
Charter In-Lieu Taxes
LCFF per COE, Choice, Supp

LOCAL CONTROL FUNDING FORMULA									
2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

2019-20					2020-21				
2019-20					2020-21				

LOCAL CONTROL FUNDING FORMULA 2022-23

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment		Unuplicated Enroll Percentage	
		76.03%	76.03%
Grades TK-3			2022-23
Grades 4-6	1,233	894	8,773,009
Grades 7-8	1,189	822	5,898,534
Grades 9-12	1,724	846	4,254,776
Subtract NSS	1,458	1,006	9,825,171
NSS Allowance			
TOTAL BASE	3,477,262	2,404,557	78,749,481
Targeted Instructional Improvement Block Grant			-
Home-to-School Transportation			-
Small School District Bus Replacement Program			706,994

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

Funded Based on Target Formula (based on prior year's certification)

29,456,485

TRUE

ECONOMIC RECOVERY TARGET PAYMENT

-

CALCULATE LCFF FLOOR

Current year Funded ADA times Base per ADA	13.13	22.23	
Current year Funded ADA times Other RL per ADA	5,234.10	2,857.45	13,909,359
Necessary Small School Allowance at 12-13 rates	45.17	2,657.45	120,037
2022-23 Categoricals			3,776,849
Proportionate Share Adjustments			-
2022-23 Categorical Program Entitlement Rate per ADA * cv ADA	-	-	-
Less Fair Share Requirement	-	-	-
Non-CDE certified New Charter District PY rate * CV ADA	-	-	-
Beginning in 2014-15, prior year LCFF and funding per ADA * cv ADA	\$ 4,243.16	2,657.45	11,275,986
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	28,582,231		28,582,231

CALCULATE LCFF PHASE-IN ENTITLEMENT

LOCAL CONTROL FUNDING FORMULA TARGET

2022-23

29,456,485

28,582,231

LCFF Need (LCFF Target less LCFF Floor, if positive)

-

Current Year Gap Funding

-

ECONOMIC RECOVERY PAYMENT

-

Miscellaneous Adjustments

-

LCFF Entitlement before Minimum State Aid provision

29,456,485

CALCULATE STATE AID

Transition Entitlement

29,456,485

Local Revenue (including RDA)

(5,050,904)

Gross State Aid

24,405,581

CALCULATE MINIMUM STATE AID

2022-23 ADA

2,657.45

2022-23 RL/Charter Gen BG adjusted for ADA

N/A

2022-23 NSS Allowance (deficits)

14,029,396

Minimum State Aid Adjustments

-

Less Current Year Property Taxes/In Lieu

(5,050,904)

Subtotal State Aid for Historical RL/Charter General BG

8,978,492

Categorical funding from 2012-13

3,776,849

Charter Categorical Block Grant adjusted for ADA

12,755,341

Minimum State Aid Guarantee before Proration Factor

0.00%

Proration Factor

12,255,341

Minimum State Aid Guarantee

-

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)

-

Minimum State Aid plus Property Taxes including RDA

-

Offset

-

Minimum State Aid Prior to Offset

-

Total Minimum State Aid with Offset

24,405,581

TOTAL STATE AID

24,405,581

Additional State Aid (Additional SA)

-

LCFF Phase-In Entitlement

Before CDE Transfer, Choice & Charter \$ Supplemental

29,456,485

CHANGE OVER PRIOR YEAR

(87,013)

LCFF Entitlement PER ADA

11,084

PER ADA CHANGE OVER PRIOR YEAR

7

BASIC AID STATUS (school districts only)

Non-School Aid

LCFF SOURCES INCLUDING EXCESS TAXES

State Aid

2022-23

Property Taxes net of In-Lieu

(78,757)

Charter (In-Lieu) Taxes

(39,056)

LCFF are CDE, Choice, Supp

(87,013)

29,456,485

Palo Verde Unified (67181) - 2019-20 UnAudited Actua

7/14/20

EDUCATION PROTECTION ACCOUNT

Certification:

P-2 2019-20	Est. Annual 2019-20	2020-21	2021-22	2022-23
----------------	------------------------	---------	---------	---------

EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT

A-1 Total ADA for EPA Minimum	2,809.24	2,809.24	2,734.20	2,733.85	2,657.45
A-2 Minimum Funding per ADA	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	561,848	561,848	546,840	546,770	531,490

EPA PROPORTIONATE SHARE CAP

Adjusted Total Revenue Limit	14,830,736	14,830,736	14,434,580	14,432,732	14,029,396
Current Year Adjusted NSS Allowance	-	-	-	-	-
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	14,830,736	14,830,736	14,434,580	14,432,732	14,029,396
B-13 Local Revenue/In-lieu of Property Taxes	4,883,185	5,127,026	5,090,143	5,089,960	5,050,904
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	9,947,551	9,703,710	9,344,437	9,342,772	8,978,492

EPA PROPORTIONATE SHARE

C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	14,830,736	14,830,736	14,434,580	14,432,732	14,029,396
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	16.08698870%	N/A	16.08698870%	16.08698870%	16.08698870%
C-3 EPA Proportionate Share (C-1 * C-2)	2,385,819	2,385,819	2,322,089	2,321,792	2,256,907

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)	2,385,819	2,385,819	2,322,089	2,321,792	2,256,907
D-2 Miscellaneous Adjustments**	-	-	-	-	-

D-3 Adjusted EPA Entitlement (D-1 + D-2)

2,385,819	2,385,819	2,322,089	2,321,792	2,256,907
-----------	-----------	-----------	-----------	-----------

D-4 Prior Year Annual Adjustment

35,464	N/A	-	-	-
--------	-----	---	---	---

D-5 P2 Entitlement Net of PY Adjustment

2,421,283	N/A	2,322,089	2,321,792	2,256,907
-----------	-----	-----------	-----------	-----------

C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)

16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
--------------	--------------	--------------	--------------	--------------

Adjusted EPA Allocation (used to calculate LCFF Revenue)

