

Description	Resource Codes	Object Codes	2019-20 Estimated 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	31,000,040.00	0.00	31,000,040.00	27,850,892.00	0.00	27,850,892.00	-10.2%
2) Federal Revenue		8100-8299	0.00	4,412,051.00	4,412,051.00	0.00	6,229,248.00	6,229,248.00	41.2%
3) Other State Revenue		8300-8599	799,044.00	1,793,469.00	2,592,513.00	532,400.00	3,416,730.00	3,949,130.00	52.3%
4) Other Local Revenue		8600-8799	232,396.00	1,469,201.00	1,701,597.00	140,500.00	1,912,908.00	2,053,408.00	20.7%
5) TOTAL, REVENUES			32,031,480.00	7,674,721.00	39,706,201.00	28,523,792.00	11,558,886.00	40,082,678.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,714,456.00	3,133,820.00	14,848,276.00	11,504,374.00	3,229,559.00	14,733,933.00	-0.8%
2) Classified Salaries		2000-2999	4,600,842.00	2,345,317.00	6,946,159.00	4,247,388.00	2,875,839.00	7,123,227.00	2.5%
3) Employee Benefits		3000-3999	8,398,027.00	4,154,551.00	12,552,578.00	7,343,408.00	4,954,361.00	12,297,769.00	-2.0%
4) Books and Supplies		4000-4999	722,009.00	1,238,823.00	1,960,832.00	969,919.00	1,591,618.00	2,561,537.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	3,104,280.00	928,652.00	4,032,932.00	2,606,667.00	1,443,033.00	4,049,700.00	0.4%
6) Capital Outlay		6000-6999	0.00	101,638.00	101,638.00	22,984.00	1,481,459.00	1,504,443.00	1380.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,587.00	454,705.00	501,292.00	117,000.00	35,000.00	152,000.00	-69.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(275,112.00)	226,112.00	(49,000.00)	(273,248.00)	231,172.00	(42,076.00)	-14.1%
9) TOTAL, EXPENDITURES			28,311,089.00	12,583,618.00	40,894,707.00	26,538,492.00	15,842,041.00	42,380,533.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,720,391.00	(4,908,897.00)	(1,188,506.00)	1,985,300.00	(4,283,155.00)	(2,297,855.00)	93.3%
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	(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%

			2019-20 Estimated 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)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,014,463.00)	(174,043.00)	(1,188,506.00)	(2,126,333.00)	(171,522.00)	(2,297,855.00)	93.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,660,775.00	1,541,161.00	9,201,936.00	6,843,960.00	1,367,118.00	8,211,078.00	-10.8%
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)			7,858,423.00	1,541,161.00	9,399,584.00	6,843,960.00	1,367,118.00	8,211,078.00	-12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,858,423.00	1,541,161.00	9,399,584.00	6,843,960.00	1,367,118.00	8,211,078.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			6,843,960.00	1,367,118.00	8,211,078.00	4,717,627.00	1,195,596.00	5,913,223.00	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	16,000.00	0.00	16,000.00	New
Stores		9712	41,000.00	0.00	41,000.00	112,411.00	0.00	112,411.00	174.2%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,367,118.00	1,367,118.00	0.00	1,195,596.00	1,195,596.00	-12.5%
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	5,491,549.00	0.00	5,491,549.00	3,314,216.00	0.00	3,314,216.00	-39.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,310,000.00	0.00	1,310,000.00	1,275,000.00	0.00	1,275,000.00	-2.7%
Unassigned/Unappropriated Amount		9790	1,411.00	0.00	1,411.00	0.00	0.00	0.00	-100.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) In County Treasury		9110	6,802,960.00	1,367,118.00	8,170,078.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	41,000.00	0.00	41,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,843,960.00	1,367,118.00	8,211,078.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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 (G9 + H2) - (I6 + J2)			6,843,960.00	1,367,118.00	8,211,078.00				

			2019-20 Estimated 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,497,894.00	0.00	21,497,894.00	19,461,614.00	0.00	19,461,614.00	-9.5%
Education Protection Account State Aid - Current Year		8012	4,524,518.00	0.00	4,524,518.00	3,447,316.00	0.00	3,447,316.00	-23.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	62,773.00	0.00	62,773.00	62,773.00	0.00	62,773.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,461,808.00	0.00	6,461,808.00	6,461,808.00	0.00	6,461,808.00	0.0%
Unsecured Roll Taxes		8042	266,712.00	0.00	266,712.00	266,712.00	0.00	266,712.00	0.0%
Prior Years' Taxes		8043	363,603.00	0.00	363,603.00	363,603.00	0.00	363,603.00	0.0%
Supplemental Taxes		8044	98,626.00	0.00	98,626.00	98,626.00	0.00	98,626.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(685,955.00)	0.00	(685,955.00)	(685,955.00)	0.00	(685,955.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	216,178.00	0.00	216,178.00	216,178.00	0.00	216,178.00	0.0%
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			32,806,157.00	0.00	32,806,157.00	29,692,675.00	0.00	29,692,675.00	-9.5%
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	(1,806,117.00)	0.00	(1,806,117.00)	(1,841,783.00)	0.00	(1,841,783.00)	2.0%
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			31,000,040.00	0.00	31,000,040.00	27,850,892.00	0.00	27,850,892.00	-10.2%
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	530,828.00	530,828.00	0.00	536,581.00	536,581.00	1.1%
Special Education Discretionary Grants		8182	0.00	100,770.00	100,770.00	0.00	11,175.00	11,175.00	-88.9%
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		1,392,840.00	1,392,840.00		1,015,858.00	1,015,858.00	-27.1%
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		255,264.00	255,264.00		133,072.00	133,072.00	-47.9%
Title III, Part A, Immigrant Student Program	4201	8290		3,398.00	3,398.00		2,961.00	2,961.00	-12.9%

Description	Resource Codes	Object Codes	2019-20 Estimated 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		68,371.00	68,371.00		31,365.00	31,365.00	-54.1%
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								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		250,306.00	250,306.00		124,696.00	124,696.00	-50.2%
Career and Technical Education	3500-3599	8290		32,626.00	32,626.00		32,626.00	32,626.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,777,648.00	1,777,648.00	0.00	4,340,914.00	4,340,914.00	144.2%
TOTAL, FEDERAL REVENUE			0.00	4,412,051.00	4,412,051.00	0.00	6,229,248.00	6,229,248.00	41.2%
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	115,364.00	0.00	115,364.00	115,000.00	0.00	115,000.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	422,581.00	147,317.00	569,898.00	417,399.00	147,317.00	564,716.00	-0.9%
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		3,431.00	3,431.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		(61,007.00)	(61,007.00)		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	1,579,826.00	1,840,925.00	1.00	3,145,511.00	3,145,512.00	70.9%
TOTAL, OTHER STATE REVENUE			799,044.00	1,793,469.00	2,592,513.00	532,400.00	3,416,730.00	3,949,130.00	52.3%

			2019-20 Estimated 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)	C & 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	93,000.00	0.00	93,000.00	92,000.00	0.00	92,000.00	-1.1%
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	139,396.00	200,154.00	339,550.00	48,500.00	273,812.00	322,312.00	-5.1%
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		1,269,047.00	1,269,047.00		1,239,096.00	1,239,096.00	-2.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			232,396.00	1,469,201.00	1,701,597.00	140,500.00	1,912,908.00	2,053,408.00	20.7%
TOTAL, REVENUES			32,031,480.00	7,674,721.00	39,706,201.00	28,523,792.00	11,558,886.00	40,082,678.00	0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	9,338,957.00	2,458,447.00	11,797,404.00	9,200,163.00	2,360,605.00	11,560,768.00	-2.0%
Certificated Pupil Support Salaries		1200	674,370.00	428,822.00	1,103,192.00	607,101.00	600,670.00	1,207,771.00	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,481,276.00	155,695.00	1,636,971.00	1,520,060.00	116,887.00	1,636,947.00	0.0%
Other Certificated Salaries		1900	219,853.00	90,856.00	310,709.00	177,050.00	151,397.00	328,447.00	5.7%
TOTAL, CERTIFICATED SALARIES			11,714,456.00	3,133,820.00	14,848,276.00	11,504,374.00	3,229,559.00	14,733,933.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	458,948.00	1,641,405.00	2,100,353.00	182,652.00	1,941,945.00	2,124,597.00	1.2%
Classified Support Salaries		2200	1,969,294.00	305,864.00	2,275,158.00	2,098,428.00	334,304.00	2,432,732.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	140,360.00	102,476.00	242,836.00	125,406.00	44,453.00	169,859.00	-30.1%
Clerical, Technical and Office Salaries		2400	1,518,103.00	178,957.00	1,697,060.00	1,368,560.00	287,725.00	1,656,285.00	-2.4%
Other Classified Salaries		2900	514,137.00	116,615.00	630,752.00	472,342.00	267,412.00	739,754.00	17.3%
TOTAL, CLASSIFIED SALARIES			4,600,842.00	2,345,317.00	6,946,159.00	4,247,388.00	2,875,839.00	7,123,227.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,075,679.00	1,721,434.00	3,797,113.00	1,803,125.00	2,264,716.00	4,067,841.00	7.1%
PERS		3201-3202	911,706.00	483,918.00	1,395,624.00	891,602.00	593,834.00	1,485,436.00	6.4%
OASDI/Medicare/Alternative		3301-3302	563,881.00	224,043.00	787,924.00	493,385.00	266,132.00	759,517.00	-3.6%
Health and Welfare Benefits		3401-3402	3,440,322.00	1,326,424.00	4,766,746.00	3,009,373.00	1,385,513.00	4,394,886.00	-7.8%
Unemployment Insurance		3501-3502	22,463.00	2,776.00	25,239.00	7,864.00	3,049.00	10,913.00	-56.8%
Workers' Compensation		3601-3602	1,036,335.00	321,514.00	1,357,849.00	905,723.00	351,061.00	1,256,784.00	-7.4%
OPEB, Allocated		3701-3702	305,453.00	51,828.00	357,281.00	232,336.00	90,056.00	322,392.00	-9.8%
OPEB, Active Employees		3751-3752	42,196.00	22,614.00	64,810.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	(8.00)	0.00	(8.00)	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			8,398,027.00	4,154,551.00	12,552,578.00	7,343,408.00	4,954,361.00	12,297,769.00	-2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	99,930.00	99,930.00	0.00	202,400.00	202,400.00	102.5%
Books and Other Reference Materials		4200	620.00	23,418.00	24,038.00	441.00	960.00	1,401.00	-94.2%
Materials and Supplies		4300	670,822.00	1,035,074.00	1,705,896.00	940,286.00	1,001,331.00	1,941,617.00	13.8%
Noncapitalized Equipment		4400	50,567.00	79,801.00	130,368.00	29,192.00	386,127.00	415,319.00	218.6%
Food		4700	0.00	600.00	600.00	0.00	800.00	800.00	33.3%
TOTAL, BOOKS AND SUPPLIES			722,009.00	1,238,823.00	1,960,832.00	969,919.00	1,591,618.00	2,561,537.00	30.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	29,273.00	29,273.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	32,048.00	87,675.00	119,723.00	28,184.00	38,488.00	66,672.00	-44.3%
Dues and Memberships		5300	15,060.00	7,021.00	22,081.00	13,548.00	4,029.00	17,577.00	-20.4%
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	1,025,059.00	88,913.00	1,113,972.00	1,161,575.00	39,200.00	1,200,775.00	7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,150.00	150,268.00	242,418.00	135,047.00	185,900.00	320,947.00	32.4%
Transfers of Direct Costs		5710	(40,182.00)	40,182.00	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	1,570,425.00	520,474.00	2,090,899.00	966,401.00	1,016,477.00	1,982,878.00	-5.2%
Communications		5900	113,324.00	4,846.00	118,170.00	35,718.00	125,400.00	161,118.00	36.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,104,280.00	928,652.00	4,032,932.00	2,606,667.00	1,443,033.00	4,049,700.00	0.4%