2,385,819	N/A	2,322,089	2,321,792	2,256,907
-----------	-----	-----------	-----------	-----------

Palo Verde Unified (67181) - 2019-20 UnAudited Actua

7/14/20

EDUCATION PROTECTION ACCOUNT

	Certification:		Est. Annual			
	P-2 2019-20	2019-20	2019-20	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid						
Phase-In Entitlement	31,000,040	N/A	30,261,359	30,283,498	29,456,485	
Less Property Taxes/In-Lieu	5,127,026	N/A	5,090,143	5,089,960	5,050,904	
Gross State Aid	25,873,014	N/A	25,171,216	25,193,538	24,405,581	
Less EPA Allocation	2,385,819	N/A	2,332,089	2,321,792	2,256,907	
Net State Aid	23,487,195	N/A	22,849,127	22,871,746	22,148,674	
Minimum State Aid						
Adjusted Total Revenue Limit	14,830,736	N/A	14,434,580	14,432,732	14,029,396	
2012-13 Deficted NSS Allowance	-	N/A	-	-	-	
Less Property Taxes/In-Lieu	5,127,026	N/A	5,090,143	5,089,960	5,050,904	
Less EPA Allocation	2,385,819	N/A	2,332,089	2,321,792	2,256,907	
Revenue Limit Minimum State Aid	7,317,891	N/A	7,022,348	7,020,980	6,721,585	
Categorical Minimum State Aid	3,276,849	N/A	3,276,849	3,276,849	3,276,849	
Minimum State Aid Guarantee before Proration	NA	-	10,299,197	10,297,829	9,998,434	
Proration	NA	-	0.00%	0.00%	0.00%	
Minimum State Aid Guarantee	10,594,740	N/A	10,299,197	10,297,829	9,998,434	
Charter School Minimum State Aid Offset (effective 2014-15)	-	N/A	-	-	-	
LCFF State Aid	23,487,195	N/A	22,849,127	22,871,746	22,148,674	
EPA in Excess to LCFF Funding	-	N/A	-	-	-	

**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 LCFI

LCFF Calculator Universal Assumptions
Palo Verde Unified (67181) - 2019-20

7/14/2020

Summary of Funding

	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	23,248,590	22,648,450	22,645,185	22,011,938
Grade Span Adjustment	911,434	880,410	880,324	855,754
Supplemental Grant	3,650,579	3,570,269	3,577,288	3,477,262
Concentration Grant	2,482,443	2,455,236	2,473,707	2,404,537
Add-ons	706,994	706,994	706,994	706,994
Total Target	31,000,040	30,261,359	30,283,498	29,456,485
Transition Components:				
Target	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	30,027,640	29,313,077	29,309,744	28,582,231
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 23,487,195	\$ 22,849,127	\$ 22,871,746	\$ 22,148,674
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,385,819	2,322,089	2,321,792	2,256,907
Local Revenue Sources:				
8021 to 8089 - Property Taxes	7,033,616	7,033,616	7,033,616	7,033,616
8096 - In-Lieu of Property Taxes	(1,906,590)	(1,943,473)	(1,943,656)	(1,982,712)
Property Taxes net of in-lieu	5,127,026	5,090,143	5,089,960	5,050,904
TOTAL FUNDING	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485

LCFF Calculator Universal Assumptions					
Palo Verde Unified (67181) - 2019-20					7/14/2020
Basic Aid Status					
Less: Excess Taxes	\$	Non-Basic Aid	\$	Non-Basic Aid	Non-Basic Aid
Less: EPA in Excess to LCFF Funding	\$	-	\$	-	\$
		-	\$	-	\$
Total Phase-In Entitlement	\$	31,000,040	\$	30,261,359	\$ 30,283,498
					\$ 29,456,485
EPA Details					
% of Adjusted Revenue Limit - Annual		16.08698870%		16.08698870%	16.08698870%
% of Adjusted Revenue Limit - P-2		16.08698870%		16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$	2,385,819	\$	2,322,089	\$ 2,321,792
8012 - EPA, Current Year Receipt					2,256,907
(P-2 plus Current Year Accrual)		2,385,819		2,322,089	2,321,792
8019 - EPA, Prior Year Adjustment					2,256,907
(P-A less Prior Year Accrual)		35,464		-	-
Accrual (from Assumptions)		-		-	-

LCFF Calculator Universal Assumptions
Palo Verde Unified (67181) - 2019-20

7/14/2020

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	2,863	2,820	2,778	2,737
COE Enrollment	15	15	15	14
<i>Total Enrollment</i>	<i>2,878</i>	<i>2,835</i>	<i>2,793</i>	<i>2,751</i>
Unduplicated Pupil Count	2,176	2,144	2,112	2,080
COE Unduplicated Pupil Count	12	12	12	11
<i>Total Unduplicated Pupil Count</i>	<i>2,188</i>	<i>2,155</i>	<i>2,123</i>	<i>2,092</i>
Rolling %, Supplemental Grant	75.5500%	75.8700%	76.0300%	76.0300%
Rolling %, Concentration Grant	75.5500%	75.8700%	76.0300%	76.0300%

FUNDED ADA

Adjusted Base Grant ADA

	Prior Year	Current Year	Prior Year	Prior Year
Grades TK-3	880.21	844.14	844.14	820.67
Grades 4-6	628.27	617.08	617.08	599.92
Grades 7-8	451.44	432.43	432.43	420.41
Grades 9-12	849.32	840.55	840.20	816.45
Total Adjusted Base Grant ADA	2,809.24	2,734.20	2,733.85	2,657.45

Necessary Small School ADA

	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-

Total Necessary Small School ADA

Total Funded ADA	2809.24	2734.20	2733.85	2657.45
-------------------------	----------------	----------------	----------------	----------------

ACTUAL ADA (Current Year Only)

Grades TK-3	844.14	844.14	820.67	809.18
Grades 4-6	617.08	617.08	599.92	591.52
Grades 7-8	432.43	432.43	420.41	414.52
Grades 9-12	840.55	840.55	817.00	805.09

LCFF Calculator Universal Assumptions				
Palo Verde Unified (67181) - 2019-20				7/14/2020
Total Actual ADA	2,734.20	2,734.20	2,658.00	2,620.32
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>75.04</i>	<i>-</i>	<i>75.85</i>	<i>37.13</i>
LCAP Percentage to Increase or Improve				
Services	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	6,133,022 \$	6,025,505 \$	6,050,995 \$	5,881,799
Current year Percentage to Increase or Improve S	25.38%	25.61%	25.72%	25.72%

LOCAL CONTROL FUNDING FORMULA

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

2020-21

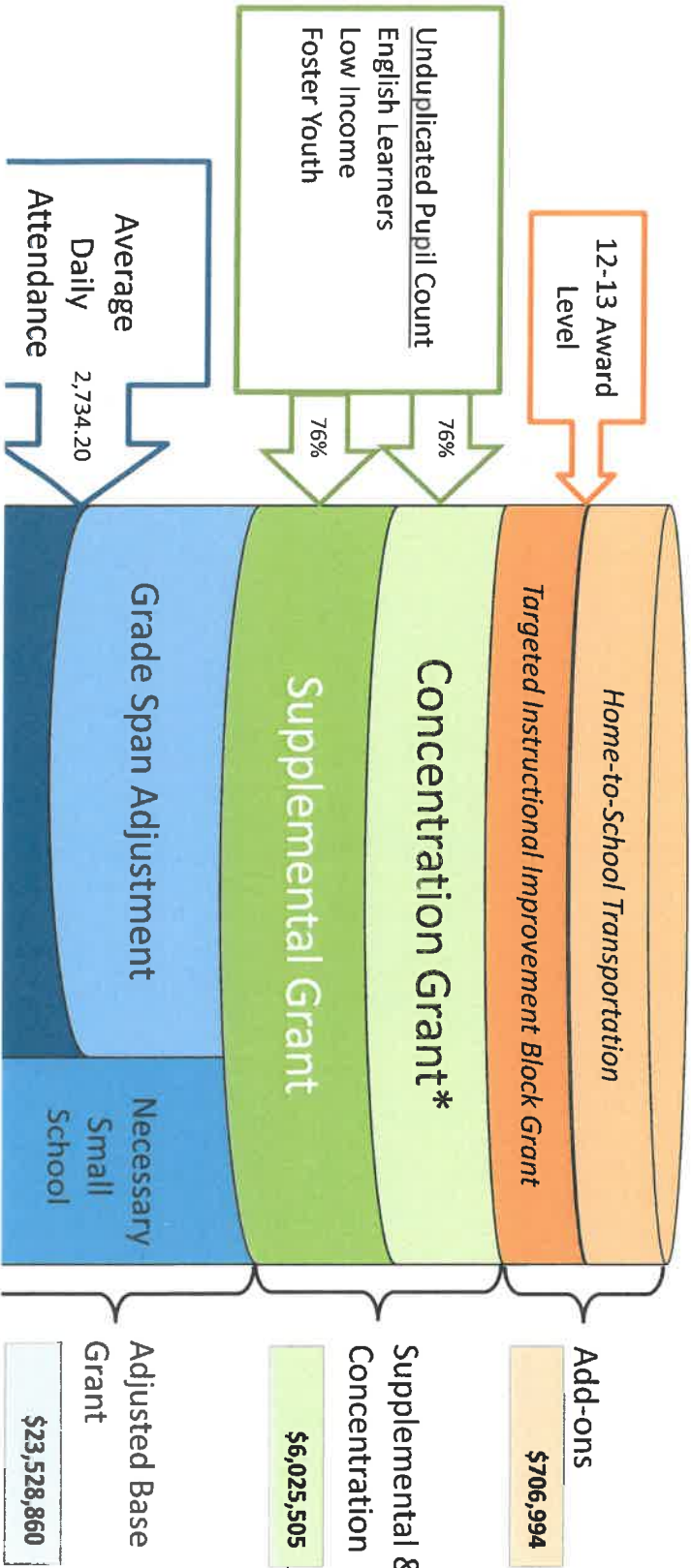
Change the fiscal year here to update all of the charts and graphics on this page that only display a single fiscal year.

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

	2020-21	
Base Grant / Necessary Small School	\$ 22,648,450	2,734.20 ADA
Grade Span Adjustment	\$ 880,410	
Supplemental Grant	\$ 3,570,269	76%
Concentration Grant	\$ 2,455,236	76%
Add-ons (TIIBG & Transportation)	\$ 706,994	
Total	\$ 30,261,359	

TOTAL TARGET LCFF: \$30,261,359



LOCAL CONTROL FUNDING FORMULA



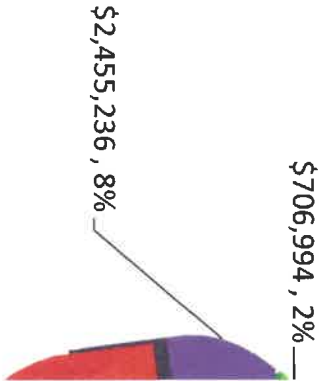
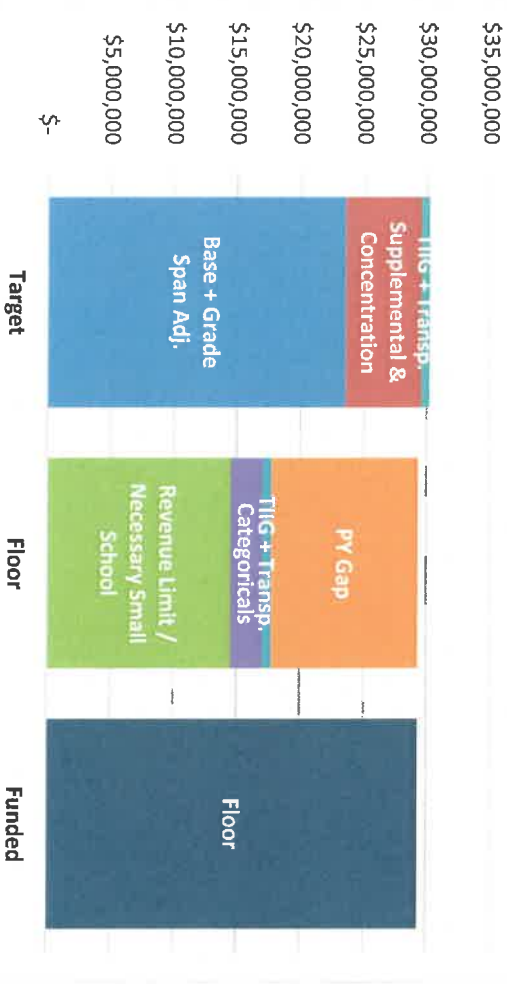
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LOCAL CONTROL FUNDING FORMULA