			2019-20 Estimated 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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	79,998.00	79,998.00	0.00	59,535.00	59,535.00	-25.6%
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	21,640.00	21,640.00	22,984.00	1,161,924.00	1,184,908.00	5375.5%
TOTAL, CAPITAL OUTLAY			0.00	101,638.00	101,638.00	22,984.00	1,481,459.00	1,504,443.00	1380.2%
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	46,587.00	29,960.00	76,547.00	117,000.00	35,000.00	152,000.00	98.6%
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	207,547.00	207,547.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	217,198.00	217,198.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,587.00	454,705.00	501,292.00	117,000.00	35,000.00	152,000.00	-69.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(226,112.00)	226,112.00	0.00	(231,172.00)	231,172.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(49,000.00)	0.00	(49,000.00)	(42,076.00)	0.00	(42,076.00)	-14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(275,112.00)	226,112.00	(49,000.00)	(273,248.00)	231,172.00	(42,076.00)	-14.1%
TOTAL, EXPENDITURES			28,311,089.00	12,583,618.00	40,894,707.00	26,538,492.00	15,842,041.00	42,380,533.00	3.6%



			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource 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
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	(4,734,854.00)	4,734,854.00	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			(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%

			2019-20 Estimated 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	31,000,040.00	0.00	31,000,040.00	27,850,892.00	0.00	27,850,892.00	-10.2%
2) Federal Revenue		8100-8299	0.00	4,412,051.00	4,412,051.00	0.00	6,229,248.00	6,229,248.00	41.2%
3) Other State Revenue		8300-8599	799,044.00	1,793,469.00	2,592,513.00	532,400.00	3,416,730.00	3,949,130.00	52.3%
4) Other Local Revenue		8600-8799	232,396.00	1,469,201.00	1,701,597.00	140,500.00	1,912,908.00	2,053,408.00	20.7%
5) TOTAL, REVENUES			32,031,480.00	7,674,721.00	39,706,201.00	28,523,792.00	11,558,886.00	40,082,678.00	0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		15,692,162.00	8,163,491.00	23,855,653.00	14,448,349.00	9,352,988.00	23,801,337.00	-0.2%
2) Instruction - Related Services	2000-2999		3,108,545.00	986,508.00	4,095,053.00	2,642,947.00	1,353,726.00	3,996,673.00	-2.4%
3) Pupil Services	3000-3999		3,703,602.00	1,175,695.00	4,879,297.00	3,247,766.00	2,917,331.00	6,165,097.00	26.4%
4) Ancillary Services	4000-4999		396,622.00	33,493.00	430,115.00	432,912.00	15,622.00	448,534.00	4.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		139,060.00	0.00	139,060.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		1,976,486.00	415,668.00	2,392,154.00	2,159,666.00	489,878.00	2,649,544.00	10.8%
8) Plant Services	8000-8999		3,246,325.00	1,354,058.00	4,600,383.00	3,488,232.00	1,677,496.00	5,165,728.00	12.3%
9) Other Outgo	9000-9999	Except 7600-7699	48,287.00	454,705.00	502,992.00	118,620.00	35,000.00	153,620.00	-69.5%
10) TOTAL, EXPENDITURES			28,311,089.00	12,583,618.00	40,894,707.00	26,538,492.00	15,842,041.00	42,380,533.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,720,391.00	(4,908,897.00)	(1,188,506.00)	1,985,300.00	(4,283,155.00)	(2,297,855.00)	93.3%
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	(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,734,854.00)	4,734,854.00	0.00	(4,111,633.00)	4,111,633.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,014,463.00)	(174,043.00)	(1,188,506.00)	(2,126,333.00)	(171,522.00)	(2,297,855.00)	93.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,660,775.00	1,541,161.00	9,201,936.00	6,843,960.00	1,367,118.00	8,211,078.00	-10.8%
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)			7,858,423.00	1,541,161.00	9,399,584.00	6,843,960.00	1,367,118.00	8,211,078.00	-12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,858,423.00	1,541,161.00	9,399,584.00	6,843,960.00	1,367,118.00	8,211,078.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			6,843,960.00	1,367,118.00	8,211,078.00	4,717,627.00	1,195,596.00	5,913,223.00	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	16,000.00	0.00	16,000.00	New
Stores		9712	41,000.00	0.00	41,000.00	112,411.00	0.00	112,411.00	174.2%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,367,118.00	1,367,118.00	0.00	1,195,596.00	1,195,596.00	-12.5%
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	5,491,549.00	0.00	5,491,549.00	3,314,216.00	0.00	3,314,216.00	-39.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,310,000.00	0.00	1,310,000.00	1,275,000.00	0.00	1,275,000.00	-2.7%
Unassigned/Unappropriated Amount		9790	1,411.00	0.00	1,411.00	0.00	0.00	0.00	-100.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	124,741.00	119,488.00
6300	Lottery: Instructional Materials	429,687.00	357,004.00
6500	Special Education	14,064.00	14,064.00
6512	Special Ed: Mental Health Services	20,024.00	20,024.00
7510	Low-Performing Students Block Grant	172,998.00	0.00
9010	Other Restricted Local	605,604.00	685,016.00
Total, Restricted Balance		1,367,118.00	1,195,596.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,000.00	1,511,000.00	4.8%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			1,652,000.00	1,721,000.00	4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	522,638.00	519,476.00	-0.6%
3) Employee Benefits		3000-3999	338,645.00	348,270.00	2.8%
4) Books and Supplies		4000-4999	766,973.00	853,298.00	11.3%
5) Services and Other Operating Expenditures		5000-5999	35,562.00	27,154.00	-23.6%
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	49,000.00	42,076.00	-14.1%
9) TOTAL, EXPENDITURES			1,712,818.00	1,790,274.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(60,818.00)	(69,274.00)	13.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,818.00)	(69,274.00)	13.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,239.00	523,421.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,239.00	523,421.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,239.00	523,421.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			523,421.00	454,147.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,000.00	10,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	513,421.00	444,147.00	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	513,421.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	10,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			523,421.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			523,421.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,442,000.00	1,511,000.00	4.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,442,000.00	1,511,000.00	4.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	110,000.00	110,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,000.00	110,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100,000.00	100,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			1,652,000.00	1,721,000.00	4.2%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	425,946.00	412,716.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	55,205.00	69,725.00	26.3%
Clerical, Technical and Office Salaries		2400	41,487.00	37,035.00	-10.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			522,638.00	519,476.00	-0.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,882.00	107,532.00	7.7%
OASDI/Medicare/Alternative		3301-3302	39,744.00	39,739.00	0.0%
Health and Welfare Benefits		3401-3402	161,295.00	163,208.00	1.2%
Unemployment Insurance		3501-3502	256.00	259.00	1.2%
Workers' Compensation		3601-3602	29,915.00	29,869.00	-0.2%
OPEB, Allocated		3701-3702	3,736.00	7,663.00	105.1%
OPEB, Active Employees		3751-3752	3,817.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			338,645.00	348,270.00	2.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,048.00	52,950.00	32.2%
Noncapitalized Equipment		4400	11,095.00	17,500.00	57.7%
Food		4700	715,830.00	782,848.00	9.4%
TOTAL, BOOKS AND SUPPLIES			766,973.00	853,298.00	11.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,800.00	6,837.00	-12.3%
Dues and Memberships		5300	500.00	500.00	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	10,000.00	10,000.00	0.0%
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	17,262.00	9,550.00	-44.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,562.00	27,154.00	-23.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	49,000.00	42,076.00	-14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,000.00	42,076.00	-14.1%
TOTAL, EXPENDITURES			1,712,818.00	1,790,274.00	4.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,000.00	1,511,000.00	4.8%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			1,652,000.00	1,721,000.00	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,663,818.00	1,747,931.00	5.1%
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		49,000.00	42,076.00	-14.1%
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			1,712,818.00	1,790,274.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(60,818.00)	(69,274.00)	13.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,818.00)	(69,274.00)	13.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,239.00	523,421.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,239.00	523,421.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,239.00	523,421.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			523,421.00	454,147.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,000.00	10,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	513,421.00	444,147.00	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,000.00	1,511,000.00	4.8%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			1,652,000.00	1,721,000.00	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,663,818.00	1,747,931.00	5.1%
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		49,000.00	42,076.00	-14.1%
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			1,712,818.00	1,790,274.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(60,818.00)	(69,274.00)	13.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,818.00)	(69,274.00)	13.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,239.00	523,421.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,239.00	523,421.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,239.00	523,421.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			523,421.00	454,147.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,000.00	10,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	513,421.00	444,147.00	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	444,147.00	444,147.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	69,274.00	0.00
Total, Restricted Balance		513,421.00	444,147.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	150,000.00	32,500.00	-78.3%
5) TOTAL, REVENUES			150,000.00	32,500.00	-78.3%
<b>B. EXPENDITURES</b>					
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	7,037.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,007,330.00	6,094,878.00	1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,014,367.00	6,094,878.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,864,367.00)	(6,062,378.00)	3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2,244,200.00	New
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	2,244,200.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,864,367.00)	(3,818,178.00)	-34.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,545.00	3,818,178.00	-60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,545.00	3,818,178.00	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,545.00	3,818,178.00	-60.6%
2) Ending Balance, June 30 (E + F1e)			3,818,178.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,818,178.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,818,178.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			3,818,178.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,818,178.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	150,000.00	32,500.00	-78.3%
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			150,000.00	32,500.00	-78.3%
TOTAL, REVENUES			150,000.00	32,500.00	-78.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,037.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,037.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,424.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,957,906.00	6,094,878.00	2.3%
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	26,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			6,007,330.00	6,094,878.00	1.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			6,014,367.00	6,094,878.00	1.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	2,244,200.00	New
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			0.00	2,244,200.00	New
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	2,244,200.00	New