2020-21 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 23,528,860		
Supplemental & Concentration	\$ 6,025,505		
Revenue Limit / Necessary Small School		\$ 14,434,580	
Categoricals		\$ 2,569,855	
TLIG + Transp.	\$ 706,994	\$ 706,994	
PY Gap		\$ 11,601,648	
Floor		\$ 29,313,077	

2020-21



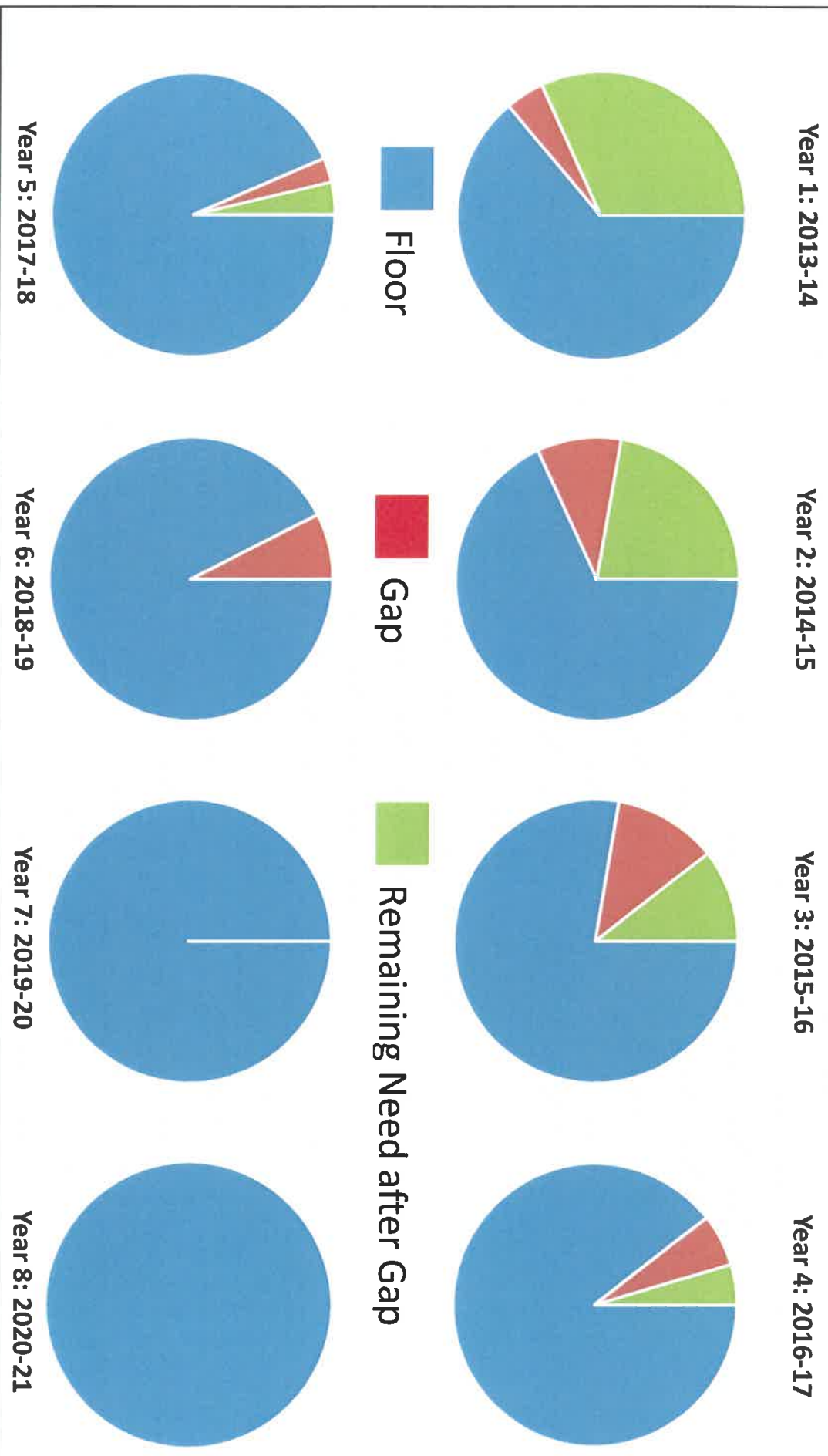
Summary of Funding

	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18
Target	\$ 31,531,204	\$ 30,862,834	\$ 29,539,167	\$ 29,114,565	\$ 29,359,143
Floor	20,110,593	21,009,692	22,930,197	26,035,116	27,461,205
Remaining Need (before Gap)	11,420,611	9,853,142	6,608,970	3,079,449	1,897,938

Palo Verde Unified (67181) - 2019-20 UnAudited Actuals / 2020-21 Budget 45 Day Revision				
LOCAL CONTROL FUNDING FORMULA				
Current Year Gap Funding	1,370,667	2,971,724	3,473,517	1,726,856
Remaining Need after Gap (informational only)	10,049,944	6,881,418	3,135,453	1,352,593
				1,082,462

LOCAL CONTROL FUNDING FORMULA

Local Progress Towards Full LCFF Implementation:
Palo Verde Unified



LOCAL CONTROL FUNDING FORMULA

	Ratio Allocation of Phase-in F						
	2013-14	2014-15	2015-16	2016-17	2017-18		
Target	\$ 31,531,204	\$ 30,862,834	\$ 29,539,167	\$ 29,114,565	\$ 29,359,143		
Less: add-ons (TIIIG, Transp.)	706,994	706,994	706,994	706,994	706,994		706,994
Target less add-ons	\$ 30,824,210	\$ 30,155,840	\$ 28,832,173	\$ 28,407,571	\$ 28,652,149		
Floor & Gap	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681		
Less: add-ons (TIIIG, Transp.)	706,994	706,994	706,994	706,994	706,994		706,994
Floor & Gap less add-ons	\$ 20,774,266	\$ 23,274,422	\$ 25,696,720	\$ 27,054,978	\$ 27,569,687		
Funding Ratio	67.40%	77.18%	89.13%	95.24%	96.22%		
Target Funding	\$ 31,531,204	\$ 30,862,834	\$ 29,539,167	\$ 29,114,565	\$ 29,359,143		
Adjusted Base Grant	24,745,284	24,319,422	23,299,291	22,940,597	23,036,533		
Supplemental Funding	3,681,108	3,578,359	3,411,482	3,364,468	3,414,475		
Concentration Funding	2,397,818	2,258,059	2,121,400	2,102,506	2,201,141		
Add-ons (TIIIG, Transp.)	706,994	706,994	706,994	706,994	706,994		706,994

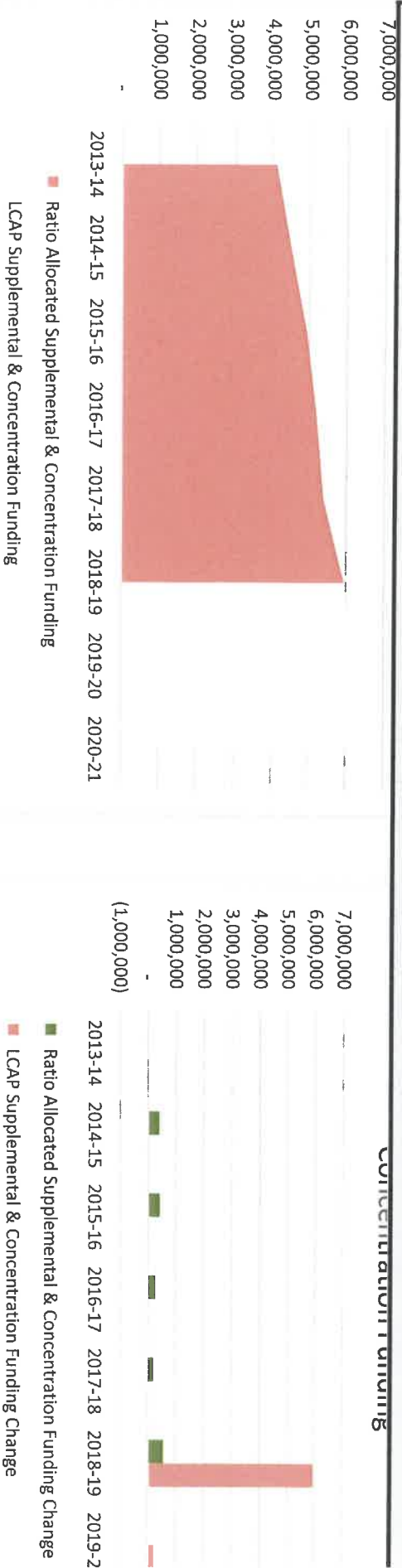
	Component Allocation During I				
	2013-14	2014-15	2015-16	2016-17	2017-18
Phase-in Funding	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681
Ratio * Allocated Components:	67.40%	77.18%	89.13%	95.24%	96.22%
Adjusted Base Grant	\$ 16,677,317	\$ 18,769,847	\$ 20,765,530	\$ 21,848,308	\$ 22,166,226
Supplemental Funding	2,480,917	2,761,795	3,040,489	3,204,273	3,285,478
Concentration Funding	1,616,032	1,742,781	1,890,701	2,002,398	2,117,983
Add-ons (TIIIG, Transp.)	706,994	706,994	706,994	706,994	706,994
Ratio Allocated Supplemental & Concentration Funding	4,096,949	4,504,575	4,931,190	5,206,670	5,403,461
Ratio Allocated Supplemental & Concentration Funding Change		407,626	426,614	275,481	196,791
LCAP Percentage to Increase or Improve Services Allocated Components:					
Adjusted Base Grant	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681	
LCAP Supplemental & Concentration Funding					
Add-ons (TIIIG, Transp.)	706,994	706,994	706,994	706,994	706,994
LCAP Supplemental & Concentration Funding Change		-	-	-	-

*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, or intended to be used as an official basis.

Supplemental & Concentration Phase-In

Change in Allocated Supplemental & Concentration Funding

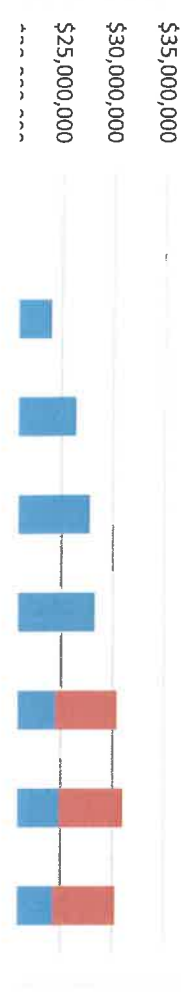
LOCAL CONTROL FUNDING FORMULA



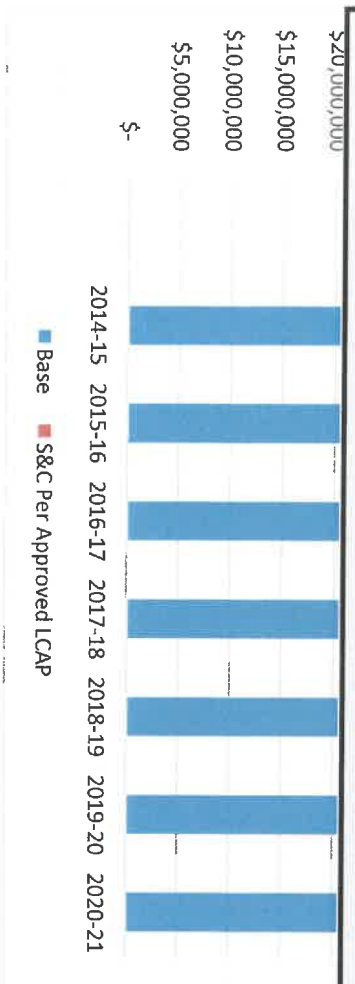
If LCAP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services Count students above general services is included on Step 2 of the LCAP calculation. **Tip: Give the district credit for existing services it continues to provide in the LCAP calc**