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	150,000.00	32,500.00	-78.3%
5) TOTAL, REVENUES			150,000.00	32,500.00	-78.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,014,367.00	6,094,878.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,014,367.00	6,094,878.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,864,367.00)	(6,062,378.00)	3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2,244,200.00	New
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	2,244,200.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,864,367.00)	(3,818,178.00)	-34.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,545.00	3,818,178.00	-60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,545.00	3,818,178.00	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,545.00	3,818,178.00	-60.6%
2) Ending Balance, June 30 (E + F1e)			3,818,178.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,818,178.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	3,818,178.00	0.00
Total, Restricted Balance		3,818,178.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,518.00	174,518.00	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,518.00	174,518.00	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,518.00	174,518.00	12.9%
2) Ending Balance, June 30 (E + F1e)			174,518.00	194,518.00	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,518.00	194,518.00	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	174,518.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			174,518.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			174,518.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	2,500.00	1,500.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	17,500.00	18,500.00	5.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	20,000.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	20,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,518.00	174,518.00	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,518.00	174,518.00	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,518.00	174,518.00	12.9%
2) Ending Balance, June 30 (E + F1e)			174,518.00	194,518.00	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,518.00	194,518.00	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	174,518.00	194,518.00
Total, Restricted Balance		174,518.00	194,518.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,104.00	38,604.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,104.00	38,604.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,104.00	38,604.00	1.3%
2) Ending Balance, June 30 (E + F1e)			38,604.00	39,104.00	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	38,604.00	39,104.00	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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	38,604.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			38,604.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			38,604.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			500.00	500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,104.00	38,604.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,104.00	38,604.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,104.00	38,604.00	1.3%
2) Ending Balance, June 30 (E + F1e)			38,604.00	39,104.00	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	38,604.00	39,104.00	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 Estimated Actuals	2020-21 Budget
7710	State School Facilities Projects	38,604.00	39,104.00
Total, Restricted Balance		38,604.00	39,104.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	406,500.00	5,000.00	-98.8%
5) TOTAL, REVENUES			406,500.00	5,000.00	-98.8%
<b>B. EXPENDITURES</b>					
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	772,466.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			772,466.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(365,966.00)	5,000.00	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(365,966.00)	5,000.00	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,290.00	220,324.00	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,290.00	220,324.00	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,290.00	220,324.00	-62.4%
2) Ending Balance, June 30 (E + F1e)			220,324.00	225,324.00	2.3%
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	220,324.00	225,324.00	2.3%
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	220,324.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			220,324.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			220,324.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	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	6,500.00	5,000.00	-23.1%
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			406,500.00	5,000.00	-98.8%
TOTAL, REVENUES			406,500.00	5,000.00	-98.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	337,260.00	0.00	-100.0%
Other Debt Service - Principal		7439	435,206.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			772,466.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			772,466.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	406,500.00	5,000.00	-98.8%
5) TOTAL, REVENUES			406,500.00	5,000.00	-98.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	772,466.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			772,466.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(365,966.00)	5,000.00	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(365,966.00)	5,000.00	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,290.00	220,324.00	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,290.00	220,324.00	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,290.00	220,324.00	-62.4%
2) Ending Balance, June 30 (E + F1e)			220,324.00	225,324.00	2.3%
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	220,324.00	225,324.00	2.3%
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 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	220,324.00	225,324.00
Total, Restricted Balance		220,324.00	225,324.00

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,149,425.00	2,149,425.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149,425.00	2,149,425.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149,425.00	2,149,425.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,149,425.00	2,149,425.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,149,425.00	2,149,425.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,149,425.00	2,149,425.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149,425.00	2,149,425.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149,425.00	2,149,425.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,149,425.00	2,149,425.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,149,425.00	2,149,425.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	2,149,425.00	2,149,425.00
Total, Restricted Balance		2,149,425.00	2,149,425.00

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,803.14	2,803.14	2,803.14	2,728.10	2,650.00	2,728.10
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,803.14	2,803.14	2,803.14	2,728.10	2,650.00	2,728.10
<b>5. District Funded County Program ADA</b>						
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
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.10	6.10	6.10	6.10	6.10	6.10
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,809.24	2,809.24	2,809.24	2,734.20	2,656.10	2,734.20
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
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
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. Charter School County Program Alternative Education ADA</b>						
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
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 295 N. 1st Street, Blythe, CA 92225

Date: June 26, 2020

Place: 295 N. 1st Street, Blythe, CA 92225

Date: June 30, 2020

Time: 06:00 PM

Adoption Date: June 30, 2020

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Meliton Sanchez III

Telephone: (760) 922-4164, Ext: 1230

Title: Assistant Superintendent, Business Svcs.

E-mail: meliton.sanchez@pvusd.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X



CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Not applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- ( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- ( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Riverside Schools Risk Management Association  
4204 Riverwalk Parkway, Suite 400, Riverside, CA 92505

- ( ☐ ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 30, 2020

For additional information on this certification, please contact:

Name: Meliton Sanchez III

Title: Assistant Superintendent, Business Svcs.

Telephone: (760) 922-4164, Ext: 1230

E-mail: meliton.sanchez@pvusd.us

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,733,933.00	301	416,900.00	303	14,317,033.00	305	113,967.00		307	14,203,066.00	309
2000 - Classified Salaries	7,123,227.00	311	430,624.00	313	6,692,603.00	315	981,371.00		317	5,711,232.00	319
3000 - Employee Benefits	12,297,769.00	321	879,320.00	323	11,418,449.00	325	657,503.00		327	10,760,946.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,746,445.00	331	380,700.00	333	3,365,745.00	335	1,414,288.00		337	1,951,457.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,007,624.00	341	84,757.00	343	3,922,867.00	345	263,576.00		347	3,659,291.00	349
TOTAL					39,716,697.00	365	TOTAL			36,285,992.00	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	11,241,278.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	2,124,597.00 380
3. STRS. . . . .		3101 & 3102	3,228,831.00 382
4. PERS. . . . .		3201 & 3202	531,552.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	356,418.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	2,596,727.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	6,883.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	791,614.00 392
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). . . . .			20,877,900.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			919,062.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			19,958,838.00 397
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. . . . .			55.00%
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) . . . . .	55.00%
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). . . . .	36,285,992.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

--

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

**STANDARD:** Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

**DATA ENTRY:** For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,831	2,864		
Charter School	0			
<b>Total ADA</b>	<b>2,831</b>	<b>2,864</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,841	2,844		
Charter School	0			
<b>Total ADA</b>	<b>2,841</b>	<b>2,844</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,841	2,803		
Charter School		0		
<b>Total ADA</b>	<b>2,841</b>	<b>2,803</b>	<b>1.3%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	2,728			
Charter School	0			
<b>Total ADA</b>	<b>2,728</b>			

### 1B. Comparison of District ADA to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

In 2019-2020, the District over estimated ADA at adopted budget.

- 1b. **STANDARD MET** - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

**DATA ENTRY:** Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	3,070	3,006		
Charter School	0	0		
<b>Total Enrollment</b>	<b>3,070</b>	<b>3,006</b>	<b>2.1%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	2,993	2,947		
Charter School	0	0		
<b>Total Enrollment</b>	<b>2,993</b>	<b>2,947</b>	<b>1.5%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	2,947	2,863		
Charter School	0	0		
<b>Total Enrollment</b>	<b>2,947</b>	<b>2,863</b>	<b>2.9%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	2,820			
Charter School	0			
<b>Total Enrollment</b>	<b>2,820</b>			

### 2B. Comparison of District Enrollment to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The District experienced declining enrollment that wasn't anticipated at adopted budget time.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The District experienced declining enrollment that wasn't anticipated at adopted budget time.



### 3. CRITERION: ADA to Enrollment

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,844	3,006	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,844</b>	<b>3,006</b>	<b>94.6%</b>
Second Prior Year (2018-19)			
District Regular	2,803	2,947	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,803</b>	<b>2,947</b>	<b>95.1%</b>
First Prior Year (2019-20)			
District Regular	2,803	2,863	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>2,803</b>	<b>2,863</b>	<b>97.9%</b>
Historical Average Ratio:			95.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.4%</b>

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

**DATA ENTRY:** Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	2,728	2,820		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>2,728</b>	<b>2,820</b>	<b>96.7%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,652	2,778		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>2,652</b>	<b>2,778</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,615	2,737		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>2,615</b>	<b>2,737</b>	<b>95.5%</b>	<b>Met</b>

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The District expects to improve the attendance capture rate in 20-21.

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

**DATA ENTRY:** Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Note:** Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

##### Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	2,809.24	2,734.20	2,652.25	2,615.12
b. Prior Year ADA (Funded)		2,809.24	2,734.20	2,652.25
c. Difference (Step 1a minus Step 1b)		(75.04)	(81.95)	(37.13)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.67%	-3.00%	-1.40%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		-2.31%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-2.67%	-3.00%	-1.40%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		-3.67% to -1.67%	-4.00% to -2.00%	-2.40% to -.40%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,783,745.00	6,783,745.00	6,783,745.00	6,783,745.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

#### 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	32,806,157.00	29,692,675.00	27,495,458.00	27,123,322.00
District's Projected Change in LCFF Revenue:		-9.49%	-7.40%	-1.35%
LCFF Revenue Standard:		-3.67% to -1.67%	-4.00% to -2.00%	-2.40% to -.40%
Status:		Not Met	Not Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

We did not meet the revenue standard in budget years 2020-21 or 2021-22 due to anticipated reductions in LCFF revenue. We also project declining enrollment and attendance which contributes to the reduction in revenue as well.

## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	20,747,025.17	24,217,592.25	85.7%
Second Prior Year (2018-19)	23,693,202.58	27,424,039.59	86.4%
First Prior Year (2019-20)	24,713,325.00	28,311,089.00	87.3%
	Historical Average Ratio:		86.5%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	23,095,170.00	26,538,492.00	87.0%	Met
1st Subsequent Year (2021-22)	24,089,585.00	27,101,073.00	88.9%	Met
2nd Subsequent Year (2022-23)	24,581,130.00	27,899,618.00	88.1%	Met

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.67%	-3.00%	-1.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.67% to 7.33%	-13.00% to 7.00%	-11.40% to 8.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.67% to 2.33%	-8.00% to 2.00%	-6.40% to 3.60%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	4,412,051.00		
Budget Year (2020-21)	6,229,248.00	41.19%	Yes
1st Subsequent Year (2021-22)	3,438,417.00	-44.80%	Yes
2nd Subsequent Year (2022-23)	3,438,417.00	0.00%	No

**Explanation:**  
(required if Yes)

The increase and decrease that exceeds the threshold for explanation is due to the receipt of CARES Act funds in 20-21 and the subsequent reduction of the same revenues in 21-22.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	2,592,513.00		
Budget Year (2020-21)	3,949,130.00	52.33%	Yes
1st Subsequent Year (2021-22)	2,954,130.00	-25.20%	Yes
2nd Subsequent Year (2022-23)	2,954,130.00	0.00%	No

**Explanation:**  
(required if Yes)

In 2020-21, the District receives \$995,000 for a Bus Grant and then reduces the revenue in 2021-22.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	1,701,597.00		
Budget Year (2020-21)	2,053,408.00	20.68%	Yes
1st Subsequent Year (2021-22)	2,053,408.00	0.00%	No
2nd Subsequent Year (2022-23)	2,053,408.00	0.00%	No

**Explanation:**  
(required if Yes)

Redevelopment Rev.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	1,960,832.00		
Budget Year (2020-21)	2,561,537.00	30.64%	Yes
1st Subsequent Year (2021-22)	1,460,785.00	-42.97%	Yes
2nd Subsequent Year (2022-23)	1,460,785.00	0.00%	No

**Explanation:**  
(required if Yes)

Addition (20-21) and then reduction (21-22) of CARES Act related expenditures.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2019-20)	4,032,932.00		
Budget Year (2020-21)	4,049,700.00	0.42%	No
1st Subsequent Year (2021-22)	3,413,735.00	-15.70%	Yes
2nd Subsequent Year (2022-23)	3,420,735.00	0.21%	No

**Explanation:**  
(required if Yes)

Addition (20-21) and then reduction (21-22) of CARES Act related expenditures.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2019-20)	8,706,161.00		
Budget Year (2020-21)	12,231,786.00	40.50%	Not Met
1st Subsequent Year (2021-22)	8,445,955.00	-30.95%	Not Met
2nd Subsequent Year (2022-23)	8,445,955.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2019-20)	5,993,764.00		
Budget Year (2020-21)	6,611,237.00	10.30%	Not Met
1st Subsequent Year (2021-22)	4,874,520.00	-26.27%	Not Met
2nd Subsequent Year (2022-23)	4,881,520.00	0.14%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

The increase and decrease that exceeds the threshold for explanation is due to the receipt of CARES Act funds in 20-21 and the subsequent reduction of the same revenues in 21-22.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

In 2020-21, the District receives \$995,000 for a Bus Grant and then reduces the revenue in 2021-22.

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

Redevelopment Rev.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

Addition (20-21) and then reduction (21-22) of CARES Act related expenditures.

**Explanation:**

Services and Other Exps  
(linked from 6B  
if NOT met)

Addition (20-21) and then reduction (21-22) of CARES Act related expenditures.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	42,380,533.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	42,380,533.00	1,271,415.99	1,275,000.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
| <input type="checkbox"/> | Other (explanation must be provided)  |

**Explanation:**  
(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	1,310,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,682,773.56	7,524,709.02	1,411.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.53)	0.00
e. Available Reserves (Lines 1a through 1d)	6,682,773.56	7,524,708.49	1,311,411.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	34,585,680.84	37,009,421.65	40,894,707.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	34,585,680.84	37,009,421.65	40,894,707.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.3%	20.3%	3.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.4%</b>	<b>6.8%</b>	<b>1.1%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	2,948,953.19	24,217,592.25	N/A	Met
Second Prior Year (2018-19)	692,226.00	27,424,039.59	N/A	Met
First Prior Year (2019-20)	(1,014,463.00)	28,311,089.00	3.6%	Not Met
Budget Year (2020-21) (Information only)	(2,126,333.00)	26,538,492.00		

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

2019-2020 projections indicate a potential \$1,014,463 deficit. Much of this is due to a reluctance to pull back budget for Estimated Actuals due to concerns over COVID 19 needs. The actual deficit will likely be less than indicated above.



## 9. CRITERION: Fund Balance

**STANDARD:** Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

**DATA ENTRY:** Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	2,604,029.00	3,873,781.63	N/A	Met
Second Prior Year (2018-19)	6,529,962.00	6,968,548.75	N/A	Met
First Prior Year (2019-20)	6,097,844.00	7,858,423.00	N/A	Met
Budget Year (2020-21) (Information only)	6,843,960.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,728	2,690	2,652
District's Reserve Standard Percentage Level:	3%	3%	3%

### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

### 10B. Calculating the District's Reserve Standard

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	42,380,533.00	39,076,923.00	39,867,311.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,380,533.00	39,076,923.00	39,867,311.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,271,415.99	1,172,307.69	1,196,019.33
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,271,415.99	1,172,307.69	1,196,019.33

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

#### Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

#### District's Reserve Standard

(Section 10B, Line 7):

Status:

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00
1,275,000.00	1,173,308.00	1,197,019.00
0.00	0.00	(4,112,622.00)
0.00	0.00	0.00
0.00	0.00	0.00
0.00	1,173,308.00	1,197,019.00
0.00	0.00	
1,275,000.00	2,346,616.00	(1,718,584.00)
3.01%	6.01%	-4.31%
1,271,415.99	1,172,307.69	1,196,019.33
Met	Met	Not Met

### 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

Based on the forecast information known at the time of budget adoption, the District projects a significant budget shortage in the 2nd subsequent year. The District developed a stabilization plan and will begin implementing the strategies in the stabilization plan in order to maintain a balanced budget.

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The District is utilizing CARES Act funds to fund some ongoing expenditures. Once the District identifies the expenditures that will remain in the budget, it will shift them to the appropriate resources.

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(4,734,854.00)			
Budget Year (2020-21)	(4,111,633.00)	(623,221.00)	-13.2%	Not Met
1st Subsequent Year (2021-22)	(3,677,146.00)	(434,487.00)	-10.6%	Not Met
2nd Subsequent Year (2022-23)	(4,194,312.00)	517,166.00	14.1%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Contributions decrease due to projected reductions in personnel.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)




---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

Projected payments for bond is an estimate only. The District sold Series B bonds in June 2020, which will affect the actual figures. Additionally, the District moved the long-term payments out of the General Fund budget and are now being paid with Bond proceeds.

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)



## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

325,278.00

0.00

325,278.00

Estimated

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
330,055.00	330,055.00	330,055.00
325,278.00	325,278.00	325,278.00
28	28	28

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	158.0	148.0	146.0	144.0

#### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District is settled with PVTA through June 2022, but the contract has re-openers for Salary and Benefits plus 2 additional articles. Our contract with the Teamsters group expires June 30, 2020.

#### Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

No

No

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

170,895

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
2,077,759	2,077,759	2,077,759
73.0%	73.0%	73.0%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
----	--	--

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
278,678	236,228	221,190
0.0%	-15.0%	-6.0%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	160.2	157.3	147.9	147.9

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

We began the negotiation process with CSEA for the upcoming school year on 6/25/2020. CSEA seeks a 3 year contract with re-openers.

**Negotiations Settled**

- 2a. Per Government Code Section 3547.5(a), date of public disclosure  
board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified  
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted  
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

99,487

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
2,052,645	1,930,350	1,930,350
75.0%	75.0%	75.0%
0.0%	-6.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	48,723	44,091
n/a	n/a	-9.5%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	Yes	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	23.9	24.0	24.0	24.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

24,000

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
343,196	343,196	343,196
80.0%	80.0%	80.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
49,566	38,796	42,011
0.0%	-2.2%	7.6%

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
20,000	20,000	20,000
0.0%	0.0%	0.0%

### S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Not applicable

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes



## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- |  |                |
|--|----------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <div>No</div>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <div>Yes</div> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | <div>Yes</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <div>No</div>  |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div>No</div>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div>No</div>  |
| A7. Is the district's financial system independent of the county office system?  | <div>No</div>  |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)   | <div>Yes</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <div>Yes</div> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

A8 = Lack of Going Concern Letter from RCOE, First Interim Letter (RCOE), and Second Interim Letter (RCOE). A9- We had a Superintendent change that became effective May 6, 2020.

## End of School District Budget Criteria and Standards Review

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(267.00)	0.00	(42,076.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	267.00	0.00	42,076.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	267.00	(267.00)	42,076.00	(42,076.00)	0.00	0.00		

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,850,892.00	-1.28%	27,495,458.00	-1.35%	27,123,322.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	532,400.00	0.00%	532,400.00	0.00%	532,400.00
4. Other Local Revenues	8600-8799	140,500.00	0.00%	140,500.00	0.00%	140,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,111,633.00)	-10.57%	(3,677,146.00)	14.06%	(4,194,312.00)
6. Total (Sum lines A1 thru A5c)		24,412,159.00	0.32%	24,491,212.00	-3.63%	23,601,910.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				11,504,374.00		11,786,834.00
a. Base Salaries				236,228.00		221,190.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				46,232.00		(130,001.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,504,374.00	2.46%	11,786,834.00	0.77%	11,878,023.00
2. Classified Salaries				4,247,388.00		4,545,721.00
a. Base Salaries				48,723.00		44,091.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				249,610.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,247,388.00	7.02%	4,545,721.00	0.97%	4,589,812.00
3. Employee Benefits	3000-3999	7,343,408.00	5.63%	7,757,030.00	4.59%	8,113,295.00
4. Books and Supplies	4000-4999	969,919.00	-8.27%	889,713.00	0.00%	889,713.00
5. Services and Other Operating Expenditures	5000-5999	2,606,667.00	-13.93%	2,243,667.00	13.68%	2,550,667.00
6. Capital Outlay	6000-6999	22,984.00	-87.02%	2,984.00	0.00%	2,984.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	117,000.00	0.00%	117,000.00	0.00%	117,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(273,248.00)	-11.48%	(241,876.00)	0.00%	(241,876.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,538,492.00	2.12%	27,101,073.00	2.95%	27,899,618.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,126,333.00)		(2,609,861.00)		(4,297,708.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,843,960.00		4,717,627.00		2,107,766.00
2. Ending Fund Balance (Sum lines C and D1)		4,717,627.00		2,107,766.00		(2,189,942.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	128,411.00		127,000.00		127,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,314,216.00		807,458.00		598,661.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,275,000.00		1,173,308.00		1,197,019.00
2. Unassigned/Unappropriated	9790	0.00		0.00	Negative, revise assignments	(4,112,622.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,717,627.00		2,107,766.00		(2,189,942.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,275,000.00		1,173,308.00		1,197,019.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,112,622.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			1,173,308.00		1,197,019.00
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		1,275,000.00		2,346,616.00		(1,718,584.00)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in staff plus the end of a grant.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
		0.00	0.00%	0.00	0.00%	0.00
1. LCFF/Revenue Limit Sources	8010-8099					
		6,229,248.00	-44.80%	3,438,417.00	0.00%	3,438,417.00
2. Federal Revenues	8100-8299					
		3,416,730.00	-29.12%	2,421,730.00	0.00%	2,421,730.00
3. Other State Revenues	8300-8599					
		1,912,908.00	0.00%	1,912,908.00	0.00%	1,912,908.00
4. Other Local Revenues	8600-8799					
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	225,324.00	-100.00%	0.00
c. Contributions	8980-8999	4,111,633.00	-10.57%	3,677,146.00	14.06%	4,194,312.00
6. Total (Sum lines A1 thru A5c)		15,670,519.00	-25.49%	11,675,525.00	2.50%	11,967,367.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				3,229,559.00		2,983,995.00
a. Base Salaries				74,598.00		69,850.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(320,162.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,229,559.00	-7.60%	2,983,995.00	2.34%	3,053,845.00
2. Classified Salaries				2,875,839.00		2,194,382.00
a. Base Salaries				38,282.00		34,644.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(719,739.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,875,839.00	-23.70%	2,194,382.00	1.58%	2,229,026.00
3. Employee Benefits	3000-3999	4,954,361.00	-7.25%	4,595,074.00	4.08%	4,782,423.00
4. Books and Supplies	4000-4999	1,591,618.00	-64.12%	571,072.00	0.00%	571,072.00
5. Services and Other Operating Expenditures	5000-5999	1,443,033.00	-18.92%	1,170,068.00	-25.64%	870,068.00
6. Capital Outlay	6000-6999	1,481,459.00	-84.71%	226,459.00	0.00%	226,459.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,000.00	0.00%	35,000.00	0.00%	35,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	231,172.00	-13.57%	199,800.00	0.00%	199,800.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		15,842,041.00	-24.40%	11,975,850.00	-0.07%	11,967,693.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(171,522.00)		(300,325.00)		(326.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,367,118.00		1,195,596.00		895,271.00
2. Ending Fund Balance (Sum lines C and D1)		1,195,596.00		895,271.00		894,945.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	1,195,596.00		895,271.00		894,945.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,195,596.00		895,271.00		894,945.00
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in staff plus the end of a grant.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,850,892.00	-1.28%	27,495,458.00	-1.35%	27,123,322.00
2. Federal Revenues	8100-8299	6,229,248.00	-44.80%	3,438,417.00	0.00%	3,438,417.00
3. Other State Revenues	8300-8599	3,949,130.00	-25.20%	2,954,130.00	0.00%	2,954,130.00
4. Other Local Revenues	8600-8799	2,053,408.00	0.00%	2,053,408.00	0.00%	2,053,408.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	225,324.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,082,678.00	-9.77%	36,166,737.00	-1.65%	35,569,277.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				14,733,933.00		14,770,829.00
a. Base Salaries				310,826.00		291,040.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(273,930.00)		(130,001.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,733,933.00	0.25%	14,770,829.00	1.09%	14,931,868.00
2. Classified Salaries				7,123,227.00		6,740,103.00
a. Base Salaries				87,005.00		78,735.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(470,129.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,123,227.00	-5.38%	6,740,103.00	1.17%	6,818,838.00
3. Employee Benefits	3000-3999	12,297,769.00	0.44%	12,352,104.00	4.40%	12,895,718.00
4. Books and Supplies	4000-4999	2,561,537.00	-42.97%	1,460,785.00	0.00%	1,460,785.00
5. Services and Other Operating Expenditures	5000-5999	4,049,700.00	-15.70%	3,413,735.00	0.21%	3,420,735.00
6. Capital Outlay	6000-6999	1,504,443.00	-84.75%	229,443.00	0.00%	229,443.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	152,000.00	0.00%	152,000.00	0.00%	152,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(42,076.00)	0.00%	(42,076.00)	0.00%	(42,076.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,380,533.00	-7.80%	39,076,923.00	2.02%	39,867,311.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,297,855.00)		(2,910,186.00)		(4,298,034.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,211,078.00		5,913,223.00		3,003,037.00
2. Ending Fund Balance (Sum lines C and D1)		5,913,223.00		3,003,037.00		(1,294,997.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	128,411.00		127,000.00		127,000.00
b. Restricted	9740	1,195,596.00		895,271.00		894,945.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,314,216.00		807,458.00		598,661.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,275,000.00		1,173,308.00		1,197,019.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(4,112,622.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,913,223.00		3,003,037.00		(1,294,997.00)