Minimum Proportionality Ar					
	2014-15	2015-16	2016-17	2017-18	
Base	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681	
S&C	\$ -	\$ -	\$ -	\$ -	
Total	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681	

Base vs Supplemental/Concentration Allocation



LOCAL CONTROL FUNDING FORMULA

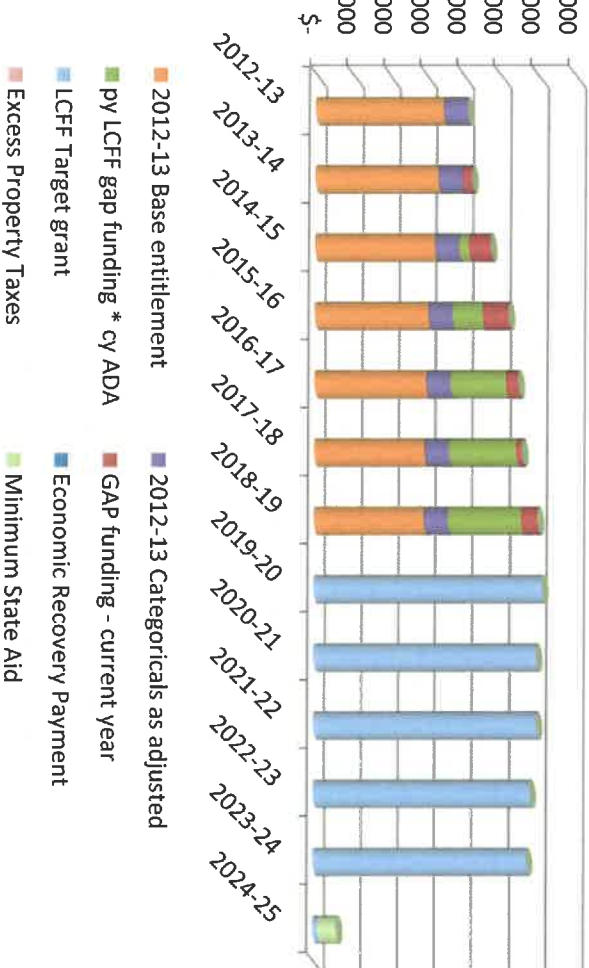


LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,370,667	\$ 2,971,724	\$ 3,473,517	\$ 1,726,856	\$ 815,476
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,335,167	\$ 4,088,212	\$ 7,441,205	\$ 9,055,446
2012-13 Categoricals as adjusted	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849
2012-13 Base entitlement	\$ 17,509,702	\$ 16,833,744	\$ 16,397,676	\$ 15,565,136	\$ 15,317,062	\$ 15,128,910
Total General Purpose Funding	\$ 20,786,551	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681

Calculator tab: Recap total LCFF Proof

\$ 20,786,551	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681
TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

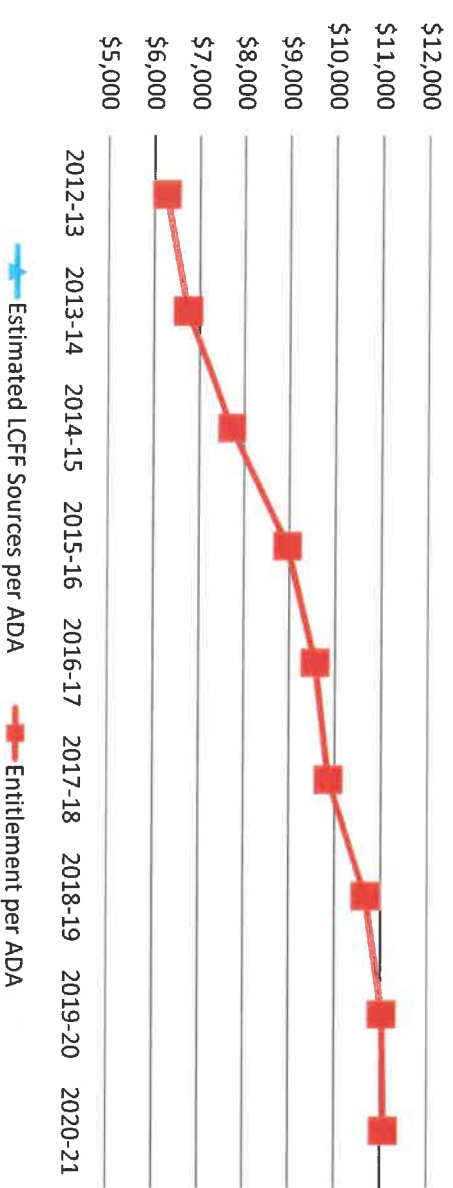


LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

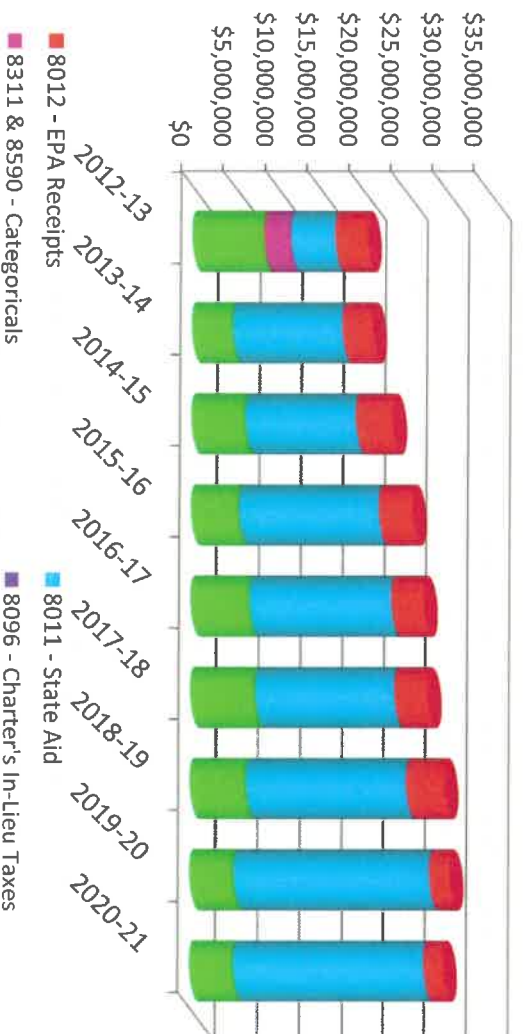
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Funded ADA	3,316.69	3,188.65	3,106.05	2,948.35	2,901.36	2,865.72
Estimated LCFF Sources per ADA	\$ 6,267.26	\$ 6,736.79	\$ 7,720.87	\$ 8,955.42	\$ 9,568.61	\$ 9,867.22
Net Change per ADA		\$ 469.53	\$ 984.08	\$ 1,234.55	\$ 613.19	\$ 298.61
Net Percent Change		7.49%	14.61%	15.99%	6.85%	3.12%
Estimated LCFF Entitlement per ADA	\$ 6,267.26	\$ 6,736.79	\$ 7,720.87	\$ 8,955.42	\$ 9,568.61	\$ 9,867.22
Net Change per ADA		\$ 469.53	\$ 984.08	\$ 1,234.55	\$ 613.19	\$ 298.61
Net Percent Change		7.49%	14.61%	15.99%	6.85%	3.12%