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,275,000.00		1,173,308.00		1,197,019.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,112,622.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,173,308.00		1,197,019.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,275,000.00		2,346,616.00		(1,718,584.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		6.01%		-4.31%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,728.10		2,690.00		2,652.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,380,533.00		39,076,923.00		39,867,311.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		42,380,533.00		39,076,923.00		39,867,311.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,271,415.99		1,172,307.69		1,196,019.33
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,271,415.99		1,172,307.69		1,196,019.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

SACS2020 Financial Reporting Software - 2020.1.0  
6/25/2020 3:02:15 PM

33-67181-0000000

July 1 Budget  
2019-20 Estimated 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

INTRAFD-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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	8590	-61,007.00

Explanation: The District will return excess Prop. 39 funds to the State of CA.

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	-61,007.00

Explanation: The District will return excess funds to the State of CA.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - 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

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

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

## EXPORT CHECKS

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

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

SACS2020 Financial Reporting Software - 2020.1.0  
6/25/2020 3:04:16 PM

33-67181-0000000

July 1 Budget  
2020-21 Budget  
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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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

## 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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and 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

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED



CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

**EXPORT CHECKS**

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form MYP

Explanation:The MYP is out of balance, because in the second subsequent year, we don't have enough ending fund balance to cover all reserve requirements.

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.

2021 - 2022 UNRESTRICTED BUDGET CHANGES															
Local Control Funding Formula	LCFF Changes	CARES Act (Res 5810) Fund	Redesignated Deposited to FOG	Vacant PUSD Admin/Operating (Including Ground Costs) (Spec. 023)	1% SBA Insurance Fund/9202	Blm Grant	Increase Step/Column	STIS Decrease (to 100% Funding)	PERIS Increase to 100% (Base Funding)	Board Elections (Every other Year)	TX Funding/Carryover Alterations	Decrease Instructional (100%370) (Declining Enrollment w/ 3 R&W Fall Off)	Reduce 2 FTE (Declining Enrollment)	Restricted (Declining)	2020-2021 Changes
Federal Revenues	-\$355,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$355,434
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	-\$355,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$355,434
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$236,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236,228
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$48,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,723
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$76,869	\$23,789	\$128,073	\$0	\$0	\$0	\$0	\$0	\$23,789
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$361,820	\$23,789	\$128,073	\$18,000	\$7,537	\$0	\$0	\$0	\$361,820
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Changes in the Funding Fund Balance	-\$355,434	\$0	\$225,324	\$65,000	-\$846,886	-\$300,000	-\$507,622	-\$31,301	-\$228,701	\$18,000	\$72,649	-\$541,095	\$193,045	\$75,000	-\$355,434
2021 - 2022 RESTRICTED BUDGET CHANGES															
Local Control Funding Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$74,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,598
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$38,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,282
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$2,922	\$7,512	\$100,628	\$0	\$0	\$0	\$0	\$0	\$100,628
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$145,803	\$7,512	\$100,628	\$0	\$7,537	-\$388,106	-\$1,255,000	-\$75,000	-\$1,255,000
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Changes in the Funding Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$145,803	\$7,512	\$100,628	\$0	\$7,537	-\$388,106	-\$1,255,000	-\$75,000	-\$1,255,000
2021 - 2022 COMBINED BUDGET CHANGES															
Local Control Funding Formula	-\$355,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$355,434
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	-\$355,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$355,434
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$310,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,826
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$67,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,005
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$109,791	\$31,301	\$228,701	\$0	\$0	\$0	\$0	\$0	\$31,301
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$995,000	\$607,622	\$31,301	\$228,701	\$18,000	\$72,649	-\$541,095	-\$193,045	-\$1,255,000
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Changes in the Funding Fund Balance	-\$355,434	\$0	\$225,324	\$65,000	-\$846,886	-\$300,000	-\$507,622	-\$31,301	-\$228,701	\$18,000	\$72,649	-\$541,095	\$193,045	\$75,000	-\$355,434
Net Changes in the Funding Fund Balance	-\$355,434	\$0	\$225,324	\$65,000	-\$846,886	-\$300,000	-\$507,622	-\$31,301	-\$228,701	\$18,000	\$72,649	-\$541,095	\$193,045	\$75,000	-\$355,434

2022-2023 UNRESTRICTED BUDGET CHANGES										
	LCFF Calculation Changes	Increase in State/Column	STTE Increase to 18.1% (Base Funding)	PERIS Increase to 25.5% (Base Funding)	Utilities Increase	Revenue Deposited to F06	Reverse 1x Shift Reimbursement to F06/MS05	Reverse 1x Shift Teachers (Enrollment)	2022-2023 Changes	
Local Control Funding Formula										
Federal Revenues	-\$372,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$372,136	
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	-\$372,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$372,136	
Certificated Salaries	\$0	\$223,190	\$0	\$0	\$0	\$0	\$0	\$0	\$223,190	
Classified Salaries	\$0	\$44,092	\$0	\$0	\$0	\$0	\$0	\$0	\$44,092	
Employee Benefits	\$0	\$77,171	\$250,596	\$91,543	\$0	\$0	\$0	\$0	\$366,265	
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$7,000	\$0	\$300,000	\$0	\$307,000	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Direct Support/Indirect Costs	\$0	\$342,453	\$250,596	\$91,543	\$7,000	\$0	\$300,000	-\$193,045	\$798,546	
Total Expenditures	\$0	\$342,453	\$250,596	\$91,543	\$7,000	\$0	\$300,000	-\$193,045	\$798,546	
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contributions	\$0	-\$140,780	-\$79,135	-\$71,927	\$0	-\$225,324	\$0	\$0	-\$317,166	
Total Other Financing Sources/Uses	\$0	-\$140,780	-\$79,135	-\$71,927	\$0	-\$225,324	\$0	\$0	-\$317,166	
Net Changes in the Ending Fund Balance	-\$372,136	-\$463,232	-\$329,731	-\$163,470	\$7,000	-\$225,324	-\$300,000	\$193,045	-\$1,687,848	
2022-2023 RESTRICTED BUDGET CHANGES										
Local Control Funding Formula										
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Certificated Salaries	\$0	\$69,849	\$0	\$0	\$0	\$0	\$0	\$0	\$69,849	
Classified Salaries	\$0	\$34,643	\$0	\$0	\$0	\$0	\$0	\$0	\$34,643	
Employee Benefits	\$0	\$36,287	\$79,135	\$71,927	\$0	\$0	\$0	\$0	\$187,349	
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	-\$300,000	\$0	-\$300,000	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Direct Support/Indirect Costs	\$0	\$140,780	\$79,135	\$71,927	\$0	\$0	\$0	\$0	\$300,000	
Total Expenditures	\$0	\$140,780	\$79,135	\$71,927	\$0	\$0	\$0	\$0	\$300,000	
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	-\$225,324	\$0	\$0	-\$225,324	
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contributions	\$0	\$140,780	\$79,135	\$71,927	\$0	-\$225,324	\$0	\$0	\$517,166	
Total Other Financing Sources/Uses	\$0	\$140,780	\$79,135	\$71,927	\$0	-\$225,324	\$0	\$0	\$291,842	
Net Changes in the Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	
2022-2023 COMBINED BUDGET CHANGES										
Local Control Funding Formula										
Federal Revenues	-\$372,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$372,136	
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	-\$372,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$372,136	
Certificated Salaries	\$0	\$229,109	\$0	\$0	\$0	\$0	\$0	\$0	\$229,109	
Classified Salaries	\$0	\$78,735	\$0	\$0	\$0	\$0	\$0	\$0	\$78,735	
Employee Benefits	\$0	\$113,458	\$329,731	\$163,470	\$0	\$0	\$0	\$0	\$594,614	
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services, Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	-\$300,000	\$0	-\$300,000	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Direct Support/Indirect Costs	\$0	\$463,232	\$329,731	\$163,470	\$0	-\$541,095	-\$300,000	-\$193,045	\$463,388	
Total Expenditures	\$0	\$463,232	\$329,731	\$163,470	\$0	-\$541,095	-\$300,000	-\$193,045	\$463,388	
Transfers In/Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers Out/Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Changes in the Ending Fund Balance	-\$372,136	-\$463,232	-\$329,731	-\$163,470	\$0	-\$541,095	-\$300,000	\$193,045	-\$855,524	

Palo Verde USD 2020-2021 Adopted Budget Multi-Year Assumptions for 2020-21 through 2022-23

TOTAL UNRESTRICTED MYP	2020-2021 Adopted Budget	Incremental Changes for 2021-2022	2021-2022 Projected Budget	Incremental Changes for 2022-2023	2022-2023 Projected Budget
Local Control Funding Formula	\$ 27,850,892	\$ (355,434)	\$ 27,495,458	\$ (372,136)	\$ 27,123,322
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 532,400	\$ -	\$ 532,400	\$ -	\$ 532,400
Other Local Revenues	\$ 140,500	\$ -	\$ 140,500	\$ -	\$ 140,500
Total Revenues	\$ 28,523,792	\$ (355,434)	\$ 28,168,358	\$ (372,136)	\$ 27,796,222
Certificated Salaries	\$ 11,504,374	\$ 282,460	\$ 11,786,834	\$ 91,190	\$ 11,878,023
Classified Salaries	\$ 4,247,388	\$ 298,333	\$ 4,545,721	\$ 44,092	\$ 4,589,812
Employee Benefits	\$ 7,343,408	\$ 413,622	\$ 7,757,030	\$ 356,265	\$ 8,113,295
Books and Supplies	\$ 969,919	\$ (80,206)	\$ 889,713	\$ -	\$ 889,713
Services, Other Operating Expenses	\$ 2,606,667	\$ (363,000)	\$ 2,243,667	\$ 307,000	\$ 2,550,667
Capital Outlay	\$ 22,984	\$ (20,000)	\$ 2,984	\$ -	\$ 2,984
Other Outgo	\$ 117,000	\$ -	\$ 117,000	\$ -	\$ 117,000
Direct Support/Indirect Costs	\$ (273,248)	\$ 31,372	\$ (241,876)	\$ -	\$ (241,876)
Total Expenditures	\$ 26,538,492	\$ 562,581	\$ 27,101,073	\$ 798,546	\$ 27,899,619
Transfers In/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (4,111,633)	\$ 434,487	\$ (3,677,146)	\$ (517,166)	\$ (4,194,312)
Total Other Financing Sources/Uses	\$ (4,111,633)	\$ 434,487	\$ (3,677,146)	\$ (517,166)	\$ (4,194,312)
Net Changes in the Ending Fund Balance	\$ (2,126,333)	\$ (483,528)	\$ (2,609,861)	\$ (1,687,848)	\$ (4,297,710)
Beginning Fund Balance	\$ 6,843,960		\$ 4,717,627		\$ 2,107,766
Adjustments- (Audit, Etc...)	\$ 0		\$ 0		\$ 0
Ending Fund Balance	\$ 4,717,627		\$ 2,107,766		\$ (2,189,944)
Components of Reserves:					
Warehouse, Revolving, Pre paid	\$ 127,000	\$ 0	\$ 127,000		\$ 127,000
Assigned: OPSC	\$ 500,000	\$ 0	\$ 500,000		\$ 500,000
Assigned: SCALE Academy	\$ 98,661	\$ 0	\$ 98,661		\$ 98,661
Other: Fund Balance or Shortfall	\$ 2,716,966	\$ 0	\$ 208,797		\$ (4,112,624)
Reserves: @ 3%	\$ 1,275,000	\$ (98,108)	\$ 1,173,308	\$ 24,712	\$ 1,197,019
TOTAL RESTRICTED MYP					
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 6,229,248	\$ (2,790,831)	\$ 3,438,417	\$ -	\$ 3,438,417
Other State Revenues	\$ 3,416,730	\$ (995,000)	\$ 2,421,730	\$ -	\$ 2,421,730
Other Local Revenues	\$ 1,912,908	\$ -	\$ 1,912,908	\$ -	\$ 1,912,908
Total Revenues	\$ 11,558,886	\$ (3,785,831)	\$ 7,773,055	\$ -	\$ 7,773,055
Certificated Salaries	\$ 3,229,559	\$ (245,564)	\$ 2,983,995	\$ 69,849	\$ 3,053,845
Classified Salaries	\$ 2,875,839	\$ (681,457)	\$ 2,194,382	\$ 34,643	\$ 2,229,026
Employee Benefits	\$ 4,954,361	\$ (359,287)	\$ 4,595,074	\$ 187,349	\$ 4,782,423
Books and Supplies	\$ 1,591,618	\$ (1,020,546)	\$ 571,072	\$ -	\$ 571,072
Services, Other Operating Expenses	\$ 1,443,033	\$ (272,965)	\$ 1,170,068	\$ (300,000)	\$ 870,068
Capital Outlay	\$ 1,481,459	\$ (1,255,000)	\$ 226,459	\$ -	\$ 226,459
Other Outgo	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000
Direct Support/Indirect Costs	\$ 231,172	\$ (31,372)	\$ 199,800	\$ -	\$ 199,800
Total Expenditures	\$ 15,842,041	\$ (3,866,191)	\$ 11,975,850	\$ (8,158)	\$ 11,967,692
Transfers In/Other Sources		\$ 225,324	\$ 225,324	\$ (225,324)	\$ -

Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ 4,111,633	\$ (434,487)	\$ 3,677,146	\$ 517,166	\$ 4,194,312
Total Other Financing Sources/Uses	\$ 4,111,633	\$ (209,163)	\$ 3,902,470	\$ 291,842	\$ 4,194,312
Net Changes in the Ending Fund Balance	\$ (171,522)	\$ (128,803)	\$ (300,325)	\$ 300,000	\$ (325)
Beginning Fund Balance	\$ 1,367,118		\$ 1,195,596		\$ 895,271
Restricted Ending Fund Balance	\$ 1,195,596		\$ 895,271		\$ 894,946
Components of Ending Fund Balance					
	\$ -		\$ -		\$ -
	\$ -	\$ -	\$ -		\$ -
Other Fund Balance Assignments	\$ 1,195,596	\$ -	\$ 895,271	\$ -	\$ 894,946
TOTAL COMBINED MYP					
Local Control Funding Formula	\$ 27,850,892	\$ (355,434)	\$ 27,495,458	\$ (372,136)	\$ 27,123,322
Federal Revenues	\$ 6,229,248	\$ (2,790,831)	\$ 3,438,417	\$ -	\$ 3,438,417
Other State Revenues	\$ 3,949,130	\$ (995,000)	\$ 2,954,130	\$ -	\$ 2,954,130
Other Local Revenues	\$ 2,053,408	\$ -	\$ 2,053,408	\$ -	\$ 2,053,408
Total Revenues	\$ 40,082,678	\$ (4,141,265)	\$ 35,941,413	\$ (372,136)	\$ 35,569,277
Certificated Salaries	\$ 14,733,933	\$ 36,896	\$ 14,770,829	\$ 161,039	\$ 14,931,868
Classified Salaries	\$ 7,123,227	\$ (383,124)	\$ 6,740,103	\$ 78,735	\$ 6,818,838
Employee Benefits	\$ 12,297,769	\$ 54,335	\$ 12,352,104	\$ 543,614	\$ 12,895,719
Books and Supplies	\$ 2,561,537	\$ (1,100,752)	\$ 1,460,785	\$ -	\$ 1,460,785
Services, Other Operating Expenses	\$ 4,049,700	\$ (635,965)	\$ 3,413,735	\$ 7,000	\$ 3,420,735
Capital Outlay	\$ 1,504,443	\$ (1,275,000)	\$ 229,443	\$ -	\$ 229,443
Other Outgo	\$ 152,000	\$ -	\$ 152,000	\$ -	\$ 152,000
Direct Support/Indirect Costs	\$ (42,076)	\$ -	\$ (42,076)	\$ -	\$ (42,076)
Total Expenditures	\$ 42,380,533	\$ (3,303,610)	\$ 39,076,923	\$ 790,388	\$ 39,867,312
Transfers In/Other Sources	\$ -	\$ -	\$ 225,324	\$ (225,324)	\$ -
Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ 225,324	\$ (225,324)	\$ -
Net Changes in the Ending Fund Balance	\$ (2,297,855)	\$ (837,655)	\$ (2,910,186)	\$ (1,387,848)	\$ (4,298,035)
Beginning Fund Balance	\$ 8,211,078	\$ -	\$ 5,913,223	\$ -	\$ 3,003,037
Ending Fund Balance	\$ 5,913,223	\$ -	\$ 3,003,037	\$ -	\$ (1,294,998)

LCFF Calculator Universal Assumptions  
Palo Verde Unified (67181) - 2020-2021 Adopted Budget

USER NOTES

LEA: Palo Verde Unified  
District

67181 5 digit District code or 7 digit School code (from the CDS code)  
Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)  
2013-14 First LCFF certification year (leaves prior years on the Calculator tab)

Projection 2020-2021 Adopted Budget

Projection 05/26/20

2012-13 2013-14 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25

CDE's Funding Rates and Information:  
<https://www.cde.ca.gov/ft/aa/palvercola.asp>

Statutory COLA & Augmentation

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

Statutory COLA

Augmentation (COLA Suspension)

Base Grant Provision Factor

Add-on, ERT & MSA Provision Factor

LCFF Gap Closed Percentage

(Preliminary 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

1.57%	3.70%	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
1.57%	2.71%	3.26%	2.31%	2.48%	3.26%	1.80%	0.00%
0.00%	0.99%	0.00%	-2.31%	0.00%	0.00%	0.00%	0.00%
		0.00%	-7.92%	-12.1780%	-14.9505%	-16.4533%	-16.4516%
		0.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
12.0016574%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$ 12,921.15	—	—	—	—	—	—	—
21.5165%	21.12293943%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
21.03170000%	30.50770954%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
0.0912%	0.2357%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 9,562	\$ 10,302	\$ 10,561	\$ 9,836	\$ 9,845	\$ 9,846	\$ 7,830	\$ 7,830
Grades 4-6	\$ 8,789	\$ 9,472	\$ 9,803	\$ 9,043	\$ 9,052	\$ 9,053	\$ 7,199	\$ 7,199
Grades 7-8	\$ 9,051	\$ 9,753	\$ 10,093	\$ 9,311	\$ 9,319	\$ 9,321	\$ 7,412	\$ 7,412
Grades 9-12	\$ 10,760	\$ 11,596	\$ 12,002	\$ 11,071	\$ 11,081	\$ 11,082	\$ 8,813	\$ 8,813

Base Grants

Grades TK-3	\$ 6,952	\$ 7,459	\$ 7,702	\$ 7,880	\$ 8,075	\$ 8,338	\$ 8,488	\$ 8,488
Grades 4-6	\$ 7,056	\$ 7,571	\$ 7,818	\$ 7,999	\$ 8,197	\$ 8,464	\$ 8,616	\$ 8,616
Grades 7-8	\$ 7,266	\$ 7,796	\$ 8,050	\$ 8,236	\$ 8,440	\$ 8,715	\$ 8,872	\$ 8,872
Grades 9-12	\$ 8,419	\$ 9,034	\$ 9,329	\$ 9,544	\$ 9,781	\$ 10,100	\$ 10,282	\$ 10,282

Grade Span Adjustment

Grades TK-3	\$ 724	\$ 776	\$ 801	\$ 820	\$ 840	\$ 867	\$ 883	\$ 883
Grades 9-12	\$ 219	\$ 235	\$ 243	\$ 248	\$ 254	\$ 263	\$ 267	\$ 267

## Prorated Base, Supplemental and Concentration Rate per ADA

	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
✓	\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830
✓	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199
✓	\$ 8,813	\$ 8,813	\$ 8,813	\$ 8,813

### Prorated Base Grants

[illegible]Prorated Grade Span Adjustment

Grades TK-3	\$	724	\$	776	\$	801	\$	738	\$	738	\$	738	\$	738	\$	730
Grades 9-12	\$	219	\$	235	\$	243	\$	223	\$	223	\$	223	\$	223	\$	223