LOCAL CONTROL FUNDING FORMULA

	Components of LCFF By Object					
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 5,257,827	\$ 13,161,291	\$ 13,305,717	\$ 16,772,876	\$ 17,093,871	\$ 16,748,211
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	3,276,849	-	-	-	-	-
EPA (for LCFF Calculation purposes)	3,767,476	3,555,782	4,389,153	4,034,664	3,813,067	3,925,420
Local Revenue Sources:						
8021 to 8089 - Property Taxes net of in-lieu	8,484,399	4,764,187	6,286,546	5,596,174	6,855,034	7,603,050
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-
TOTAL FUNDING	\$ 20,786,551	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681
8012 - EPA Receipts	\$ 3,749,468	\$ 3,556,239	\$ 4,389,776	\$ 4,020,060	\$ 3,823,584	\$ 3,937,968
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
LCFF Entitlement	\$ 20,786,551	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681
Excess Taxes	-	-	-	-	-	-
Minimum EPA	-	-	-	-	-	-
Proof Total all Sources	\$ 20,786,551	\$ 21,481,260	\$ 23,981,416	\$ 26,403,714	\$ 27,761,972	\$ 28,276,681

LOCAL CONTROL FUNDING FORMULA

TRUE TRUE TRUE TRUE TRUE

Student Summary

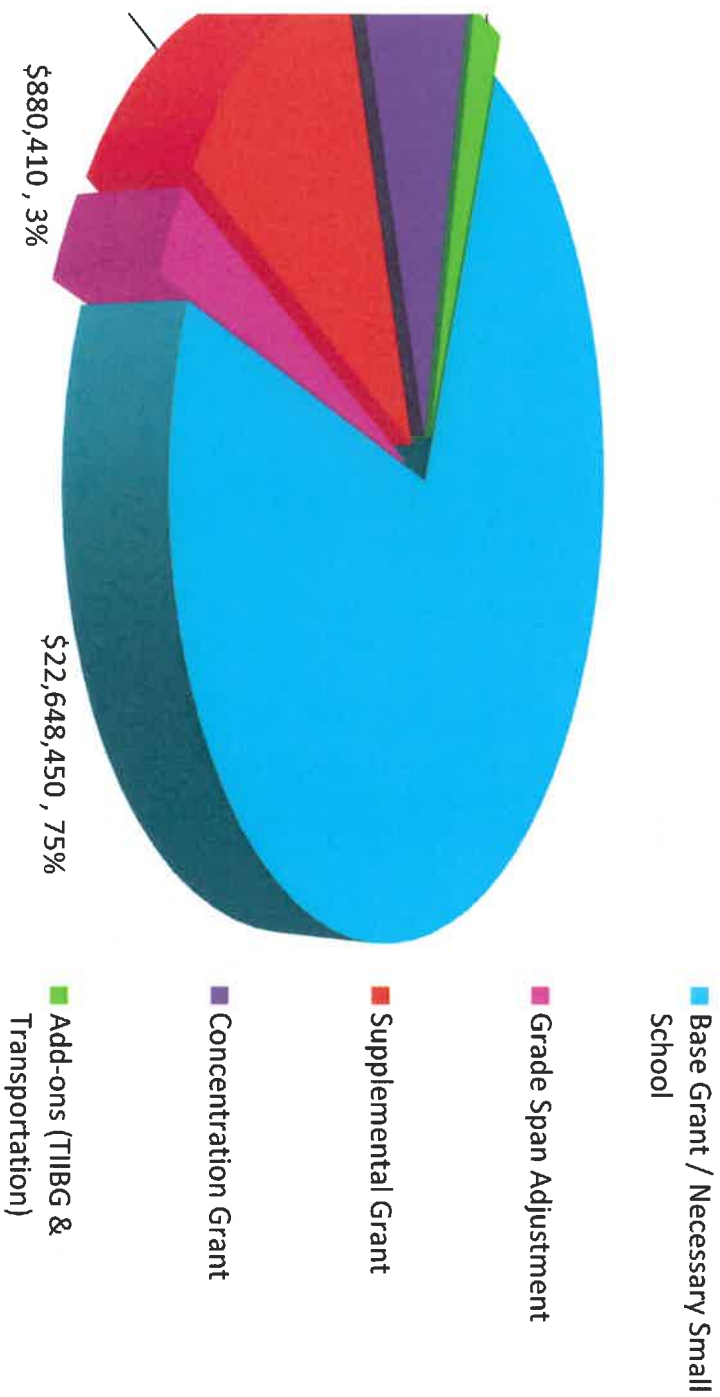
	2013-14	2014-15	2015-16	2016-17	2017-18
Enrollment	3332	3177	3149	3096	3006
ADA	3,097.46	2,944.59	2,895.18	2,863.77	2,843.61
UPC	2,480	2,309	2,283	2,316	2,257
Single Year Calculated UPP (informational only)	74.38%	72.73%	72.47%	74.83%	75.09%

7/14/20



7/14/20

2020-21



	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
\$	30,410,721	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485	\$ 28,992,289	\$ 706,994
	28,134,913	30,027,640	29,313,077	29,309,744	28,582,231	28,179,132	3,276,849
	2,275,808	972,400	948,282	973,754	874,254	813,157	(2,569,855)

	7/14/20								
2,275,808	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

7/14/20

unding											
2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
\$	30,410,721	\$	31,000,040	\$	30,261,359	\$	30,283,498	\$	29,456,485	\$	28,992,289
	706,994		706,994		706,994		706,994		706,994		706,994
\$	29,703,727	\$	30,293,046	\$	29,554,365	\$	29,576,504	\$	28,749,491	\$	28,285,295
\$	30,410,721	\$	30,027,640	\$	29,313,077	\$	29,309,744	\$	28,582,231	\$	28,179,132
	706,994		706,994		706,994		706,994		706,994		706,994
\$	29,703,727	\$	29,320,646	\$	28,606,083	\$	28,602,750	\$	27,875,237	\$	27,472,138
	100.00%		96.79%		96.79%		96.71%		96.96%		97.13%
\$	30,410,721	\$	31,000,040	\$	30,261,359	\$	30,283,498	\$	29,456,485	\$	28,992,289
	23,743,036		24,160,024		23,528,860		23,525,509		22,867,692		22,498,466
	3,568,579		3,650,579		3,570,269		3,577,288		3,477,262		3,421,116
	2,392,112		2,482,443		2,455,236		2,473,707		2,404,537		2,365,713
	706,994		706,994		706,994		706,994		706,994		706,994

Phase-In											
2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
\$	30,410,721	\$	30,027,640	\$	29,313,077	\$	29,309,744	\$	28,582,231	\$	28,179,132
	100.00%		96.79%		96.79%		96.71%		96.96%		97.13%
\$	23,743,036	\$	23,384,493	\$	22,773,912	\$	22,750,973	\$	22,172,300	\$	21,851,671
	3,568,579		3,533,396		3,455,713		3,459,512		3,371,521		3,322,764
	2,392,112		2,402,757		2,376,457		2,392,265		2,331,417		2,297,703
	706,994		706,994		706,994		706,994		706,994		706,994
	5,960,691		5,936,153		5,832,171		5,851,777		5,702,937		5,620,467
	557,230		(24,538)		(103,983)		19,606		(148,840)		(82,470)
\$	24,450,030	\$	23,894,618	\$	23,287,572	\$	23,258,749	\$	22,700,432	\$	22,392,303
	5,960,691		6,133,022		6,025,505		6,050,995		5,881,799		5,786,829
	706,994		706,994		706,994		706,994		706,994		706,994
	5,960,691		172,331		(107,517)		25,490		(169,196)		(94,970)
											(5,786,829)

nd demonstrated methodology is not

7/14/20

10 2020-21

Evolution.

Analysis	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25	
	\$	24,450,030	\$	24,867,018	\$	24,235,854	\$	24,232,503	\$	23,574,686	\$	23,205,460	\$	3,276,849
		5,960,691		6,133,022		6,025,505		6,050,995		5,881,799		5,786,829		-
	\$	30,410,721	\$	31,000,040	\$	30,261,359	\$	30,283,498	\$	29,456,485	\$	28,992,289	\$	3,276,849

7/14/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
\$	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	2,569,855
\$	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	-
\$	-	31,000,040	30,261,359	30,283,498	29,456,485	28,992,289	706,994
\$	2,275,808	-	-	-	-	-	-
\$	9,814,942	-	-	-	-	-	-
\$	3,276,849	-	-	-	-	-	-
\$	15,043,122	-	-	-	-	-	-
\$	30,410,721	31,000,040	30,261,359	30,283,498	29,456,485	28,992,289	3,276,849
\$	30,410,721	31,000,040	30,261,359	30,283,498	29,456,485	28,992,289	3,276,849
TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

7/14/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	2,849.47	2,809.24	2,734.20	2,733.85	2,657.45	2,615.12	-
\$	10,672.41	\$ 11,035.03	\$ 11,067.72	\$ 11,077.23	\$ 11,084.49	\$ 11,086.42	-
\$	805.20	\$ 362.61	\$ 32.69	\$ 9.52	\$ 7.26	\$ 1.92	(11,086.42)
	8.16%	3.40%	0.30%	0.09%	0.07%	0.02%	-100.00%
\$	10,672.41	\$ 11,035.03	\$ 11,067.72	\$ 11,077.23	\$ 11,084.49	\$ 11,086.42	-
\$	805.20	\$ 362.61	\$ 32.69	\$ 9.52	\$ 7.26	\$ 1.92	(11,086.42)
	8.16%	3.40%	0.30%	0.09%	0.07%	0.02%	-100.00%

7/14/20

: Code

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
\$	19,246,172	\$ 23,487,195	\$ 22,849,127	\$ 22,871,746	\$ 22,148,674	\$ 26,771,333	\$ 3,276,849
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,624,776	2,385,819	2,322,089	2,321,792	2,256,907	2,220,956	-	-
6,539,773	5,127,026	5,090,143	5,089,960	5,050,904	-	-	-
-	-	-	-	-	-	-	-
\$ 30,410,721	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485	\$ 28,992,289	\$ 3,276,849	-
\$ 4,597,779	\$ 2,421,283	\$ 2,322,089	\$ 2,321,792	\$ 2,256,907	\$ 2,220,956	\$ -	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
\$	30,410,721	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485	\$ 28,992,289	\$ 3,276,849
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 30,410,721	\$ 31,000,040	\$ 30,261,359	\$ 30,283,498	\$ 29,456,485	\$ 28,992,289	\$ 3,276,849	-

		7/14/20

TRUE

TRUE

TRUE

TRUE

TRUE

TRUE

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
2947	2863	2820.384245	2778.402826	2737.046299	0	0
2,803.14	2,728.10	2,728.10	2,652.25	2,615.12	-	-
2,226	2,176	2,144	2,112	2,080	-	-
75.56%	76.03%	76.03%	76.03%	76.03%	0.00%	0.00%