**Necessary Small School Selection (if applicable)**

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

Supplemental Grant		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	1,535	\$	1,647	\$	1,701	\$	1,566	\$	1,566
Grades 4-6	\$	1,411	\$	1,514	\$	1,564	\$	1,440	\$	1,440
Grades 7-8	\$	1,453	\$	1,559	\$	1,610	\$	1,482	\$	1,482
Grades 9-12	\$	1,728	\$	1,854	\$	1,914	\$	1,763	\$	1,763
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3		74.38%		75.15%		75.55%		75.88%		76.05%
Grades 4-6	\$	1,142	\$	1,238	\$	1,285	\$	1,188	\$	1,191
Grades 7-8	\$	1,050	\$	1,181	\$	1,181	\$	1,093	\$	1,095
Grades 9-12	\$	1,081	\$	1,172	\$	1,216	\$	1,125	\$	1,128
	\$	1,285	\$	1,393	\$	1,446	\$	1,337	\$	1,340
Concentration Grant (>55% population)		50.00%		50.00%		50.00%		50.00%		50.00%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	3,838	\$	4,118	\$	4,252	\$	3,915	\$	3,915
Grades 4-6	\$	3,528	\$	3,785	\$	3,909	\$	3,600	\$	3,600
Grades 7-8	\$	3,633	\$	3,898	\$	4,025	\$	3,706	\$	3,706
Grades 9-12	\$	4,319	\$	4,635	\$	4,786	\$	4,407	\$	4,407
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3		19.3800%		20.1500%		20.5500%		20.8800%		21.0560%
Grades 4-6	\$	744	\$	830	\$	874	\$	817	\$	824
Grades 7-8	\$	684	\$	763	\$	803	\$	752	\$	758
Grades 9-12	\$	837	\$	934	\$	984	\$	920	\$	928



**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>					
<b>2012-13 ADA for Rates</b>					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	3,316.69		3,316.69
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA	3,316.69	-	3,316.69
<b>2012-13 Revenue Limit Data Elements</b>					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,733.87		\$ 6,733.87
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ -		\$ -
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj	\$ 6,733.87	\$ -	\$ 6,733.87
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 187,519		\$ 187,519
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 37,712		\$ 37,712
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj	\$ 149,807	\$ -	\$ 149,807
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
<b>Calculated Rates per ADA</b>					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA	\$ 5,234.10		\$ 5,234.10
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA	\$ 45.17		\$ 45.17
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA	\$ 5,279.27		\$ 5,279.27
B-11	School District LCFF Transition	Prior Year Cumulative Gap Rate	\$ -		\$ -
<b>Necessary Small School Data</b>					
G-4	N/A	Necessary Small School Add-on Amount	\$ 332.55		\$ 332.55
	Sch District Revenue Limit	Allowance for Necessary Small School (deficit)	\$ -		\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 17,509,702		\$ 17,509,702
E-2	Sch District Revenue Limit	Local Revenue	\$ 8,484,399		\$ 8,484,399
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -

**9,025,303**

**State Aid for Revenue Limit**

**2012-13 CHARTER SCHOOL DATA**

**Charter School per ADA calculations**

<b>2012-13 Elements</b>					
B-1	Charter School LCFF	2012-13 General Purpose Funding	\$ -		\$ -
B-2	Charter School LCFF	2012-13 Funded ADA	\$ -		\$ -
<b>2012-13 Calculated Floor Rates</b>					
B-3	Charter School LCFF	Base Floor Rate per ADA	\$ -	\$ -	\$ -
B-7	Charter School LCFF	Categorical Program Entitlement Rate per	\$ -		\$ -
B-9	Charter School LCFF	Base Floor Rate per ADA - New Charter	\$ -		\$ -

# Other Calculated Rates per ADA

B-11	Charter School LCFF	Prior Year Cumulative Gap Rate	\$	-		\$	-	
N/A	N/A	Minimum State Funding per ADA	\$	-	\$	-	\$	-

# Historical information for Charter Schools in existence in 2012-13

B-5 EHS	Charter Block Grant (COE, EHS	Adjusted Total			
B-3 COE	& SBC)	In Lieu of Property Taxes	-		-
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes	-		-

# State Aid for Charter General Purpose Block Grant

-

# BASIC AID DISTRICTS FAIR SHARE

8.92%

	CDE Schedule Re-Certified	2011-12 Fair Share taken in 2012-13	\$	-
	2013-14 Exhibit: 2012-13 Cat Program Entitle.			
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$	-
		Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)		
A-51	2012-13 Cat Program Entitl. Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]		-

CATEGORICAL FUNDING REPEALED WITH LCFF		2012-13
Exhibit	Title	Deficited
<b>2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)</b>		
A-1	Remedial Program	165,066
A-2	Retained and Recommended for Retention	26,362
A-3	Low STAR Score and At Risk of Retention	17,453
A-4	Core Academic Program	31,287
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	92,772
A-8	Pupil Transportation	706,994
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	25,513
A-11	Economic Impact Aid	489,681
A-12	Math and Reading Professional Development	16,033
A-13	Math and Reading Professional Development - English Learners	17,036
A-14	Administrator Training Program	2,425
A-15	Adult Education	10,064
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	122,810
A-19	Instructional Materials Fund Realignment Program	202,948
A-20	Community Day School Additional Funding	23,447
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	14,449
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	71,813
A-26	California High School Exit Exam Intensive Instruction	30,571
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	-
A-29	School Safety and Violence Prevention	46,091
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	275,165
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	113,144
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	344,517
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	29,350
A-42	Arts and Music Block Grant	52,534
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	2,320
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	347,004
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
<b>Total Categorical Program Funding incorporated into LCFF</b>		3,276,849
<b>Total Categorical Program Funding before Section 12.42 reduction</b>		
<b>Categorical funding per ADA incorporated into ERT</b>		

	District	Charter
TOTAL STATE AID	12,302,152	-
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)	20,786,551	-
TOTAL ENTITLEMENT PER ADA	6,267	

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**  
**Palo Verde Unified (67181) - 2020-2021 Adopted Budget**

5/26/20

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Estimated Property Taxes (with non)	4,766,408	6,286,546	5,596,174	6,855,034	7,603,050	7,001,273	6,302,052	6,783,745	6,783,745	6,783,745
Less In-Lieu transfer	(2,221)	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Local Revenue	4,764,187	6,286,546	5,596,174	6,855,034	7,603,050	6,539,773	4,617,573	4,981,962	4,973,761	4,980,453
Statewide 90th percentile rate	12,921.15	---	---	---	---	---	---	---	---	---

**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.*

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Class Size Penalties	-	-	-	-	-	-	-	-	-	-
Longer Day/Longer Year Penalties	-	-	-	-	-	-	-	-	-	-
Other Special Adjustments	-	-	-	-	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-	-	-	-	-
Funded Based on Target Formula	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE

**UNDUPPLICATED PUPIL PERCENTAGE**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	3,332	3,177	3,149	3,096	3,006	2,947	2,863	2,820	2,778	2,737
COE Enrollment	78	24	7	11	9	11	15	13	13	13
Total Enrollment	3,360	3,201	3,156	3,107	3,015	2,958	2,878	2,833	2,791	2,750
District Unduplicated Pupil Count	2,480	2,309	2,283	2,231	2,257	2,226	2,176	2,144	2,112	2,081
COE Unduplicated Pupil Count	19	19	4	9	7	9	12	11	11	11
Total Unduplicated Pupil Count	2,499	2,328	2,287	2,240	2,264	2,235	2,188	2,155	2,123	2,091
Single Year Unduplicated Pupil Percentage	74.38%	72.73%	72.4%	72.43%	74.83%	75.09%	75.56%	76.03%	76.07%	76.07%
Unduplicated Pupil Percentage (%)	74.38%	73.57%	73.21%	73.33%	74.11%	75.15%	75.55%	75.88%	76.05%	76.07%

**AVERAGE DAILY ATTENDANCE (ADA)**  
*Enter ADA. Calculator will use greater of total current or prior year ADA.*

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADA	1,029.26	999.14	942.77	902.93	861.57	868.73	880.21	844.14	832.32	830.67	809.18
Grades TK-3	742.30	699.51	678.62	679.41	677.32	656.07	628.27	617.08	605.44	599.92	591.52
Grades 4-6	454.64	470.40	450.91	437.55	435.63	445.64	451.41	432.43	426.38	420.41	414.52
Grades 7-8	923.19	872.31	875.19	894.25	873.17	843.32	834.45	822.77	811.25	799.89	789.89

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 4-6	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 7-8	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 9-12	-	-	-	-	-	-	-	-	0.00	-	0.00

**District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
DISTRICT TOTAL	3,097.46	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,615.12	2,515.12

**County operated (Community School, Special Ed):**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 4-6	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 7-8	-	-	-	-	-	-	-	-	0.00	-	0.00
Grades 9-12	-	-	-	-	-	-	-	-	0.00	-	0.00

**RATIO: District ADA to Enrollment**  
**RATIO: County ADA to Enrollment**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District ADA to Enrollment	92.96%	92.68%	91.94%	92.50%	94.60%	95.12%	95.29%	95.39%	95.47%	95.55%
County ADA to Enrollment	113.61%	57.46%	53.71%	56.18%	21.67%	53.27%	40.67%	46.92%	47.63%	48.35%

**PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-



LCFF ADA												
ADA Guarantee - Prior Year												
Grades TK-3	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
Grades 4-6	1,029.26	999.14	942.77	902.93	861.57	868.73	880.21	844.14	832.32	820.67	820.67	820.67
Grades 7-8	742.30	699.53	678.62	679.41	672.32	656.07	628.27	617.08	608.44	599.92	599.92	599.92
Grades 9-12	454.64	470.40	450.89	437.65	435.63	445.64	451.44	432.43	426.38	420.41	420.41	420.41
LCFF Subtotal	3,151.64	3,092.26	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,652.25	2,652.25
NSS												
Combined Subtotal	3,151.64	3,092.26	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,652.25	2,652.25
ADA Guarantee - Current Year												
Grades TK-3	999.14	942.77	902.93	861.57	868.73	880.21	844.14	832.32	820.67	809.18		
Grades 4-6	699.53	678.62	679.41	672.32	656.07	628.27	617.08	608.44	599.92	591.52		
Grades 7-8	470.40	450.89	437.65	435.63	445.64	451.44	432.43	426.38	420.41	414.52		
Grades 9-12	923.19	872.31	875.19	894.25	873.17	843.22	834.45	822.77	811.25	799.89		
LCFF Subtotal	3,092.26	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,615.12		
NSS												
Combined Subtotal	3,092.26	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,615.12		
Change in LCFF ADA (excludes NSS ADA)												
	(59.38)	(147.67)	(49.41)	(31.41)	(20.16)	(40.47)	(75.04)	(38.19)	(37.66)	(37.13)		
	Decline	Decline	Decline	Decline	Decline	Decline	Decline	Decline	Decline	Decline		
Funded LCFF ADA												
Grades TK-3	1,029.26	999.14	942.77	902.93	861.57	868.73	880.21	844.14	832.32	820.67	820.67	820.67
Grades 4-6	742.30	699.53	678.62	679.41	672.32	656.07	628.27	617.08	608.44	599.92	599.92	599.92
Grades 7-8	454.64	470.40	450.89	437.65	435.63	445.64	451.44	432.43	426.38	420.41	420.41	420.41
Grades 9-12	925.44	923.19	872.31	875.19	894.25	873.17	843.22	834.45	822.77	811.25	811.25	811.25
Subtotal	3,151.64	3,092.26	2,944.59	2,895.18	2,863.77	2,843.61	2,803.14	2,728.10	2,689.91	2,652.25	2,652.25	2,652.25
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
Funded NSS ADA												
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated												
Grades TK-3	0.58	0.45	-	-	-	-	-	-	-	-	-	-
Grades 4-6	6.65	0.81	-	-	-	-	-	-	-	-	-	-
Grades 7-8	29.78	12.53	3.76	5.14	1.04	1.95	5.86	6.10	6.10	6.10	6.10	6.10
Grades 9-12	37.01	13.79	3.76	6.18	1.95	5.86	6.10	6.10	6.10	6.10	6.10	6.10
Subtotal	74.02	26.59	7.33	12.26	3.99	7.81	18.06	18.30	18.30	18.30	18.30	18.30
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
Combined Total												
Grades TK-3	1,029.26	999.14	942.77	902.93	861.57	868.73	880.21	844.14	832.32	820.67	820.67	820.67
Grades 4-6	742.88	699.98	678.62	679.41	672.32	656.07	628.27	617.08	608.44	599.92	599.92	599.92
Grades 7-8	461.29	471.21	450.89	438.69	435.63	445.64	451.44	432.43	426.38	420.41	420.41	420.41
Grades 9-12	955.22	935.72	876.07	880.35	896.20	879.05	849.32	840.55	828.97	817.35	817.35	817.35
Total	3,188.65	3,106.05	2,948.35	2,901.36	2,865.72	2,849.47	2,809.24	2,734.20	2,696.01	2,658.35	2,658.35	2,658.35
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

# **K-3 Grade Span Adjustment Funding Determination** District: **Union** (07101) 2020 2021 2022 2023 2024 2025 Budget

5/26/20

*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	2023-24	2024-25
Target class size	24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection						
Current	May Revise 100.00%	May Revise 100.00%	May Revise 100.00%	May Revise 100.00%	May Revise 100.00%	May Revise 100.00%
May Revise	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>



# Palo Verde Unified (67181) - 2020-2021 Adopted Budget

5/26/2020

## 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, on the lesser 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	\$ 6,302,052	\$ 6,783,745	\$ 6,783,745	\$ 6,783,745
Less: RDA incl. in Prop. Taxes	\$ 176,783	\$ 216,178	\$ 216,178	\$ 216,178
Local Property Taxes less RDA	\$ 6,125,269	\$ 6,567,567	\$ 6,567,567	\$ 6,567,567
District LCFF ADA	2,809.24	2,734.20	2,696.01	2,658.35
Total Charter LCFF ADA	1,065.60	1,065.60	1,065.60	1,065.60
Total LCFF ADA	3,874.84	3,799.80	3,761.61	3,723.95
Property Taxes per ADA	\$ 1,580.78	\$ 1,728.40	\$ 1,745.95	\$ 1,763.60
Funding Method:				
Property Taxes per ADA	\$ 1,684,479	\$ 1,841,783	\$ 1,860,484	\$ 1,879,292
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool	-	-	-	-
In-Lieu of Property Tax Transfer	\$ 1,684,479	\$ 1,841,783	\$ 1,860,484	\$ 1,879,292
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1. SCALE Academy Easat	\$ 1,684,479	\$ 1,841,783	\$ 1,860,484	\$ 1,879,292
1. Property Taxes per ADA	\$ 1,065.60	\$ 1,841,783	\$ 1,860,484	\$ 1,879,292
ADA	\$ 1,684,479	\$ 1,841,783	\$ 1,860,484	\$ 1,879,292
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	\$ 9,674,404	\$ 8,908,081	\$ 8,908,081	\$ 8,908,081
b. Charter IS NOT funded at Target in prior year				

**Paid Vendor Unit (67.81) - 2020-2021 Adopted Budget**  
**LOCAL CONTROL FUNDING FORMULA**

	05/26/20	2020-21	2021-22	05/26/20	2022-23
<b>CALCULATE LCFF TARGET</b>					
Unduplicated as % of Enrollment					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtract NSS					
NSS Allowance					
TOTAL BASE	2,734,20	20,854,496	810,417	3,287,867	2,761,817
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 P-2 enrollment)					
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					
Floor Adjustments					
2012-13 Categorical Program Entitlement Rate per ADA * CY ADA					
Less Fair Share Reduction					
Non-COE certified New Charter District PY rate * CY ADA					
Beginning in 2014-15, prior year LCFF per funding per ADA * CY 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 (including RDA)					
Gross State Aid					
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA					
2012-13 NSS Allowance (deficient)					
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					

# Palo Verde Unified (67181) - 2020-2021 Adopted Budget

5/26/20

## EDUCATION PROTECTION ACCOUNT

Certification:

	2019-20	2020-21	2021-22	2022-23
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>				
A-1 Total ADA for EPA Minimum	2,809.24	2,734.20	2,696.01	2,658.35
A-2 Minimum Funding per ADA	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	561,848	546,840	539,202	531,670

## EPA PROPORTIONATE SHARE CAP

<i>Adjusted Total Revenue Limit</i>	14,830,736	14,434,580	14,232,965	14,034,154
<i>Current Year Adjusted NSS Allowance</i>	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	14,830,736	14,434,580	14,232,965	14,034,154
B-2 Local Revenue/In-lieu of Property Taxes	4,617,573	4,941,962	4,923,261	4,904,453
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	10,213,163	9,492,618	9,309,704	9,129,701

## EPA PROPORTIONATE SHARE

C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	14,830,736	14,434,580	14,232,965	14,034,154
C-2 Statewide EPA Proportionate Share Ratio ( <i>as of P-2 certification</i> )	23.88234575%	23.88234575%	23.88234575%	23.88234575%
C-3 EPA Proportionate Share (C-1 * C-2)	3,541,928	3,447,316	3,399,166	3,351,685

## EPA ENTITLEMENT

D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	3,541,928	3,447,316	3,399,166	3,351,685
D-2 Miscellaneous Adjustments**	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	3,541,928	3,447,316	3,399,166	3,351,685
D-4 Prior Year Annual Adjustment	35,464	(0)	0	(0)
D-5 P2 Entitlement Net of PY Adjustment	3,577,392	3,447,316	3,399,166	3,351,685
C-2 Statewide EPA Proportionate Share Ratio ( <i>as of Annual certification</i> )	23.88234575%	23.88234575%	23.88234575%	23.88234575%
<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	3,541,928	3,447,316	3,399,166	3,351,685

## Calculation of Net State Aid before Minimum State Aid

Phase-In Entitlement	31,000,040	27,850,892	27,495,458	27,123,322
Less Property Taxes/In-Lieu	4,617,573	4,941,962	4,923,261	4,904,453
Gross State Aid	26,382,467	22,908,930	22,572,197	22,218,869
Less EPA Allocation	3,541,928	3,447,316	3,399,166	3,351,685
Net State Aid	22,840,539	19,461,614	19,173,031	18,867,184

Palo Verde Unified (67181) - 2020-2021 Adopted Budget

5/26/2020

LCAP Percentage to Increase or Improve Services:  
Summary Supplemental & Concentration Grant

	2019-20	2020-21	2021-22	2022-23	2023-24
1. LCFF Target Supplemental & Concentration Grant Funding	6,133,022	5,549,684	5,497,610	5,423,784	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupil's above					
3. Difference [1] less [2]					
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate					
GAP funding rate					
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	6,133,022	5,549,684	5,497,610	5,423,784	-
6. Base Funding	24,160,024	21,664,913	21,361,553	21,063,243	20,716,152
LCFF Phase-In Entitlement	31,000,040	27,850,892	27,495,458	27,123,322	21,352,447
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	25.38%	25.62%	25.74%	25.75%	0.00%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 6,133,022	\$ 5,549,684	\$ 5,497,610	\$ 5,423,784	\$ -
Current year Percentage to Increase or Improve Services	25.38%	25.62%	25.74%	25.75%	0.00%

# LCFF Calculator Universal Assumptions

Palo Verde Unified (67181) - 2020-2021 Adopted Budget

5/26/2020

## Summary of Funding

### Target Components:

	2019-20	2020-21	2021-22	2022-23
<b>COLA &amp; Augmentation</b>	3.26%	0.00%	2.48%	3.26%
<i>Base Grant Proration Factor</i>	-	-7.92%	-12.18%	-14.95%
<i>Add-on, ERT &amp; MSA Proration Factor</i>	-	-10.00%	-10.00%	-10.00%
<b>Base Grant</b>	23,248,590	20,854,496	20,563,295	20,276,142
<b>Grade Span Adjustment</b>	911,434	810,417	798,258	787,101
<b>Supplemental Grant</b>	3,650,579	3,287,867	3,249,219	3,204,686
<b>Concentration Grant</b>	2,482,443	2,261,817	2,248,391	2,219,098
<b>Add-ons</b>	706,994	636,295	636,295	636,295
<b>Total Target</b>	31,000,040	27,850,892	27,495,458	27,123,322

### Transition Components:

<b>Target</b>	\$	31,000,040	\$	27,850,892	\$	27,495,458	\$	27,123,322
<b>Funded Based on Target Formula (PY P-2)</b>		TRUE		TRUE		TRUE		TRUE
<b>Floor</b>		30,027,640		29,313,077		28,949,416		28,590,813

Remaining Need after Gap (informational only)

<b>Gap %</b>	100%	100%	100%	100%
<b>Current Year Gap Funding</b>	-	-	-	-
<b>Miscellaneous Adjustments</b>	-	-	-	-
<b>Economic Recovery Target</b>	-	-	-	-
<b>Additional State Aid</b>	-	-	-	-

### Total LCFF Entitlement

	\$	31,000,040	\$	27,850,892	\$	27,495,458	\$	27,123,322
--	----	------------	----	------------	----	------------	----	------------

### Components of LCFF By Object Code

	2012-13	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 5,257,827	\$ 22,840,539	\$ 19,461,614	\$ 19,173,031	\$ 18,867,184
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Category	3,276,849	-	-	-	-
EPA (for LCFF Calculation purposes)	3,767,476	3,541,928	3,447,316	3,399,166	3,351,685
<b>Local Revenue Sources:</b>					
8021 to 8089 - Property Taxes		6,302,052	6,783,745	6,783,745	6,783,745
8096 - In-Lieu of Property Taxes		(1,684,479)	(1,841,783)	(1,860,484)	(1,879,292)
<b>Property Taxes net of in-lieu</b>	8,484,399	4,617,573	4,941,962	4,923,261	4,904,453
<b>TOTAL FUNDING</b>	\$ 20,786,551	\$ 31,000,040	\$ 27,850,892	\$ 27,495,458	\$ 27,123,322

Basic Aid Status

Non-Basic Aid

Non-Basic Aid

Non-Basic Aid

Non-Basic Aid

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 (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2020-21

Components of LCFF Target Entitlement

	2020-21	
Base Grant / Necessary Small School	\$ 20,854,496	2,734.20 ADA
Grade Span Adjustment	\$ 810,417	
Supplemental Grant	\$ 3,287,867	76%
Concentration Grant	\$ 2,261,817	76%
Add-ons (TIIBG & Transportation)	\$ 636,295	
Total	\$ 27,850,892	

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

TOTAL TARGET LCFF:

