



Second Interim Financial Report Submission Checklist

District Name: Palo Verde Unified School DistrictContact Name: Meliton Sanchez III Phone Number: 760-922-4164
X1230Second Interim Certification: ☒ Positive ☐ Qualified ☐ Negative*(Please submit two hard copies of these documents, and an electronic copy, if certification is qualified or negative)**(Please submit an electronic copy of these documents, if certification is positive)***Indicate a check mark by each included item:**

- ☒ Board Agenda Item
- ☒ Board Narrative *(include PowerPoint presentation, if available)*
- ☒ Form MYPI, Multi-Year Financial Projections, or equivalent
(for the current & two subsequent years, in unrestricted/restricted/combined format)
- ☐ Multi-Year Financial Projections for the Special Reserve Fund (Fund 17)
(if Fund 17 included in reserve for economic uncertainties, objects 9789 & 9790)
- ☒ Detailed Multi-Year Assumptions *(Attachment E)*
- ☒ Summary of Assumptions & Collective Bargaining Survey *(Attachment D)*
- ☐ Detailed list of reductions supporting MYP *(if applicable)*
- ☒ Form 01, Statement of Revenues, Expenditures, and Changes in Fund Balance
(unrestricted/restricted/combined General Fund)
- ☒ Form CI, Interim Certification *(with original signature)*
- ☒ Form AI, Average Daily Attendance
- ☒ LCFF Calculation (FCMAT) Electronic Version
- ☐ Locally funded charter(s) LCFF Calculation (FCMAT) Electronic Version *(if applicable)*
- ☒ Form CSI, Criteria and Standards
- ☒ Form CASH, or equivalent cash flow for the period of July 2021 through December 2022
- ☒ Cash Options Survey *(Attachment B)*
- ☒ Form TRC, Technical Review Checklist *(2021-22 Projected Totals/Actuals)*
- ☒ Other SACS Fund Forms
- ☒ Copies of Budget Resolutions for Approval
- ☐ Official Export from the SACS2021ALL software

Corona-Norco USD and Moreno Valley USD only

- ☐ For periods ending January 31, and February 28, 2022:
 - CNUSD: FAR300, GLD115, GLD310, BDR110, General Ledger Recap for ALL funds, Historical Cash Flow Ledgers for General fund, and the most recent cash reconciliation for all treasurer funds.
 - MVUSD: Budget03a, Fiscal91a, Ledger04a, General Ledger Recap for All funds, Historical Cash Flow Ledgers for General fund, and the most recent cash reconciliation for all treasurer funds.

All of the above were board reviewed and approved at the March 1, 2022 board meeting.Signature: Meliton SanchezDate: 3/2/2022**Please submit this checklist with the items indicated above on or before March 17, 2022.**

**Governing Board Regular Meeting
Palo Verde USD**

March 01, 2022 5:30PM

**To be held in the District Administrative Center 825 N. Lovekin Blvd. Blythe,
CA 92225 Closed Session 5:30 PM Open Session 6:00 PM**

A. OPEN SESSION

A.1. Call to Order

A.2. Roll Call

Quick Summary / Abstract:

Ms. Diana Esquibel Méndez, Member

Dr. Norman Guith, Member

Ms. Martha Gutierrez, Clerk

Mr. Alfonso Hernandez, Vice-President

Mrs. Jamey Mullion, President

B. PUBLIC COMMENT/ HEARING SESSION

B.1. Public Comment/ Hearing Session

Quick Summary / Abstract:

In accordance with Government Code section 54953(e)(1), dated September 16, 2021, and effective October 1, 2021, and by Resolution No. 202122-16 adopted by the Governing Board on September 29, 2021, and Resolution No. 202122-25 renewed by the Board on February 15, 2022, is authorized to hold this meeting via teleconferencing and to make this meeting accessible electronically at www.pvUSD.us to all members of the public seeking to observe and address the Board. Members of the public are welcome to participate through the public comment process. Those wishing to speak are to complete a comment form and present it to the secretary prior to the meeting. Speakers are asked to wait outside the Board Room and will be invited in one at a time to speak. Speakers are limited to three minutes each and each subject to twenty minutes except by consent of the Governing Board. If you prefer to e-mail your comments in advance to be read into the minutes, please email them to: jmcbride@pvUSD.us or contactus@pvUSD.us, at least two hours prior to the beginning of the meeting.

If any member of the public wishes to comment on a specific agenda item, the member of the public must include the agenda item on the comment form or in the subject line of the email. Public comments that are outside of the Board's subject matter jurisdiction will be excluded. Pursuant to Education Code section 7054, the public comment process shall not be used to show support or opposition for any ballot measure or candidate for political office, including candidates for the District's Board of Education.

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

C. CLOSED SESSION

C.1. Pupil Personnel

Quick Summary / Abstract:

Pursuant to Education Code 35146 and 48918, the Board will review and discuss student discipline/ suspensions.

C.2. To Consider the Appointment, Employment, Evaluation of Performance, Discipline, or Dismissal of a Public Employee

Quick Summary / Abstract:

Pursuant to Government Code Section 54957, the Board will consider the appointment, employment, evaluation of performance, discipline, or dismissal of public employee(s).

C.3. Personnel Matters

Quick Summary / Abstract:

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

A. Personnel Report

B. Resolution #202122-26: Provisional Internship Permit

C.4. Labor Negotiations

Quick Summary / Abstract:

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

D. RECONVENE TO OPEN SESSION

E. PLEDGE OF ALLEGIANCE

F. MOMENT OF SILENCE

G. REPORT ON ACTION TAKEN IN CLOSED SESSION

H. ADOPTION OF AGENDA

I. PROGRAMS AND PRESENTATIONS

I.1. Student of the Month – Secondary Level (Grades 9-12)

Quick Summary / Abstract:

Ms. Rachel Angel, Principal of Palo Verde High School, will introduce Mr.

Fabian Vingochea, Jr. who has been selected Secondary Student of the Month for March, 2022. Mr. Vingochea is currently a 12th grade student at Palo Verde High School.

I.2. Presentation: Extra Mile - Employee Recognition

Quick Summary / Abstract:

Mrs. April Smith, Director of Human Resources, will present to the Governing Board employees recognized through the Extra Mile - Employee Recognition Program.

I.3. Presentation: Second Interim Financial Report for 2021-2022

Quick Summary / Abstract:

Mr. Meliton Sanchez, Assistant Superintendent of Business Services, will present to the Governing Board the Second Interim Financial Report for 2021-2022.

J. HEARING SESSION

J.1. Hearing Session

Quick Summary / Abstract:

In accordance with Government Code section 54953(e)(1), dated September 16, 2021, and effective October 1, 2021, and by Resolution No. 202122-16 adopted by the Governing Board on September 29, 2021, and Resolution No. 202122-25 renewed by the Board on February 15, 2022, is authorized to hold this meeting via teleconferencing and to make this meeting accessible electronically at www.pvUSD.us to all members of the public seeking to observe and address the Board. Members of the public are welcome to participate through the public comment process. Those wishing to speak are to complete a comment form and present it to the secretary prior to the meeting. Speakers are asked to wait outside the Board Room and will be invited in one at a time to speak. Speakers are limited to three minutes each and each subject to twenty minutes except by consent of the Governing Board. If you prefer to e-mail your comments in advance to be read into the minutes, please email them to: jmcbride@pvUSD.us or contactus@pvUSD.us, at least two hours prior to the beginning of the meeting.

This is an opportunity for community members to address the Board on agenda and non-agenda items. If any member of the public wishes to comment on a specific agenda item, the member of the public must include the agenda item on the comment form or in the subject line of the email. Public comments that are outside of the Board's subject matter jurisdiction will be excluded. Pursuant to Education Code section 7054, the public comment process shall not be used to show support or opposition for any ballot measure or candidate for political office, including candidates for the District's Board of Education.

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

If necessary answers will be given:

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

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

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

K. REPORTS AND COMMUNICATIONS

K.1. Board Member Report

Quick Summary / Abstract:

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

K.2. Superintendent's Report

Quick Summary / Abstract:

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

K.3. Fiscal Update Report

Quick Summary / Abstract:

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

K.4. Reports of Associations

Quick Summary / Abstract:

Representatives from local PVTA, CSEA, and Teamsters 542 may make presentations on their respective organizations at this time.

L. CONSENT ITEMS

Quick Summary / Abstract:

Items listed under the consent calendar motions are considered to be routine and are acted on by the Governing Board in one motion. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the consent agenda. It is understood that Administration recommends approval of all consent items. Each item on the consent agenda approved by the Governing Board shall be deemed to have been considered in full and adopted as recommended. L.1 Personnel Report shall be voted on as a separate item.

L.1. Personnel Report #2021-22-13

Quick Summary / Abstract:

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

Attachments:

Personnel Report 3/1/22

L.2. Minutes

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for approval the minutes from the Regular Meeting held on February 15, 2022.

Attachments:

Minutes 2/15/22

L.3. Ratification: PVHS Associated Student Body Statement for January, 2022

Quick Summary / Abstract:

Palo Verde High School submits to the Governing Board for ratification the PVHS Associated Student Body Statement for January, 2022.

Attachments:

ASB January Statement

L.4. Approval: 2022-2023 Agreement with Frontline Education for Absence Management

Recommended Motion:

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for ratification, the 2022-2023 agreement with Frontline Education for Absences Management Services. Frontline is the service that all PVUSD employees use to report absences. The term of this agreement is July 1, 2022, through June 30, 2023.

Expense: \$13,057.21

Funding: Resource 0000 LCFF

Attachments:

Frontline Absence Management Agreement for 22-23

M. ACTION ITEMS

M.1. Approval: Second Interim Report Financial Report for 2021-2022

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval the Second Interim Financial Report for 2021-2022. The report reflects the District's projected financial condition through January 31, 2022. The purpose of the Multi-Year Projection is to provide sufficient evidence that the District will or will not be able to meet its financial obligation and fiduciary responsibility. A copy of the report will be on display in the District Board Room located at 825 N. Lovekin Blvd.

Attachments:

21-22 Second Interim Report

M.2. Approval: SCALE Leadership Academy Second Interim Financial Report for 2021-2022

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval, the SCALE Leadership Academy Second Interim Financial Report for 2021-2022. The report reflects SCALE's projected financial condition through January 31, 2022. The purpose of the Multi-Year Projection is to provide sufficient evidence that SCALE will or will not be able to meet its financial obligation and fiduciary responsibility. A copy of the report will be on display in the District Board Room located at 825 N. Lovekin Blvd.

Attachments:

21-22 SCALE Second Interim Report

M.3. Approval: 2020-2021 Measure "E" General Obligation Bond Audit Recommended Motion:

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval, the 2020-2021 Measure "E" Bond audit. Nigro & Nigro, PC performed the Measure "E" auditing services for the 2020-2021 fiscal year.

Attachments:

2020-2021 PVUSD Measure "E" Bond Audit

M.4. Approval: 2022-2023 Agreement with Eide Bailly CPAs and Business Advisors

Recommended Motion:

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval an agreement between Eide Bailly CPA's and Business Advisors and Palo Verde Unified School District. The purpose of this agreement is to provide audit services on behalf of the District and to provide an annual audit report for fiscal year 21-22. The term of this agreement is for one year from July 1, 2022, to June 30, 2023.

Expense: NTE \$28,000 annually, plus expenses as indicated in the agreement

Funding: Resource 0000 LCFF

Attachments:

Eide Bailly Audit Engagement Agreement

M.5. Approval: E-Rate Category 1 Bid Award and Agreement #IN70402 for Internet Services with Riverside County Superintendent of Schools

Quick Summary / Abstract:

The Technology Department submits to the Governing Board for approval E-Rate Category 1 bid award and Agreement #IN70402 for Internet Services with Riverside County Superintendent of Schools. The agreement includes terms for internet access, hosted firewall services, circuit status and utilization monitoring, transmission circuit trouble call management, InterNIC registered Class C address space, primary and secondary Domain Name Service, and DDoS Protection with internet speed up to 20 Gbps. The term of the agreement is July 1, 2022, through June 30, 2027.

Annual Cost: \$131,234 plus One-Time \$25,000 Non-Recurring Build-Out Fee

Funding:

80% E-Rate

20% Resource 0000 LCFF and Resource 3212 ESSER II CRRSA Act

Attachments:

Agreement IN70402 FY22/23

RCOE Category 1-Consolidated Bid

M.6. Approval: E-Rate Category 2 Bid Award and Agreement for Networking Equipment and Services with Gigakom

Quick Summary / Abstract:

The Technology Department submits to the Governing Board for approval E-Rate Category 2 bid award and agreement for Networking Equipment and Services with Gigakom. The term of the agreement is effective April 1, 2022, and ends upon completion of the project, but no later than the end of

the E-rate 2022 funding year.

Annual Cost: \$13,823.89

Funding:

80% E-Rate

20% Resource 0000 LCFF and Resource 3212 ESSER II CRRSA Act

Attachments:

Gigakom Cat 2 Agreement

Gigakom Category 2 Consolidated Bid

M.7. Approval: 2021-2022 Comprehensive School Safety Plans

Quick Summary / Abstract:

The Business Services Department submits to the Governing Board for approval the 2021-2022 Comprehensive School Safety Plans for Felix J. Appleby Elementary, Margaret White Elementary, Ruth Brown Elementary, Palo Verde High School, Twin Palms High School, Palo Verde Head Start, and SCALE Leadership Academy East. The plans are required for approval by the Governing Board no later than March 1 of each year.

Attachments:

21-22 FJA Safety Plan

21-22 Head Start Safety Plan

21-22 MWE Safety Plan

21-22 PVHS Safety Plan

21-22 RBE Safety Plan

21-22 SCALE Safety Plan

21-22 TPHS Safety Plan

M.8. Approval: Course Offerings and Course Catalog from Cyber High for Credit Recovery and Independent Study at Twin Palms Continuation High School

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for approval, the Course Offerings and Course Catalog from Cyber High for online Credit Recovery and Independent Study courses for Twin Palms Continuation High School for the 2021-2022 and 2022-2023 school years.

Attachments:

Cyber High Course Catalog

Cyber High Course Offerings

M.9. Ratification: 2021-2022 Every Student Succeeds Act Comprehensive Support and Improvement LEA Application for Funding

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for ratification the 2021-2022 Every Student Succeeds Act Comprehensive

Support and Improvement (CSI) LEA Application for Funding. This application was submitted prior to the February 28, 2022, deadline, and includes a plan for Ruth Brown Elementary School and Twin Palms Continuation High School to improve student outcomes. Pending State approval, this plan will be incorporated into the Local Control and Accountability Plan and School Plans for Student Achievement processes. This application for funding, if approved by the California Department of Education, could provide \$403,438 to address the factors for identification and provide intervention strategies and activities.

Income: \$403,438

Fund: Resource 3182 Comprehensive Support and Improvement (CSI)

Attachments:

2021-2022 CSI Funding Application

M.10. Approval: Update to the PVUSD 2021 ESSER III Expenditure Plan Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for approval an update to the Palo Verde Unified School District 2021 ESSER III Expenditure Plan. In the Action Title labeled "Social Emotional and Behavioral Support", the Coordinator of Student Services position has been replaced with funding for health and wellness activities, programs, and facilities that promote physical fitness.

Attachments:

2021 ESSER III Plan Update

M.11. Approval: Winter Submission of the 2021-2022 Consolidated Application

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for approval the Winter submission of the 2021-2022 Consolidated Application.

Attachments:

21-22 Winter Con-Ap

M.12. Approval: 2022-2023 Employment Contract for Director of Data, Assessment, and Accountability

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval the 2022-2023 employment contract for the Director of Data, Assessment, and Accountability. The effective dates of this contract are July 1, 2022, through June 30, 2023.

Attachments:

22-23 DAA Director

M.13. Approval: 2022-2023 Employment Contract for Director of Special Services

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval the 2022-2023 employment contract for the Director of Special Services. The effective dates of this contract are July 1, 2022, through June 30, 2023.

Attachments:

22-23 Spec. Svs.

M.14. Approval: 2022-2023 Employment Contract for Director of Human Resources

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval the 2022-2023 employment contract for the Director of Human Resources. The effective dates of this contract are July 1, 2022, through June 30, 2023.

Attachments:

22-23 HR Dir.

M.15. Approval: 2022-2024 Employment Contract for Assistant Superintendent of Business Services

Quick Summary / Abstract:

The Personnel Services Department submits to the Governing Board for approval the 2022-2024 employment contract for the Assistant Superintendent of Business Services. The effective dates of this contract are July 1, 2022, through June 30, 2024.

Attachments:

22-24 Assist. Supt.

N. DISCUSSION/INFORMATION ITEMS

N.1. Discussion: 2021-2026 A-G Completion Improvement Grant Plan

Quick Summary / Abstract:

The Curriculum and Instruction Department submits to the Governing Board for discussion the 2021-2026 A-G Completion Improvement Grant Plan.

N.2. First Reading and Discussion: 2022-2023 and 2023-2024 District

Calendars

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for first reading and discussion the draft 2022-2023 and 2023-2024 District Calendars.

Attachments:

Draft 2022-2023 District Calendar

Draft 2023-2024 District Calendar

**N.3. First Reading and Discussion: Board Policies and Bylaws
Recommended for Update and Adoption December, 2021 CSBA Policy
Guidesheet**

Quick Summary / Abstract:

The Superintendent's Office submits to the Governing Board for first reading and discussion updates of board policies and bylaws. All policies have been recommended for update by CSBA; justification for the updates are included in the published December, 2021, Policy Guidesheet.

BP 0420.42 Charter School Renewal

BP 1312.3 Uniform Complaint Procedures

BP 5148 Child Care and Development

BP 6112 School Day

BP 6143 Courses of Study

BP 6158 Independent Study

BP 6170.1 Transitional Kindergarten

BB 9150 Student Board Members

BB 9320 Meetings and Notices

Attachments:

BB 9150

BB 9320

BP 0420.42

BP 1312.3

BP 5148

BP 6112

BP 6143

BP 6158

BP 6170.1

December 2021 Policy Guidesheet

O. OTHER BUSINESS

P. FUTURE AGENDA ITEMS

Q. ADJOURNMENT

R. CALENDAR

R.1. Next Meeting

Quick Summary / Abstract:

Regular Meeting: Tuesday, March 22, 2022

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

District Administration Center

825 N. Lovekin Blvd., Blythe, California 92225

Published: February 25, 2022, 4:11 PM

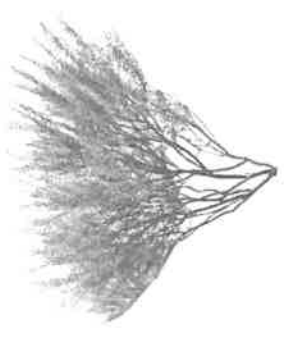


Palo Verde Unified School District

Professional Learning Communities at Work

2021-2022 Second Interim Report

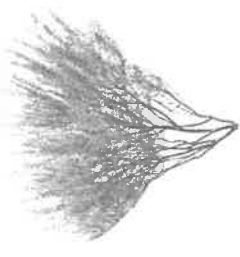
March 1, 2022





Presentation Objectives

- Communicate Financial Certification
- Review Criteria and Standards (Areas Not Met)
- Enrollment/Attendance/ UPP Projections
- Review Revenue / Expenditure / Contributions (Multiple Years)
- Review Components of Ending Fund Balance
- Significant Changes Since Adopted Budget / First Interim
- Questions / Comments

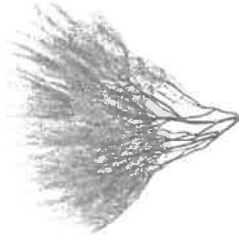




Certification of Financial Condition

PVUSD will be able to meet its financial obligations for the current fiscal year and the two subsequent fiscal years.

POSITIVE



Considerations:

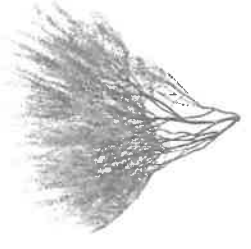
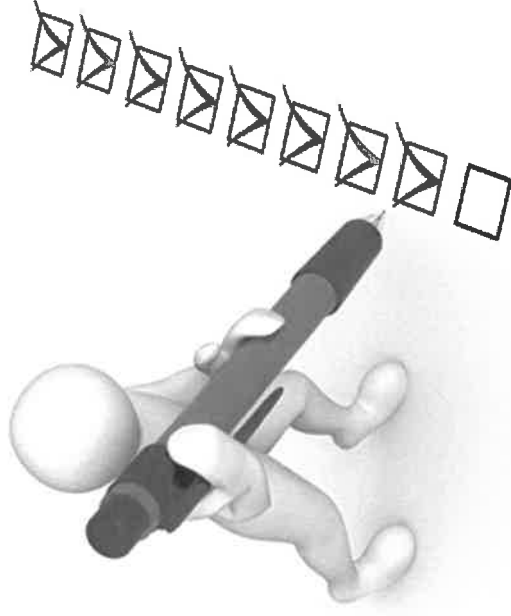
- Increasing STRS / PERS Costs.
- 5.07% COLA Projection in Current Year, 2.48% in 22-23, and 3.11% in 23-24.
- Budget includes a significant amount of ix funds due to COVID-19.
- PVUSD Protected by ADA Hold Harmless Provision in 21-22.
- Underreported UPP Count?



Criteria and Standards

Areas Not Met

- Funded ADA for any of the current or two subsequent FYs has not changed by more than 2% since first interim.
- Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than 2% since first interim.
- Projected operating revenues federal, other state, other local) for the current and two subsequent years have not changed by more than 5% since first interim.
- Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.

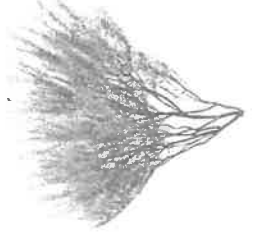




Attendance and Enrollment Projections



Data Set	19-20	20-21	21-22 1 st Int.	21-22 2 nd Int.	22-23 1 st Int.	22-23 2 nd Int.	23-24 1 st Int.	23-24 2 nd Int.
Enrollment Projections (Exc. RCOE Students)	2,863	2,820	2,826	2,784 (42)	2,791	2,750 (41)	2,757	2,716 (41)
Average Daily Attendance Projections	2,728.1	2,700.55	2,290.02	2,415.09 +125.07	2,161.85	2,439.24 +277.39	2,234.03	2,468.51 +234.48
Unduplicated Pupil Counts (Exc. RCOE Students)	2,188	2,136	2,111	2,022 (89)	2,085	2,022 (63)	2,060	1,982 (78)





Second Interim Revenue Projections

Program	21-22 Adopted Budget	21-22 First Interim	21-22 Second Interim	22-23 Projection	23-24 Projection
LCFF Revenues	\$31,623,231	\$32,380,972	\$32,252,998	\$29,427,933	\$30,502,646
Federal Revenues	\$4,055,451	\$13,907,317	\$13,969,178	\$8,398,545	\$8,315,873
State Revenues	\$3,238,480	\$4,875,578	\$6,021,161	\$2,709,574	\$2,703,129
Local Revenues	\$1,976,388	\$1,918,398	\$2,092,609	\$1,829,301	\$1,871,594
Total	\$40,893,550	\$53,082,265	\$54,335,946	\$42,365,353	\$43,393,242
Excess / Deficiency of Revenues	\$222,947	\$1,025,355	\$1,968,610	(\$2,975,796)	(\$2,028,700)





Second Interim Expenditure Projections

Object Series	21-22 Adopted Budget	21-22 First Interim	21-22 Second Interim	22-23 Projection	23-24 Projection
1000-1999	\$15,368,289	\$15,260,702	\$15,354,024	\$16,090,730	\$16,441,613
2000-2999	\$6,785,125	\$7,406,600	\$7,380,583	\$8,367,453	\$8,122,284
3000-3999	\$11,584,769	\$13,347,484	\$13,498,760	\$14,561,466	\$14,508,361
4000-4999	\$1,873,745	\$5,248,078	\$5,118,022	\$1,791,720	\$1,588,711
5000-5999	\$3,939,199	\$5,409,351	\$5,663,278	\$4,241,370	\$4,253,120
6000-6999	\$1,171,040	\$5,436,258	\$5,404,231	\$339,973	\$559,416
7000-7999	(\$51,563)	(\$51,563)	(\$51,563)	(\$51,563)	(\$51,563)
Totals	\$40,670,604	\$52,056,910	\$52,367,336	\$45,341,149	\$45,421,942





General Fund Contributions to Encroaching Programs



Program	21-22 Adopted Budget	21-22 First Interim	21-22 Second Interim	22-23 Projection	23-24 Projection
SPED	\$2,990,977	\$2,965,270	\$2,744,116	\$3,188,971	\$3,332,906
RRM	\$1,225,000 / \$820,000 (GF)	\$1,561,708 / \$1,126,500 (GF)	\$1,571,708 \$1,126,500 (GF)	\$1,363,500 \$958,500 (GF)	\$1,361,777 (\$956,777)
Retiree H&W	\$313,798	\$313,798	\$317,398	\$350,000	\$350,000
Transportation	\$1,099,963	\$1,596,276	\$1,596,276	\$1,069,595	\$1,089,387
JROTC	\$153,454	\$0	\$0	\$0	\$0





Ending Fund Balance Projections

Description	21-22 Adopted Budget	21-22 First Interim	21-22 Second Interim	2022-23 Projections	2023-24 Projections
Inventory/ Stores	\$16,633	\$16,633	\$16,633	\$103,535	\$103,534
Restricted Balances	\$2,425,959	\$2,670,755	\$3,571,928	\$2,942,061	\$2,653,181
Assignment (OPSC)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Board Commitments	\$0	\$8,399,807	\$8,395,443	\$7,466,244	\$6,266,340
Assignment (Res. for Econ. Uncertainty)	\$1,221,700	\$5,205,690	\$5,239,735	\$4,590,456	\$4,402,441
Other Assignments	\$9,447,517	\$640,856	\$653,261	\$203,908	\$257,008
Total Reserves	\$13,611,809	\$17,433,741	\$18,377,000	\$15,806,204	\$14,182,504



Significant Changes Since Adopted Budget

Since Adopted Budget:

- 1) Removed JROTC from Budget
- 2) Security Contract Riverside County Sheriff's Office
- 3) Employ Two (2) Prevention Coordinators
- 4) Employ Two (2) LVNs
- 5) PVTa Independent Study Stipend
- 6) Restore Bus Grant to Budget
- 7) Increase Budget to Purchase VOIP Phone System
- 8) Upgrade Senior Clerk to Drop-Out Prevention Specialist
- 9) Add One (1) Campus Security Position
- 10) Significant Increase to Federal Funds (Carry-Over / ESSER/ ELO)

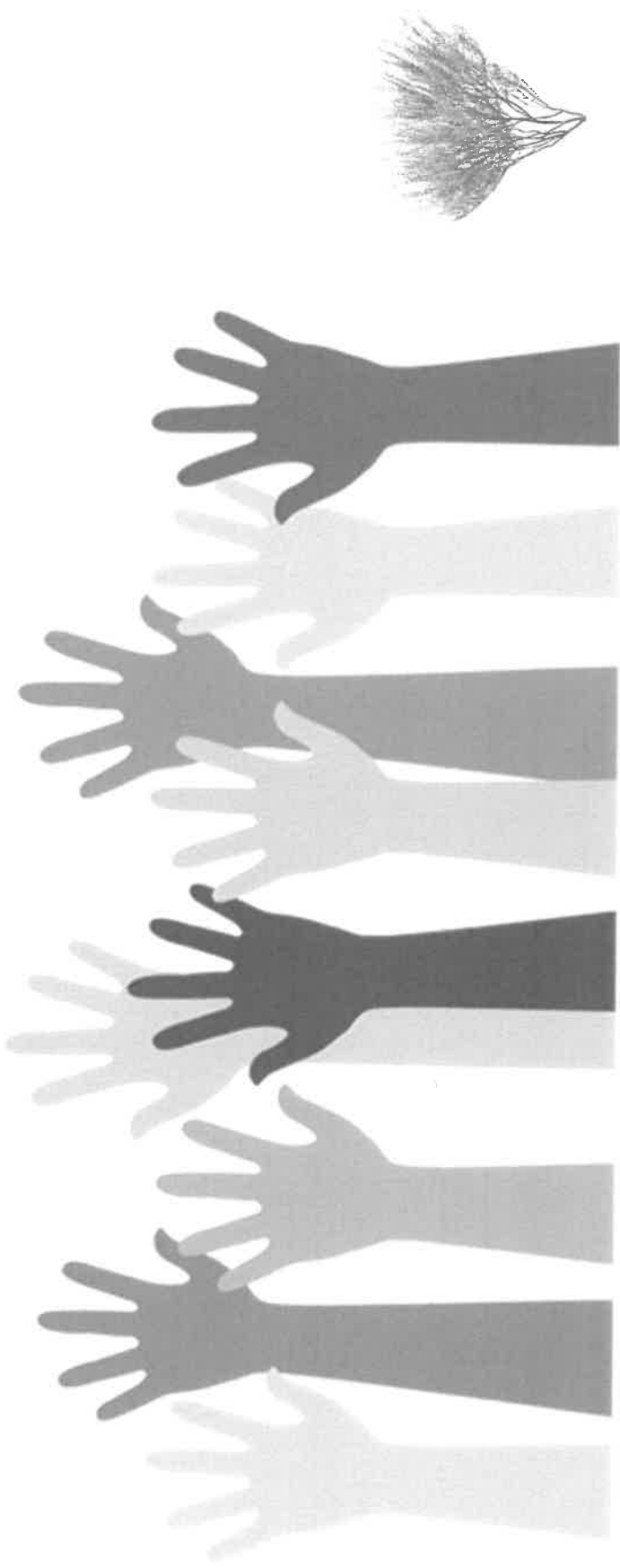
Since First Interim:

- 1) PVTa Negotiations Settlement
- 2) Educator Effectiveness Grant = \$733,345
- 3) Res. 6536/7 Grants = \$217,189 and \$38,611
- 4) Increase Title II (Res. 4035) = \$101,349
- 5) Adjust IPI Award (Res. 7422) = \$154,250
- 6) Reduce LCFF Revenue (Res. 0000) = (\$127,974)



Conclusion /Questions

- 1) Slight improvement in ADA projections since First Interim.
- 2) Important for District Leadership to take right-sizing measures as opportunities present themselves in the future.
- 3) Current projection is best-guess based on information known at the time. The projection is subject to significant change as events continue to develop.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	32,252,998.00	-8.76%	29,427,933.00	3.65%	30,502,646.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	488,078.00	1.74%	496,549.00	-0.93%	491,941.00
4. Other Local Revenues	8600-8799	95,093.00	-27.22%	69,207.00	61.11%	111,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,870,616.00)	7.38%	(4,156,389.00)	3.53%	(4,302,946.00)
6. Total (Sum lines A1 thru A5c)		29,045,553.00	-10.77%	25,917,300.00	3.73%	26,883,141.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,453,626.79		11,719,180.00
b. Step & Column Adjustment				217,327.00		221,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				48,226.21		1,456.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,453,626.79	2.32%	11,719,180.00	1.90%	11,942,128.00
2. Classified Salaries						
a. Base Salaries				4,042,564.02		4,085,011.02
b. Step & Column Adjustment				42,447.00		42,893.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,042,564.02	1.05%	4,085,011.02	1.05%	4,127,904.02
3. Employee Benefits	3000-3999	7,978,436.40	4.64%	8,349,012.00	0.53%	8,393,470.00
4. Books and Supplies	4000-4999	969,905.10	-0.18%	968,150.00	-0.51%	963,250.00
5. Services and Other Operating Expenditures	5000-5999	3,409,635.69	-5.81%	3,211,419.00	-0.60%	3,192,261.00
6. Capital Outlay	6000-6999	105,124.00	-90.49%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(582,159.00)	-16.77%	(484,543.00)	-15.17%	(411,053.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,377,133.00	1.76%	27,858,229.02	1.29%	28,217,960.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,668,420.00		(1,940,929.02)		(1,334,819.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,136,651.72		14,805,071.72		12,864,142.70
2. Ending Fund Balance (Sum lines C and D1)		14,805,071.72		12,864,142.70		11,529,323.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	16,633.00		103,535.00		103,534.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	8,395,443.00		7,466,244.00		6,266,340.00
d. Assigned	9780	1,153,260.72		703,908.00		757,008.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,239,735.00		4,590,455.70		4,402,441.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,805,071.72		12,864,142.70		11,529,323.68

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,239,735.00		4,590,455.70		4,402,441.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,239,735.00		4,590,455.70		4,402,441.68
F. ASSUMPTIONS						
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.						
B1d. Budget Adjustment to account for ESSER / GEER / ELO funding activity.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	13,889,178.00	-40.11%	8,318,545.00	-0.99%	8,235,873.00
3. Other State Revenues	8300-8599	5,533,083.00	-60.00%	2,213,025.00	-0.08%	2,211,188.00
4. Other Local Revenues	8600-8799	1,997,516.00	-11.89%	1,760,094.00	0.00%	1,760,094.00
5. Other Financing Sources						
a. Transfers In	8900-8929	445,208.00	-9.03%	405,000.00	0.00%	405,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,870,616.00	7.38%	4,156,389.00	3.53%	4,302,946.00
6. Total (Sum lines A1 thru A5c)		25,735,601.00	-34.51%	16,853,053.00	0.37%	16,915,101.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,900,397.32		4,371,551.00
b. Step & Column Adjustment				81,090.00		83,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				390,063.68		44,471.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,900,397.32	12.08%	4,371,551.00	2.93%	4,499,485.00
2. Classified Salaries						
a. Base Salaries				3,338,018.32		4,282,441.00
b. Step & Column Adjustment				44,498.00		41,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				899,924.68		(329,566.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,338,018.32	28.29%	4,282,441.00	-6.73%	3,994,380.00
3. Employee Benefits	3000-3999	5,520,322.20	12.54%	6,212,454.00	-1.57%	6,114,890.00
4. Books and Supplies	4000-4999	4,148,120.55	-80.15%	823,570.00	-24.05%	625,461.00
5. Services and Other Operating Expenditures	5000-5999	2,253,641.23	-54.30%	1,029,951.00	3.00%	1,060,859.00
6. Capital Outlay	6000-6999	5,299,107.38	-93.77%	329,973.00	66.50%	549,416.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	530,596.00	-18.40%	432,980.00	-16.97%	359,490.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,990,203.00	-30.04%	17,482,920.00	-1.60%	17,203,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		745,398.00		(629,867.00)		(288,880.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,826,529.84		3,571,927.84		2,942,060.84
2. Ending Fund Balance (Sum lines C and D1)		3,571,927.84		2,942,060.84		2,653,180.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,571,927.84		2,942,060.84		2,653,180.84
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						
(Line D3f must agree with line D2)		3,571,927.84		2,942,060.84		2,653,180.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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)						
F. ASSUMPTIONS						
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.						
B1d. Budget adjustment to account for ESSER / GEER / ELO funding.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	32,252,998.00	-8.76%	29,427,933.00	3.65%	30,502,646.00
2. Federal Revenues	8100-8299	13,969,178.00	-39.88%	8,398,545.00	-0.98%	8,315,873.00
3. Other State Revenues	8300-8599	6,021,161.00	-55.00%	2,709,574.00	-0.24%	2,703,129.00
4. Other Local Revenues	8600-8799	2,092,609.00	-12.58%	1,829,301.00	2.31%	1,871,594.00
5. Other Financing Sources						
a. Transfers In	8900-8929	445,208.00	-9.03%	405,000.00	0.00%	405,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,781,154.00	-21.93%	42,770,353.00	2.40%	43,798,242.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,354,024.11		16,090,731.00
b. Step & Column Adjustment				298,417.00		304,955.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				438,289.89		45,927.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,354,024.11	4.80%	16,090,731.00	2.18%	16,441,613.00
2. Classified Salaries						
a. Base Salaries				7,380,582.34		8,367,452.02
b. Step & Column Adjustment				86,945.00		84,398.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				899,924.68		(329,566.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,380,582.34	13.37%	8,367,452.02	-2.93%	8,122,284.02
3. Employee Benefits	3000-3999	13,498,758.60	7.87%	14,561,466.00	-0.36%	14,508,360.00
4. Books and Supplies	4000-4999	5,118,025.65	-64.99%	1,791,720.00	-11.33%	1,588,711.00
5. Services and Other Operating Expenditures	5000-5999	5,663,276.92	-25.11%	4,241,370.00	0.28%	4,253,120.00
6. Capital Outlay	6000-6999	5,404,231.38	-93.71%	339,973.00	64.55%	559,416.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,563.00)	0.00%	(51,563.00)	0.00%	(51,563.00)
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)		52,367,336.00	-13.42%	45,341,149.02	0.18%	45,421,941.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,413,818.00		(2,570,796.02)		(1,623,699.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,963,181.56		18,376,999.56		15,806,203.54
2. Ending Fund Balance (Sum lines C and D1)		18,376,999.56		15,806,203.54		14,182,504.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	16,633.00		103,535.00		103,534.00
b. Restricted	9740	3,571,927.84		2,942,060.84		2,653,180.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,395,443.00		7,466,244.00		6,266,340.00
d. Assigned	9780	1,153,260.72		703,908.00		757,008.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,239,735.00		4,590,455.70		4,402,441.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,376,999.56		15,806,203.54		14,182,504.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,239,735.00		4,590,455.70		4,402,441.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,239,735.00		4,590,455.70		4,402,441.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.01%		10.12%		9.69%
F. RECOMMENDED RESERVES						
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, 6500-6540 and 6546, 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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,415.13		2,415.09		2,439.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		52,367,336.00		45,341,149.02		45,421,941.02
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)		52,367,336.00		45,341,149.02		45,421,941.02
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,571,020.08		1,360,234.47		1,362,658.23
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,571,020.08		1,360,234.47		1,362,658.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

[illegible]

[illegible]

SUMMARY OF ASSUMPTIONS

2021-22 through 2023-24

Palo Verde Unified School District

	2021-22	2022-23	2023-24
Budgeted CalSTRS, CalPERS, UI Rates			
CalSTRS Percentage Rate Budgeted	17%	19%	19%
CalPERS Percentage Rate Budgeted	23%	26%	27%
Unemployment Insurance Rate Budgeted	0.01	0.01	0.01

One Percent Salary Change (Include Management & Confidential)			
Certificated (Salaries & Fixed Charges)	\$ 202,895.32	\$ 206,730.04	\$ 225,129.02
Classified (Salaries & Fixed Charges)	\$ 108,814.74	\$ 109,957.30	\$ 111,111.85

Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	12.00	-	-
Number of Classified FTE (Increase/Decrease)	4.00	-	-
Certificated (Salaries only)	\$ 695,480.00	\$ -	\$ -
Classified (Salaries only)	\$ 47,475.00	\$ -	\$ -
Management (Salaries only)	\$ 197,200.00	\$ -	\$ -

Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

Operating Expenditures Related to the Current Pandemic
Use the box below to describe any ongoing or one time operational expenditures related to the current pandemic incorporated into the budget and their funding source. Ex: PPE expenditures, technology needs related to online learning, costs related to changes to the district school day.
<p>The District hired two Prevention Coordinators and two LVNs to help us navigate the pandemic. The District also hired 12 additional teachers with COVID funds. In addition to personnel additions, the District will also expand material, services, and capital purchases to support the needs of the students. The District expects to right-size itself as the various funds expire.</p>

Contingency Plan
Use the box below to note any contingency plans, should Governor's Proposed Budget not materialize. (Ex: COLA, STRS rates, etc.)
Should the Governor's proposed budget not materialize, the District will rely on ending fund balance to keep us solvent. At the same time, the District will look for measures to right-size our personnel and cut materials, services, and capital expenditures to offset any deficit spending.

COLLECTIVE BARGAINING AGREEMENT SURVEY

Please note that this is a survey document only for the Second Interim review letters and does not replace the requirement to make the Disclosure of Collective Bargaining Agreement available to the public for review, and to submit to the County Superintendent of Schools at least ten (10) working days prior to the date the governing board plans to act on the proposed agreement.

Certificated Bargaining Unit

☐ As of the Second Interim board date, the district is not settled with the Certificated bargaining unit for the 2021-22 fiscal year.

☒ As of the Second Interim board date, the district is settled with the Certificated bargaining unit for the 2021-22 fiscal year.

If settled, please provide a summary of the agreement with the Certificated bargaining unit below:

4% increase to salary schedule plus a 1x stipend of \$1,000

Classified Bargaining Unit

☒ As of the Second Interim board date, the district is not settled with the Classified bargaining unit for the 2021-22 fiscal year.

☐

As of the Second Interim board date, the district is settled with the Classified bargaining unit for the 2021-22 fiscal year.

If settled, please provide a summary of the agreement with the Classified bargaining unit below:

2021-22 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	31,623,231.00	32,380,972.00	16,777,606.50	32,252,998.00	(127,974.00)	-0.4%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	21,799.84	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	537,157.00	501,215.00	318,062.70	488,078.00	(13,137.00)	-2.6%
4) Other Local Revenue		8600-8799	120,100.00	119,593.00	44,250.56	95,093.00	(24,500.00)	-20.5%
5) TOTAL, REVENUES			32,360,488.00	33,081,780.00	17,161,719.60	32,916,169.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,714,620.00	11,453,626.79	6,196,566.72	11,453,626.79	0.00	0.0%
2) Classified Salaries		2000-2999	3,956,255.00	4,042,564.02	2,105,483.12	4,042,564.02	0.00	0.0%
3) Employee Benefits		3000-3999	7,991,593.00	7,978,436.40	4,368,480.37	7,978,436.40	0.00	0.0%
4) Books and Supplies		4000-4999	933,118.00	969,905.10	471,194.14	969,905.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,207,216.00	3,409,635.69	1,803,148.70	3,409,635.69	0.00	0.0%
6) Capital Outlay		6000-6999	98,000.00	105,124.00	7,123.13	105,124.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00 0.00	0.00 0.00	42,350.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(408,549.00)	(586,521.00)	(8,870.07)	(582,159.00)	(4,362.00)	0.7%
9) TOTAL, EXPENDITURES			27,492,253.00	27,372,771.00	14,985,476.11	27,377,133.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,868,235.00	5,709,009.00	2,176,243.49	5,539,036.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(3,964,431.00)	(4,081,770.00)	0.00	(3,870,616.00)	211,154.00	-5.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,964,431.00)	(4,081,770.00)	0.00	(3,870,616.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			903,804.00	1,627,239.00	2,176,243.49	1,668,420.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,282,046.00	13,136,651.72		13,136,651.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,282,046.00	13,136,651.72		13,136,651.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,282,046.00	13,136,651.72		13,136,651.72		
2) Ending Balance, June 30 (E + F1e)			11,185,850.00	14,763,890.72		14,805,071.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	16,633.00	16,633.00		16,633.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	8,395,443.00		8,395,443.00		
d) Assigned								
Other Assignments		9780	9,947,517.00	1,146,123.72		1,153,260.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,221,700.00	5,205,691.00		5,239,735.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	21,307,489.00	17,968,037.00	11,482,735.00	17,840,063.00	(127,974.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	5,428,256.00	8,588,242.00	3,367,555.00	8,588,242.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	30,092.99	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	60,226.00	72,411.00	0.00	72,411.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,346,593.00	7,435,581.00	2,006,425.57	7,435,581.00	0.00	0.0%
Unsecured Roll Taxes		8042	267,002.00	337,722.00	278,357.60	337,722.00	0.00	0.0%
Prior Years' Taxes		8043	358,294.00	442,936.00	330,584.77	442,936.00	0.00	0.0%
Supplemental Taxes		8044	164,240.00	192,288.00	30,129.98	192,288.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(664,630.00)	(765,990.00)	10,455.80	(765,990.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	285,562.00	329,112.00	173,435.79	329,112.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			33,553,032.00	34,600,339.00	17,709,772.50	34,472,365.00	(127,974.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,929,801.00)	(2,219,367.00)	(932,166.00)	(2,219,367.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			31,623,231.00	32,380,972.00	16,777,606.50	32,252,998.00	(127,974.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2021-22 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	80,000.00	80,000.00	21,799.84	80,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	21,799.84	80,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	127,942.00	127,942.00	114,805.00	114,805.00	(13,137.00)	-10.3%
Lottery - Unrestricted and Instructional Materials		8560	409,215.00	373,273.00	203,257.70	373,273.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			537,157.00	501,215.00	318,062.70	488,078.00	(13,137.00)	-2.6%

2021-22 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	47,000.00	47,000.00	8,525.61	30,000.00	(17,000.00)	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(2,744.00)	(2,744.13)	(2,744.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	66,100.00	68,337.00	38,469.08	60,837.00	(7,500.00)	-11.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			120,100.00	119,593.00	44,250.56	95,093.00	(24,500.00)	-20.5%
TOTAL, REVENUES			32,360,488.00	33,081,780.00	17,161,719.60	32,916,169.00	(165,611.00)	-0.5%

2021-22 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	9,184,898.00	8,903,028.28	4,786,932.01	8,903,028.28	0.00	0.0%
Certificated Pupil Support Salaries		1200	737,112.00	715,682.76	366,328.44	715,682.76	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,660,614.00	1,582,880.51	903,720.72	1,582,880.51	0.00	0.0%
Other Certificated Salaries		1900	131,996.00	252,035.24	139,585.55	252,035.24	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,714,620.00	11,453,626.79	6,196,566.72	11,453,626.79	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	53,434.00	63,346.19	32,315.81	63,346.19	0.00	0.0%
Classified Support Salaries		2200	1,938,607.00	1,882,993.06	975,661.16	1,882,993.06	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	124,213.00	125,112.50	64,862.04	125,112.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,395,714.00	1,430,700.62	754,366.96	1,430,700.62	0.00	0.0%
Other Classified Salaries		2900	444,287.00	540,411.65	278,277.15	540,411.65	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,956,255.00	4,042,564.02	2,105,483.12	4,042,564.02	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,852,144.00	1,887,730.84	1,020,702.28	1,887,730.84	0.00	0.0%
PERS		3201-3202	907,238.00	916,567.49	461,128.76	916,567.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	473,037.00	470,871.16	241,061.99	470,871.16	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,411,810.00	3,266,748.13	2,026,389.79	3,266,748.13	0.00	0.0%
Unemployment Insurance		3501-3502	192,570.00	103,107.39	40,627.42	103,107.39	0.00	0.0%
Workers' Compensation		3601-3602	905,935.00	841,226.15	449,877.53	841,226.15	0.00	0.0%
OPEB, Allocated		3701-3702	248,859.00	492,185.24	128,767.45	492,185.24	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(74.85)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,991,593.00	7,978,436.40	4,368,480.37	7,978,436.40	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	35,395.00	10,394.30	35,395.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	323.68	323.68	323.68	0.00	0.0%
Materials and Supplies		4300	874,440.00	868,999.42	442,668.91	868,999.42	0.00	0.0%
Noncapitalized Equipment		4400	33,678.00	65,187.00	17,807.25	65,187.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			933,118.00	969,905.10	471,194.14	969,905.10	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,618.00	21,941.07	15,445.05	21,941.07	0.00	0.0%
Dues and Memberships		5300	16,027.00	24,494.69	21,365.16	24,494.69	0.00	0.0%
Insurance		5400-5450	302,000.00	346,416.49	346,416.49	346,416.49	0.00	0.0%
Operations and Housekeeping Services		5500	1,307,296.00	1,221,251.29	557,896.85	1,221,251.29	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,298.00	104,418.42	42,985.35	104,418.42	0.00	0.0%
Transfers of Direct Costs		5710	(30,054.00)	(30,858.81)	(1,127.08)	(30,858.81)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500.00)	(500.00)	0.00	(500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,162,231.00	1,369,588.53	738,160.00	1,369,588.53	0.00	0.0%
Communications		5900	283,300.00	352,884.01	82,006.88	352,884.01	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,207,216.00	3,409,635.69	1,803,148.70	3,409,635.69	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	88,000.00	95,124.00	7,123.13	95,124.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,000.00	105,124.00	7,123.13	105,124.00	0.00	0.0%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	42,350.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	42,350.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(356,986.00)	(534,958.00)	(8,870.07)	(530,596.00)	(4,362.00)	0.8%
Transfers of Indirect Costs - Interfund		7350	(51,563.00)	(51,563.00)	0.00	(51,563.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(408,549.00)	(586,521.00)	(8,870.07)	(582,159.00)	(4,362.00)	0.7%
TOTAL, EXPENDITURES			27,492,253.00	27,372,771.00	14,985,476.11	27,377,133.00	(4,362.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,964,431.00)	(4,081,770.00)	0.00	(3,870,616.00)	211,154.00	-5.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,964,431.00)	(4,081,770.00)	0.00	(3,870,616.00)	211,154.00	-5.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,964,431.00)	(4,081,770.00)	0.00	(3,870,616.00)	211,154.00	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,975,451.00	13,827,317.00	3,631,664.39	13,889,178.00	61,861.00	0.4%
3) Other State Revenue		8300-8599	2,701,323.00	4,393,311.00	2,096,768.70	5,533,083.00	1,139,772.00	25.9%
4) Other Local Revenue		8600-8799	1,856,288.00	1,798,805.00	732,302.62	1,997,516.00	198,711.00	11.0%
5) TOTAL, REVENUES			8,533,062.00	20,019,433.00	6,460,735.71	21,419,777.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,653,669.00	3,907,266.53	2,096,899.68	3,900,397.32	6,869.21	0.2%
2) Classified Salaries		2000-2999	2,828,870.00	3,328,051.32	1,709,225.00	3,338,018.32	(9,967.00)	-0.3%
3) Employee Benefits		3000-3999	3,593,176.00	5,516,818.99	2,088,184.22	5,520,322.20	(3,503.21)	-0.1%
4) Books and Supplies		4000-4999	940,627.00	3,911,439.55	1,283,922.58	4,148,120.55	(236,681.00)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	731,983.00	2,207,631.23	702,011.89	2,253,641.23	(46,010.00)	-2.1%
6) Capital Outlay		6000-6999	1,073,040.00	5,296,019.38	6,736.69	5,299,107.38	(3,088.00)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	356,986.00	534,958.00	8,870.07	530,596.00	4,362.00	0.8%
9) TOTAL, EXPENDITURES			13,178,351.00	24,702,185.00	7,895,850.13	24,990,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,645,289.00)	(4,682,752.00)	(1,435,114.42)	(3,570,426.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
b) Transfers Out		7600-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,964,431.00	4,081,770.00	0.00	3,870,616.00	(211,154.00)	-5.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,369,431.00	4,526,978.00	0.00	4,315,824.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,858.00)	(155,774.00)	(1,435,114.42)	745,398.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,701,817.00	2,826,529.84		2,826,529.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,701,817.00	2,826,529.84		2,826,529.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,701,817.00	2,826,529.84		2,826,529.84		
2) Ending Balance, June 30 (E + F1e)			2,425,959.00	2,670,755.84		3,571,927.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,425,959.00	2,670,755.84		3,571,927.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	502,477.00	546,114.00	0.00	503,811.00	(42,303.00)	-7.7%
Special Education Discretionary Grants		8182	14,089.00	11,390.00	0.00	14,238.00	2,848.00	25.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,452,628.00	1,661,246.00	1,276,213.00	1,661,213.00	(33.00)	0.0%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective								
Instruction	4035	8290	178,234.00	250,666.00	132,078.00	352,015.00	101,349.00	40.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	1,065.00	0.00	1,065.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,172.00	86,580.00	26,723.00	86,580.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	135,815.00	925,325.00	84,239.70	925,325.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	36,082.00	36,082.00	39,805.74	36,082.00	0.00	0.0%
Career and Technical Education	All Other	8290	1,626,954.00	10,308,849.00	2,072,604.95	10,308,849.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,975,451.00	13,827,317.00	3,631,664.39	13,889,178.00	61,861.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	123,902.00	123,902.00	70,907.00	129,153.00	5,251.00	4.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	37,896.00	18,948.00	18,948.00	(18,948.00)	-50.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	133,677.00	148,851.00	3,104.70	148,851.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	4,211.00	0.00	4,211.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,443,744.00	4,078,451.00	2,003,809.00	5,231,920.00	1,153,469.00	28.3%
TOTAL, OTHER STATE REVENUE			2,701,323.00	4,393,311.00	2,096,768.70	5,533,083.00	1,139,772.00	25.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	241,282.00	246,353.00	(195,514.38)	246,353.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,615,006.00	1,552,452.00	927,817.00	1,751,163.00	198,711.00	12.8%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,856,288.00	1,798,805.00	732,302.62	1,997,516.00	198,711.00	11.0%
TOTAL, REVENUES			8,533,062.00	20,019,433.00	6,460,735.71	21,419,777.00	1,400,344.00	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,800,734.00	3,152,063.39	1,720,842.00	3,145,794.18	6,269.21	0.2%
Certificated Pupil Support Salaries		1200	451,954.00	451,841.15	249,556.90	451,241.15	600.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	123,748.00	130,973.74	76,866.56	130,973.74	0.00	0.0%
Other Certificated Salaries		1900	277,233.00	172,388.25	49,634.22	172,388.25	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,653,669.00	3,907,266.53	2,096,899.68	3,900,397.32	6,869.21	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,880,664.00	1,994,490.14	1,033,718.20	1,994,490.14	0.00	0.0%
Classified Support Salaries		2200	357,100.00	475,934.52	264,950.10	475,934.52	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	109,813.00	110,712.81	56,462.11	110,712.81	0.00	0.0%
Clerical, Technical and Office Salaries		2400	278,023.00	381,464.74	191,944.61	391,431.74	(9,967.00)	-2.6%
Other Classified Salaries		2900	203,270.00	365,449.11	162,149.98	365,449.11	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,828,870.00	3,328,051.32	1,709,225.00	3,338,018.32	(9,967.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	553,795.00	2,173,169.91	320,287.13	2,171,913.91	1,256.00	0.1%
PERS		3201-3202	653,464.00	744,134.59	334,535.97	746,425.59	(2,291.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	270,208.00	325,218.52	155,324.29	325,875.73	(657.21)	-0.2%
Health and Welfare Benefits		3401-3402	1,565,596.00	1,679,211.67	997,446.30	1,680,831.67	(1,620.00)	-0.1%
Unemployment Insurance		3501-3502	79,735.00	68,951.99	18,191.59	68,964.99	(13.00)	0.0%
Workers' Compensation		3601-3602	374,759.00	415,962.50	206,221.61	416,102.00	(139.50)	0.0%
OPEB, Allocated		3701-3702	95,619.00	110,169.81	56,177.33	110,208.31	(38.50)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,593,176.00	5,516,818.99	2,088,184.22	5,520,322.20	(3,503.21)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	128,777.00	461,736.65	317,803.30	461,736.65	0.00	0.0%
Books and Other Reference Materials		4200	859.00	72,240.38	59,713.08	72,240.38	0.00	0.0%
Materials and Supplies		4300	746,399.00	2,662,047.15	667,938.29	2,917,676.15	(255,629.00)	-9.6%
Noncapitalized Equipment		4400	60,592.00	673,986.23	235,934.77	673,986.23	0.00	0.0%
Food		4700	4,000.00	41,429.14	2,533.14	22,481.14	18,948.00	45.7%
TOTAL, BOOKS AND SUPPLIES			940,627.00	3,911,439.55	1,283,922.58	4,148,120.55	(236,681.00)	-6.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,000.00	3,571.00	0.00	3,571.00	0.00	0.0%
Travel and Conferences		5200	30,647.00	49,198.70	5,512.54	49,198.70	0.00	0.0%
Dues and Memberships		5300	3,337.00	4,637.00	2,390.00	4,637.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,500.00	46,871.16	23,183.87	46,871.16	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	169,694.00	233,728.95	153,290.16	233,728.95	0.00	0.0%
Transfers of Direct Costs		5710	30,054.00	30,858.81	1,127.08	30,858.81	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,051.00	1,837,785.61	516,268.24	1,883,795.61	(46,010.00)	-2.5%
Communications		5900	700.00	980.00	240.00	980.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			731,983.00	2,207,631.23	702,011.89	2,253,641.23	(46,010.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	477,547.00	2,440,015.63	6,736.69	2,440,015.63	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,765.00	330,718.75	0.00	330,718.75	0.00	0.0%
Equipment Replacement		6500	544,728.00	2,525,285.00	0.00	2,528,373.00	(3,088.00)	-0.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,073,040.00	5,296,019.38	6,736.69	5,299,107.38	(3,088.00)	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	356,986.00	534,958.00	8,870.07	530,596.00	4,362.00	0.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			356,986.00	534,958.00	8,870.07	530,596.00	4,362.00	0.8%
TOTAL, EXPENDITURES			13,178,351.00	24,702,185.00	7,895,850.13	24,990,203.00	(288,018.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,964,431.00	4,081,770.00	0.00	3,870,616.00	(211,154.00)	-5.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,964,431.00	4,081,770.00	0.00	3,870,616.00	(211,154.00)	-5.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,369,431.00	4,526,978.00	0.00	4,315,824.00	211,154.00	-4.7%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	31,623,231.00	32,380,972.00	16,777,606.50	32,252,998.00	(127,974.00)	-0.4%
2) Federal Revenue		8100-8299	4,055,451.00	13,907,317.00	3,653,464.23	13,969,178.00	61,861.00	0.4%
3) Other State Revenue		8300-8599	3,238,480.00	4,894,526.00	2,414,831.40	6,021,161.00	1,126,635.00	23.0%
4) Other Local Revenue		8600-8799	1,976,388.00	1,918,398.00	776,553.18	2,092,609.00	174,211.00	9.1%
5) TOTAL, REVENUES			40,893,550.00	53,101,213.00	23,622,455.31	54,335,946.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,368,289.00	15,360,893.32	8,293,466.40	15,354,024.11	6,869.21	0.0%
2) Classified Salaries		2000-2999	6,785,125.00	7,370,615.34	3,814,708.12	7,380,582.34	(9,967.00)	-0.1%
3) Employee Benefits		3000-3999	11,584,769.00	13,495,255.39	6,456,664.59	13,498,758.60	(3,503.21)	0.0%
4) Books and Supplies		4000-4999	1,873,745.00	4,881,344.65	1,755,116.72	5,118,025.65	(236,681.00)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	3,939,199.00	5,617,266.92	2,505,160.59	5,663,276.92	(46,010.00)	-0.8%
6) Capital Outlay		6000-6999	1,171,040.00	5,401,143.38	13,859.82	5,404,231.38	(3,088.00)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	42,350.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,563.00)	(51,563.00)	0.00	(51,563.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			40,670,604.00	52,074,956.00	22,881,326.24	52,367,336.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			222,946.00	1,026,257.00	741,129.07	1,968,610.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
b) Transfers Out		7600-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			405,000.00	445,208.00	0.00	445,208.00		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			627,946.00	1,471,465.00	741,129.07	2,413,818.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,983,863.00	15,963,181.56		15,963,181.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,983,863.00	15,963,181.56		15,963,181.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,983,863.00	15,963,181.56		15,963,181.56		
2) Ending Balance, June 30 (E + F1e)			13,611,809.00	17,434,646.56		18,376,999.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	16,633.00	16,633.00		16,633.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,425,959.00	2,670,755.84		3,571,927.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	8,395,443.00		8,395,443.00		
d) Assigned								
Other Assignments		9780	9,947,517.00	1,146,123.72		1,153,260.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,221,700.00	5,205,691.00		5,239,735.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	21,307,489.00	17,968,037.00	11,482,735.00	17,840,063.00	(127,974.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	5,428,256.00	8,588,242.00	3,367,555.00	8,588,242.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	30,092.99	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	60,226.00	72,411.00	0.00	72,411.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,346,593.00	7,435,581.00	2,006,425.57	7,435,581.00	0.00	0.0%
Unsecured Roll Taxes		8042	267,002.00	337,722.00	278,357.60	337,722.00	0.00	0.0%
Prior Years' Taxes		8043	358,294.00	442,936.00	330,584.77	442,936.00	0.00	0.0%
Supplemental Taxes		8044	164,240.00	192,288.00	30,129.98	192,288.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(664,630.00)	(765,990.00)	10,455.80	(765,990.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	285,562.00	329,112.00	173,435.79	329,112.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			33,553,032.00	34,600,339.00	17,709,772.50	34,472,365.00	(127,974.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,929,801.00)	(2,219,367.00)	(932,166.00)	(2,219,367.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			31,623,231.00	32,380,972.00	16,777,606.50	32,252,998.00	(127,974.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	502,477.00	546,114.00	0.00	503,811.00	(42,303.00)	-7.7%
Special Education Discretionary Grants		8182	14,089.00	11,390.00	0.00	14,238.00	2,848.00	25.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	1,452,628.00	1,661,246.00	1,276,213.00	1,661,213.00	(33.00)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	178,234.00	250,666.00	132,078.00	352,015.00	101,349.00	40.4%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	1,065.00	0.00	1,065.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,172.00	86,580.00	26,723.00	86,580.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	135,815.00	925,325.00	84,239.70	925,325.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	36,082.00	36,082.00	39,805.74	36,082.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,706,954.00	10,388,849.00	2,094,404.79	10,388,849.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,055,451.00	13,907,317.00	3,653,464.23	13,969,178.00	61,861.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	123,902.00	123,902.00	70,907.00	129,153.00	5,251.00	4.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	37,896.00	18,948.00	18,948.00	(18,948.00)	-50.0%
Mandated Costs Reimbursements		8550	127,942.00	127,942.00	114,805.00	114,805.00	(13,137.00)	-10.3%
Lottery - Unrestricted and Instructional Materials		8560	542,892.00	522,124.00	206,362.40	522,124.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	4,211.00	0.00	4,211.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,443,744.00	4,078,451.00	2,003,809.00	5,231,920.00	1,153,469.00	28.3%
TOTAL, OTHER STATE REVENUE			3,238,480.00	4,894,526.00	2,414,831.40	6,021,161.00	1,126,635.00	23.0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	47,000.00	47,000.00	8,525.61	30,000.00	(17,000.00)	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(2,744.00)	(2,744.13)	(2,744.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	307,382.00	314,690.00	(157,045.30)	307,190.00	(7,500.00)	-2.4%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,615,006.00	1,552,452.00	927,817.00	1,751,163.00	198,711.00	12.8%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,976,388.00	1,918,398.00	776,553.18	2,092,609.00	174,211.00	9.1%
TOTAL, REVENUES			40,893,550.00	53,101,213.00	23,622,455.31	54,335,946.00	1,234,733.00	2.3%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,985,632.00	12,055,091.67	6,507,774.01	12,048,822.46	6,269.21	0.1%
Certificated Pupil Support Salaries		1200	1,189,066.00	1,167,523.91	615,885.34	1,166,923.91	600.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,784,362.00	1,713,854.25	980,587.28	1,713,854.25	0.00	0.0%
Other Certificated Salaries		1900	409,229.00	424,423.49	189,219.77	424,423.49	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,368,289.00	15,360,893.32	8,293,466.40	15,354,024.11	6,869.21	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,934,098.00	2,057,836.33	1,066,034.01	2,057,836.33	0.00	0.0%
Classified Support Salaries		2200	2,295,707.00	2,358,927.58	1,240,611.26	2,358,927.58	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	234,026.00	235,825.31	121,324.15	235,825.31	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,673,737.00	1,812,165.36	946,311.57	1,822,132.36	(9,967.00)	-0.6%
Other Classified Salaries		2900	647,557.00	905,860.76	440,427.13	905,860.76	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,785,125.00	7,370,615.34	3,814,708.12	7,380,582.34	(9,967.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,405,939.00	4,060,900.75	1,340,989.41	4,059,644.75	1,256.00	0.0%
PERS		3201-3202	1,560,702.00	1,660,702.08	795,664.73	1,662,993.08	(2,291.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	743,245.00	796,089.68	396,386.28	796,746.89	(657.21)	-0.1%
Health and Welfare Benefits		3401-3402	4,977,406.00	4,945,959.80	3,023,836.09	4,947,579.80	(1,620.00)	0.0%
Unemployment Insurance		3501-3502	272,305.00	172,059.38	58,819.01	172,072.38	(13.00)	0.0%
Workers' Compensation		3601-3602	1,280,694.00	1,257,188.65	656,099.14	1,257,328.15	(139.50)	0.0%
OPEB, Allocated		3701-3702	344,478.00	602,355.05	184,944.78	602,393.55	(38.50)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(74.85)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,584,769.00	13,495,255.39	6,456,664.59	13,498,758.60	(3,503.21)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	153,777.00	497,131.65	328,197.60	497,131.65	0.00	0.0%
Books and Other Reference Materials		4200	859.00	72,564.06	60,036.76	72,564.06	0.00	0.0%
Materials and Supplies		4300	1,620,839.00	3,531,046.57	1,110,607.20	3,786,675.57	(255,629.00)	-7.2%
Noncapitalized Equipment		4400	94,270.00	739,173.23	253,742.02	739,173.23	0.00	0.0%
Food		4700	4,000.00	41,429.14	2,533.14	22,481.14	18,948.00	45.7%
TOTAL, BOOKS AND SUPPLIES			1,873,745.00	4,881,344.65	1,755,116.72	5,118,025.65	(236,681.00)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,000.00	3,571.00	0.00	3,571.00	0.00	0.0%
Travel and Conferences		5200	47,265.00	71,139.77	20,957.59	71,139.77	0.00	0.0%
Dues and Memberships		5300	19,364.00	29,131.69	23,755.16	29,131.69	0.00	0.0%
Insurance		5400-5450	302,000.00	346,416.49	346,416.49	346,416.49	0.00	0.0%
Operations and Housekeeping Services		5500	1,345,796.00	1,268,122.45	581,080.72	1,268,122.45	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	319,992.00	338,147.37	196,275.51	338,147.37	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500.00)	(500.00)	0.00	(500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,617,282.00	3,207,374.14	1,254,428.24	3,253,384.14	(46,010.00)	-1.4%
Communications		5900	284,000.00	353,864.01	82,246.88	353,864.01	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,939,199.00	5,617,266.92	2,505,160.59	5,663,276.92	(46,010.00)	-0.8%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	477,547.00	2,440,015.63	6,736.69	2,440,015.63	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	138,765.00	425,842.75	7,123.13	425,842.75	0.00	0.0%
Equipment Replacement		6500	554,728.00	2,535,285.00	0.00	2,538,373.00	(3,088.00)	-0.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,171,040.00	5,401,143.38	13,859.82	5,404,231.38	(3,088.00)	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	42,350.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	42,350.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(51,563.00)	(51,563.00)	0.00	(51,563.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(51,563.00)	(51,563.00)	0.00	(51,563.00)	0.00	0.0%
TOTAL, EXPENDITURES			40,670,604.00	62,074,956.00	22,881,326.24	52,367,336.00	(292,380.00)	-0.6%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
2600	Expanded Learning Opportunities Program	743,741.00
5640	Medi-Cal Billing Option	213,709.44
6266		733,345.00
6300	Lottery: Instructional Materials	504,934.12
6500	Special Education	87,073.26
6510	Special Ed: Early Ed Individuals with Excepti	0.56
6536	Special Ed: Dispute Prevention and Dispute	10,000.00
6537	Special Ed: Learning Recovery Support	155,215.00
6546	Mental Health-Related Services	28,911.19
7311	Classified School Employee Professional De	0.50
7388	SB 117 COVID-19 LEA Response Funds	0.36
7425	Expanded Learning Opportunities (ELO) Gra	336,767.00
8150	Ongoing & Major Maintenance Account (RM,	563,779.63
9010	Other Restricted Local	194,450.78
Total, Restricted Balance		3,571,927.84

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

March 1, 2022

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 01, 2022

Signed: _____

Jamez Mallin
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Meliton Sanchez

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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current 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 current or two subsequent fiscal years increased over prior year's (2020-21) annual payment? • If yes, 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?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
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%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	6.10	6.10	2.00	6.10	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	6.10	6.10	2.00	6.10	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	6.10	6.10	2.00	6.10	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.04	0.04	0.04	0.04	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.04	0.04	0.04	0.04	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.04	0.04	0.04	0.04	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.04	0.04	0.04	0.04	0.00	0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,728.10	2,728.10	2,415.09	2,728.10	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,728.10	2,728.10	2,415.09	2,728.10	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	6.10	6.10	2.00	6.10	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.10	6.10	2.00	6.10	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,734.20	2,734.20	2,417.09	2,734.20	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,728.10	2,728.10	2,415.09	2,728.10	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,728.10	2,728.10	2,415.09	2,728.10	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	6.10	6.10	2.00	6.10	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.10	6.10	2.00	6.10	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,734.20	2,734.20	2,417.09	2,734.20	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF CALCULATOR			
Palo Verde Unified (67181)	2021-22	2022-23	2023-24
(1) UNIVERSAL ASSUMPTIONS			
Supplemental Grant %	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
Augmentation/(COLA Suspension)	3.37%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	70.07%	70.07%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.07%	70.07%	70.07%
Local EPA Accrual	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year			

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF				
NEW CHARTER SCHOOLS				
Year that charter starts operation (select from drop down list):				2021-22
(a) TRANSFER OF IN-LIEU PROPERTY TAX				
J-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)				
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)			
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)			
A-1, A-2, A-3	Enrollment	-		-
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)			
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)			
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location				
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of mor				
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)				
Enter P2 Data - Note: Charter School ADA is always funded on Current Year				
B-1	Grades TK-3	-	-	-
B-2	Grades 4-6	-	-	-
B-3	Grades 7-8	-	-	-
B-4	Grades 9-12	-	-	-
	SUBTOTAL ADA	-	-	-
	RATIO: ADA to Enrollment	-	-	-
(e) OTHER LCFF ADJUSTMENTS				
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.				
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.				
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF				
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION				
Did your district meet the requirements of funding?		YES	YES	YES
(b) PROPERTY TAXES				
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 7,515,966	\$ 7,515,966	\$ 7,515,966
B-5	Redevelopment Agency Local Revenue	\$ 528,094	\$ 528,094	\$ 528,094
	Less In-Lieu transfer	\$ (2,219,367)	\$ (2,398,182)	\$ (2,378,758)
	Total Local Revenue	\$ 5,824,693	\$ 5,645,878	\$ 5,665,302
(c) OTHER LCFF ADJUSTMENTS				
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be posit				
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -
(d) UNDUPLICATED PUPIL PERCENTAGE				
A-1.2 / A-3.2	District Enrollment (second prior year)			
A-1.1 / A-3.1	District Enrollment (first prior year)			
A-1 / A-3	District Enrollment	2,784	2,750	2,716
A-2.2 / A-4.2	COE Enrollment (second prior year)			
A-2.1 / A-4.1	COE Enrollment (first prior year)			
A-2 / A-4	COE Enrollment	6	6	6
	Total Enrollment	2,790	2,756	2,722
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)			
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)			
B-1 / B-3	District Unduplicated Pupil Count	2,022	2,002	1,982
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)			
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)			
B-2 / B-4	COE Unduplicated Pupil Count	6	6	6
	Total Unduplicated Pupil Count	2,028	2,008	1,988
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	72.69%	72.86%	73.03%
C-1	Unduplicated Pupil Percentage (%)	74.78%	73.72%	72.86%

Palo Verde Unified (67181)

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(e) AVERAGE DAILY ATTENDANCE (ADA)

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

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

B-1, D-6 Grades TK-3

736.04

743.40

752.32

B-2, D-7 Grades 4-6

582.20

588.02

595.08

B-3, D-8 Grades 7-8

341.56

344.98

349.12

B-4, D-9 Grades 9-12

755.29

762.84

772.00

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

E-1, D-17 Grades TK-3

-

-

-

E-2, D-18 Grades 4-6

-

-

-

E-3, D-19 Grades 7-8

-

-

-

E-4, D-20 Grades 9-12

-

-

-

District Basic Aid ADA funded outside of the LCFF

(Court Ordered, Voluntary Tfr. & Open Enrollment)

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

-

-

0.00

DISTRICT TOTAL

2,415.09

2,439.24

2,468.51

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

E-6, E-11 Grades TK-3

-

-

-

E-7, E-12 Grades 4-6

-

-

-

E-8, E-13 Grades 7-8

-

-

-

E-9, E-14 Grades 9-12

2.00

2.00

2.00

COUNTY TOTAL

2.00

2.00

2.00

RATIO: District ADA-to-Enrollment

86.75%

88.71%

90.89%

RATIO: County ADA-to-Enrollment

33.33%

33.33%

33.33%

(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using

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

A-6 Grades TK-3

-

-

-

A-7 Grades 4-6

-

-

-

A-8 Grades 7-8

-

-

-

A-9 Grades 9-12

-

-

-

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

A-11 Grades TK-3

-

-

-

A-12 Grades 4-6

-

-

-

A-13 Grades 7-8

-

-

-

A-14 Grades 9-12

-

-

-

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

-

-

-

Palo Verde Unified (67181)			2021-22	2022-23	2023-24
(4) NECESSARY SMALL SCHOOLS ADA					
Enter current and prior year ADA for each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated.					
1 NSS #1					
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-
A-2		Grades 4-6	-	-	-
A-3		Grades 7-8	-	-	-
B-1		Grades 9-12	-	-	-
		TOTAL	-	-	-
A-5, B-2	Number of FTE		-	-	-
	Is this school eligible for NSS funding?		Not Eligible	Not Eligible	Not Eligible
	Type of school		Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		#VALUE!	#VALUE!	#VALUE!
	Select funding method:		LCFF	LCFF	LCFF
2 NSS #2					
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-
A-2		Grades 4-6	-	-	-
A-3		Grades 7-8	-	-	-
B-1		Grades 9-12	-	-	-
		TOTAL	-	-	-
A-5, B-2	Number of FTE		-	-	-
	Is this school eligible for NSS funding?		Not Eligible	Not Eligible	Not Eligible
	Type of school		Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		#VALUE!	#VALUE!	#VALUE!
	Select funding method:		LCFF	LCFF	LCFF

Palo Verde Unified (67181)			2021-22	2022-23	2023-24
3 NSS #3					
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-
A-2		Grades 4-6	-	-	-
A-3		Grades 7-8	-	-	-
B-1		Grades 9-12	-	-	-
		TOTAL	-	-	-
A-5, B-2	Number of FTE		-	-	-
	Is this school eligible for NSS funding?		Not Eligible	Not Eligible	Not Eligible
	Type of school		Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		#VALUE!	#VALUE!	#VALUE!
	Select funding method:		LCFF	LCFF	LCFF
4 NSS #4					
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-
A-2		Grades 4-6	-	-	-
A-3		Grades 7-8	-	-	-
B-1		Grades 9-12	-	-	-
		TOTAL	-	-	-
A-5, B-2	Number of FTE		-	-	-
	Is this school eligible for NSS funding?		Not Eligible	Not Eligible	Not Eligible
	Type of school		Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		#VALUE!	#VALUE!	#VALUE!
	Select funding method:		LCFF	LCFF	LCFF
5 NSS #5					
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-
A-2		Grades 4-6	-	-	-
A-3		Grades 7-8	-	-	-
B-1		Grades 9-12	-	-	-
		TOTAL	-	-	-
A-5, B-2	Number of FTE		-	-	-
	Is this school eligible for NSS funding?		Not Eligible	Not Eligible	Not Eligible
	Type of school		Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		#VALUE!	#VALUE!	#VALUE!
	Select funding method:		LCFF	LCFF	LCFF

Palo Verde Unified (67181)	2021-22	2022-23	2023-24
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS			
(a) ALTERNATIVE CALCULATION TOOL			
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.			
1. Clear the prepopulated number '1' from the box located to the right			
2. Local calculation of <u>total</u> in-lieu property taxes			
		-	-

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)				
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid distr				
1	Charter Name	SCALE Academy EAST		
	Charter ADA by grade span			
	Grades K-3	361.79	361.79	361.79
	Grades 4-6	299.43	299.43	299.43
	Grades 7-8	239.04	239.04	239.04
	Grades 9-12	243.72	243.72	243.72
	Total ADA	1,143.98	1,143.98	1,143.98
2	Charter Name	RCOE CBK		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	0.04	0.04	0.04
	Total ADA	0.04	0.04	0.04
3	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

Palo Verde Unified (67181)

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4 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

5 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

6 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

7 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

8 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
9	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
10	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
11	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
12	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
13	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

Palo Verde Unified (67181)

2021-22

2022-23

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14 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

15 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

16 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

17 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

18 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
19	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
20	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
21	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
22	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
23	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

Palo Verde Unified (67181)

2021-22

2022-23

2023-24

24 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

25 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

26 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

27 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

28 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
29	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
30	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
31	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
32	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
33	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

Palo Verde Unified (67181)

2021-22

2022-23

2023-24

34 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

35 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

36 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

37 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

38 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
39	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
40	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
41	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
42	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
43	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

Palo Verde Unified (67181)

2021-22

2022-23

2023-24

44 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

45 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

46 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

47 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

48 Charter Name

N/A

Charter ADA by grade span

Grades K-3

-

-

-

Grades 4-6

-

-

-

Grades 7-8

-

-

-

Grades 9-12

-

-

-

Total ADA

-

-

-

Palo Verde Unified (67181)		2021-22	2022-23	2023-24
49	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-
50	Charter Name	N/A		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	-	-	-
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	-	-	-

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

LOCAL CONTROL FUNDING FORMULA										2021-22
LCFF ENTITLEMENT CALCULATION										
Calculation Factors										
Grades TK-3										
Grades 4-6										
Grades 7-8										
Grades 9-12										
Subtract Necessary Small School ADA and Funding										
Total Base, Supplemental, and Concentration Grant										
NSS Allowance										
TOTAL BASE										
ADD ONS:										
Targeted Instructional Improvement Block Grant										
Home-to-School Transportation										
Small School District Bus Replacement Program										
ECONOMIC RECOVERY TARGET PAYMENT										
LCFF ENTITLEMENT										
STATE AID CALCULATION										
Miscellaneous Adjustments										
Adjusted LCFF Entitlement										
Local Revenue (including RDA)										
Gross State Aid										
MINIMUM STATE AID CALCULATION										
2012-13 RI/Charter Gen BG adjusted for ADA										
2012-13 NSS Allowance (deficit)										
Minimum State Aid Adjustments										
Less Current Year Property Taxes/In-Lieu										
Subtotal State Aid for Historical RI/Charter General BG										
Categorical funding from 2012-13 net of fair share reduction										
Charter School Categorical Block Grant adjusted for ADA										
Minimum State Aid Guarantee Before Provision Factor										
Provision Factor										
Minimum State Aid Guarantee										
CHARTER SCHOOL MINIMUM STATE AID OFFSET										
LCFF Entitlement										
Minimum State Aid Plus Property Taxes Including RDA										
Offset										
Minimum State Aid Prior to Offset										
Total Minimum State Aid with Offset										
TOTAL STATE AID										
ADDITIONAL STATE AID (Additional SA)										
LCFF Entitlement (before CDE transfer, Choice & Charter Supplemental)										
Change Over Prior Year										
LCFF Entitlement Per ADA										
Per-ADA Change Over Prior Year										
Basic Aid Status (school districts only)										
LCFF SOURCES INCLUDING EXCESS TAXES										
State Aid										
Education Protection Account										
Property Taxes Net of In-Lieu Transfers										
Charter In-Lieu Taxes										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										

ADA	Base	Grade Span	Supplemental	Concentration	Total
844.14	\$ 8,093	\$ 842	\$ 1,336	\$ 1,149	\$ 9,640,156
617.08	8,215		1,229	1,056	6,479,339
452.43	8,458		1,265	1,087	4,674,752
836.45	9,802	255	1,504	1,293	10,751,857
	\$ 23,757,313	\$ 924,061	\$ 3,691,346	\$ 3,173,284	\$ 31,546,004
2,730.10	\$ 23,757,313	\$ 924,061	\$ 3,691,346	\$ 3,173,284	\$ 31,546,004

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report									
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v2.2.2b									
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v2.2.2b									
Calculation Factors									
v2.2.2b									
v2.2.2b									
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Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report	
LOCAL CONTROL FUNDING FORMULA	
LCFF ENTITLEMENT CALCULATION	
Calculation Factors	
Grades TK-3	
Grades 4-6	
Grades 7-8	
Grades 9-12	
Subtract Necessary Small School ADA and Funding	
Total Base, Supplemental, and Concentration Grant	
NSS Allowance	
TOTAL BASE	
ADD ONS:	
Targeted Instructional Improvement Block Grant	
Home-to-School Transportation	
Small School District Bus Replacement Program	
ECONOMIC RECOVERY TARGET PAYMENT	
LCFF ENTITLEMENT	
STATE AID CALCULATION	
Miscellaneous Adjustments	
Adjusted LCFF Entitlement	
Local Revenue (including RDA)	
Gross State Aid	
MINIMUM STATE AID CALCULATION	
2012-13 RL/Charter Gen BG adjusted for ADA	
2012-13 NSS Allowance (deficted)	
Minimum State Aid Adjustments	
Less Current Year Property Taxes/In-Lieu	
Subtotal State Aid for Historical RL/Charter General BG	
Categorical funding from 2012-13 net of fair share reduction	
Charter School Categorical Block Grant adjusted for ADA	
Minimum State Aid Guarantee Before Proration Factor	
Proration Factor	
Minimum State Aid Guarantee	
CHARTER SCHOOL MINIMUM STATE AID OFFSET	
LCFF Entitlement	
Minimum State Aid plus Property Taxes Including RDA	
Offset	
Minimum State Aid Prior to Offset	
Total Minimum State Aid with Offset	
TOTAL STATE AID	
ADDITIONAL STATE AID (Additional SA)	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)	
Change Over Prior Year	
LCFF Entitlement Per ADA	
Per-ADA Change Over Prior Year	
Basic Aid Status (school districts only)	
LCFF SOURCES INCLUDING EXCESS TAXES	
State Aid	
Education Protection Account	
Property Taxes Net of In-Lieu Transfers	
Charter In-Lieu Taxes	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report	
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Minimum State Aid Guarantee Before Proration Factor	
Proration Factor	
Minimum State Aid Guarantee	
CHARTER SCHOOL MINIMUM STATE AID OFFSET	
LCFF Entitlement	
Minimum State Aid plus Property Taxes Including RDA	
Offset	
Minimum State Aid Prior to Offset	
Total Minimum State Aid with Offset	
TOTAL STATE AID	
ADDITIONAL STATE AID (Additional SA)	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)	
Change Over Prior Year	
LCFF Entitlement Per ADA	
Per-ADA Change Over Prior Year	
Basic Aid Status (school districts only)	
LCFF SOURCES INCLUDING EXCESS TAXES	
State Aid	
Education Protection Account	
Property Taxes Net of In-Lieu Transfers	
Charter In-Lieu Taxes	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report

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EDUCATION PROTECTION ACCOUNT

		Certification Period:				
		2021-22	Est. Annual 2021-22	2022-23	2023-24	
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT						
A-1	Total ADA for EPA Minimum	2,730.10	2,730.10	2,441.24	2,470.51	
A-2	Minimum Funding per ADA	200	200	200	200	
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 546,020	\$ 546,020	\$ 488,248	\$ 494,102	
EPA PROPORTIONATE SHARE CAP						
	<i>Adjusted Total Revenue Limit</i>	\$ 14,412,935	\$ 14,412,935	\$ 12,887,970	\$ 13,042,499	
	<i>Current Year Adjusted NSS Allowance</i>	\$ -	\$ -	\$ -	\$ -	
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 14,412,935	\$ 14,412,935	\$ 12,887,970	\$ 13,042,499	
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 5,824,693	\$ 5,824,693	\$ 5,645,878	\$ 5,665,302	
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 8,588,242	\$ 8,588,242	\$ 7,242,092	\$ 7,377,197	
EPA PROPORTIONATE SHARE						
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 14,412,935	\$ 14,412,935	\$ 12,887,970	\$ 13,042,499	
C-2	Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>)	70.06785065%	N/A	70.06785065%	70.06785065%	
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 10,098,834	\$ 10,098,834	\$ 9,030,323	\$ 9,138,599	
EPA ENTITLEMENT						
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 8,588,242	\$ 8,588,242	\$ 7,242,092	\$ 7,377,197	
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	
D-3	Adjusted EPA Entitlement (D-1 + D-2)	8,588,242	8,588,242	7,242,092	7,377,197	
D-4	Prior Year Annual Adjustment	\$ (67)	N/A	-	-	
D-5	P2 Entitlement Net of PY Adjustment	\$ 8,588,175	N/A	7,242,092	7,377,197	
C-2	Statewide EPA Proportionate Share Ratio (<i>as of Annual certification</i>)	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
	<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	\$ 8,588,242	N/A	7,242,092	7,377,197	

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report		2/14/2022		
		2021-22	2022-23	2023-24
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation		5.07%	2.48%	3.11%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant		\$23,757,313	\$21,789,416	\$22,736,405
Grade Span Adjustment		924,061	841,178	877,018
Supplemental Grant		3,691,346	3,336,655	3,440,948
Concentration Grant		3,173,284	2,753,690	2,741,281
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-
Add-ons: Home-to-School Transportation		706,994	706,994	706,994
Add-ons: Small School District Bus Replacement Program		-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$32,252,998	\$29,427,933	\$30,502,646
Miscellaneous Adjustments		-	-	-
Economic Recovery Target		-	-	-
Additional State Aid		-	-	-
Total LCFF Entitlement		32,252,998	29,427,933	30,502,646
LCFF Entitlement Per ADA		\$ 11,814	\$ 12,054	\$ 12,347
Components of LCFF By Object Code				
State Aid (Object Code 8011)		\$ 17,840,063	\$ 16,539,963	\$ 17,460,147
EPA (for LCFF Calculation purposes)		\$ 8,588,242	\$ 7,242,092	\$ 7,377,197
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)		\$ 8,044,060	\$ 8,044,060	\$ 8,044,060
In-Lieu of Property Taxes (Object Code 8096)		(2,219,367)	(2,398,182)	(2,378,758)
Property Taxes net of In-Lieu		\$ 5,824,693	\$ 5,645,878	\$ 5,665,302
TOTAL FUNDING		32,252,998	29,427,933	30,502,646
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$	-	-	-
EPA in Excess to LCFF Funding	\$	-	-	-
Total LCFF Entitlement		32,252,998	29,427,933	30,502,646
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual		70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2		70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)		\$ 8,588,242	\$ 7,242,092	\$ 7,377,197
EPA, Current Year (Object Code 8012)		\$ 8,588,242	\$ 7,242,092	\$ 7,377,197
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)		\$ (66.97)	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)		-	-	-

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report		2/14/2022		
		2021-22	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (<i>Excludes add-ons for TIG and Transportation</i>)	\$	24,681,374	\$ 22,630,594	\$ 23,613,423
Supplemental and Concentration Grant funding in the LCAP year	\$	6,864,630	\$ 6,090,345	\$ 6,182,229
Percentage to Increase or Improve Services		27.81%	26.91%	26.18%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment		2,784	2,750	2,716
COE Enrollment		6	6	6
Total Enrollment		2,790	2,756	2,722
Unduplicated Pupil Count				
Unduplicated Pupil Count		2,022	2,002	1,982
COE Unduplicated Pupil Count		6	6	6
Total Unduplicated Pupil Count		2,028	2,008	1,988
Rolling %, Supplemental Grant		74.7800%	73.7200%	72.8600%
Rolling %, Concentration Grant		74.7800%	73.7200%	72.8600%

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report		2/14/2022		
		2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3		844.14	736.04	743.40
Grades 4-6		617.08	582.20	588.02
Grades 7-8		432.43	341.56	344.98
Grades 9-12		834.45	755.29	762.84
LCFF Subtotal		2,728.10	2,415.09	2,439.24
NSS		-	-	-
Combined Subtotal		2,728.10	2,415.09	2,439.24
Current Year ADA				
Grades TK-3		736.04	743.40	752.32
Grades 4-6		582.20	588.02	595.08
Grades 7-8		341.56	344.98	349.12
Grades 9-12		755.29	762.84	772.00
LCFF Subtotal		2,415.09	2,439.24	2,468.51
NSS		-	-	-
Combined Subtotal		2,415.09	2,439.24	2,468.51
Change in LCFF ADA (excludes NSS ADA)		(313.01)	24.15	29.27
		Decline	Increase	Increase
Funded LCFF ADA for the Hold Harmless				
Grades TK-3		844.14	743.40	752.32
Grades 4-6		617.08	588.02	595.08
Grades 7-8		432.43	344.98	349.12
Grades 9-12		834.45	762.84	772.00
Subtotal		2,728.10	2,439.24	2,468.51
		<i>Prior</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
		<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		2.00	2.00	2.00
Subtotal		2.00	2.00	2.00
ACTUAL ADA (Current Year Only)				
Grades TK-3		736.04	743.40	752.32
Grades 4-6		582.20	588.02	595.08
Grades 7-8		341.56	344.98	349.12
Grades 9-12		757.29	764.84	774.00
Total Actual ADA		2,417.09	2,441.24	2,470.51
TOTAL FUNDED ADA				
Grades TK-3		844.14	743.40	752.32
Grades 4-6		617.08	588.02	595.08
Grades 7-8		432.43	344.98	349.12
Grades 9-12		836.45	764.84	774.00
Total		2,730.10	2,441.24	2,470.51
Funded Difference (Funded ADA less Actual ADA)		313.01	-	-

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report		2/14/2022		
		2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	11,420	\$ 11,621	\$ 11,913
Grades 4-6	\$	10,500	\$ 10,685	\$ 10,954
Grades 7-8	\$	10,810	\$ 11,001	\$ 11,278
Grades 9-12	\$	12,854	\$ 13,080	\$ 13,408
Base Grants				
Grades TK-3	\$	8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment				
Grades TK-3	\$	842	\$ 863	\$ 889
Grades 9-12	\$	255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$	8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	10,057	\$ 10,306	\$ 10,626
Prorated Base Grants				
Grades TK-3	\$	8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment				
Grades TK-3	\$	842	\$ 863	\$ 889
Grades 9-12	\$	255	\$ 261	\$ 269
Supplemental Grant				
		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:				
		74.78%	73.72%	72.86%
Grades TK-3	\$	1,336	\$ 1,350	\$ 1,376
Grades 4-6	\$	1,229	\$ 1,241	\$ 1,265
Grades 7-8	\$	1,265	\$ 1,278	\$ 1,302
Grades 9-12	\$	1,504	\$ 1,520	\$ 1,548
Concentration Grant (>55% population)				
		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$	5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$	5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$	6,537	\$ 6,699	\$ 6,907
Actual - 1.00 ADA, Local UPP >55% as follows:				
		19.7800%	18.7200%	17.8600%
Grades TK-3	\$	1,149	\$ 1,114	\$ 1,096
Grades 4-6	\$	1,056	\$ 1,024	\$ 1,008
Grades 7-8	\$	1,087	\$ 1,055	\$ 1,038
Grades 9-12	\$	1,293	\$ 1,254	\$ 1,234

Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report

IN-LIEU PROPERTY TAX TRANSFER

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

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

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

1. Property taxes per ADA x District of Residence ADA

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

	2021-22	2022-23	2023-24
Local Property Taxes (w/out RDA)	\$ 7,515,966	\$ 7,515,966	\$ 7,515,966
District LCFF ADA	2,730.10	2,441.24	2,470.51
Total Charter LCFF ADA	1,144.02	1,144.02	1,144.02
Total LCFF ADA	3,874.12	3,585.26	3,614.53
Property Taxes per ADA	\$ 1,940.04	\$ 2,096.35	\$ 2,079.37
Funding Method:			
Property Taxes per ADA	\$ 2,219,367	\$ 2,398,182	\$ 2,378,758
LCFF Funding per ADA	-	-	-
Alternative Calculation	-	-	-
Certified In-Lieu Taxes	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 2,219,367	\$ 2,398,182	\$ 2,378,758

Prior Year Basic Aid Status

Non-Basic Aid

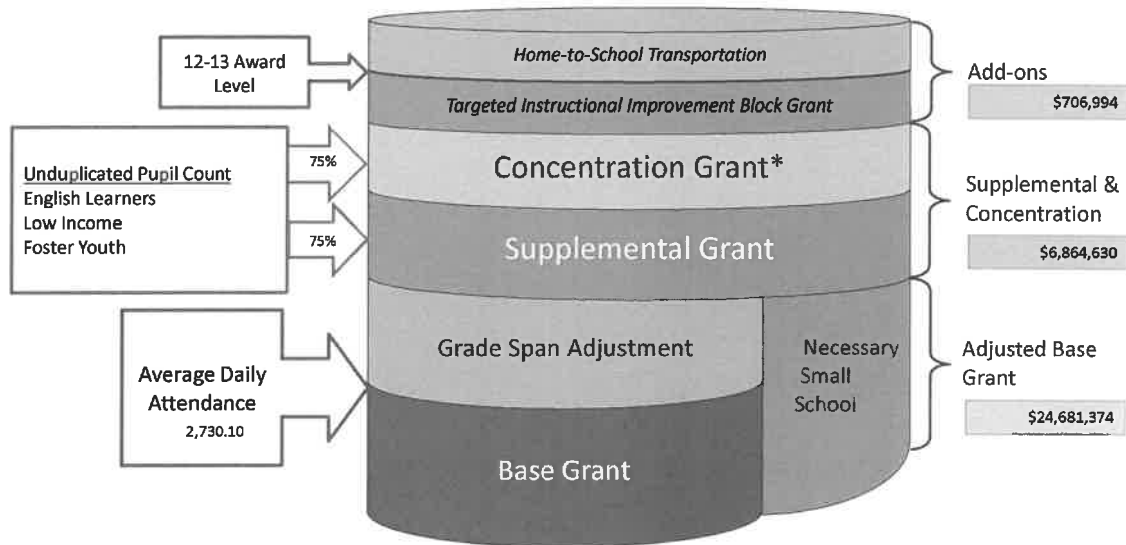
1	SCALE Academy EAST	\$ 2,219,367	\$ 2,398,182	\$ 2,378,758
	ADA	1,143.98	1,143.98	1,143.98
	1 In-Lieu at Property tax/ADA	\$ 2,219,367	\$ 2,398,182	\$ 2,378,758
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 10,165,303	\$ 10,417,589	\$ 10,741,319
2	RCOE CBK	\$ -	\$ -	\$ -
	ADA	0.04	0.04	0.04
	1 In-Lieu at Property tax/ADA	\$ 78	\$ 84	\$ 83
	2 In-Lieu at LCFF Adj Base grant/ADA	#VALUE!	#VALUE!	#VALUE!

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

Components of LCFF Entitlement

	2021-22	
Base Grant	\$ 23,757,313	2,730.10 ADA
Grade Span Adjustment	\$ 924,061	\$ 24,681,374 Adjusted Base Grant
Supplemental Grant	\$ 3,691,346 75%	
Concentration Grant	\$ 3,173,284 75%	\$ 6,864,630 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ 706,994	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 706,994 Add-ons
Total	\$ 32,252,998	\$ 32,252,998

Total LCFF Funding: \$32,252,998

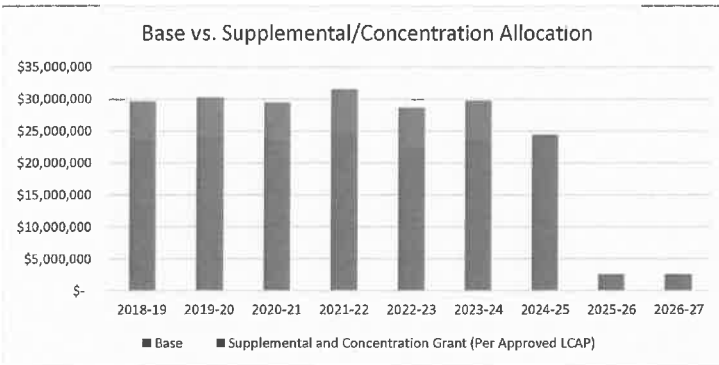


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

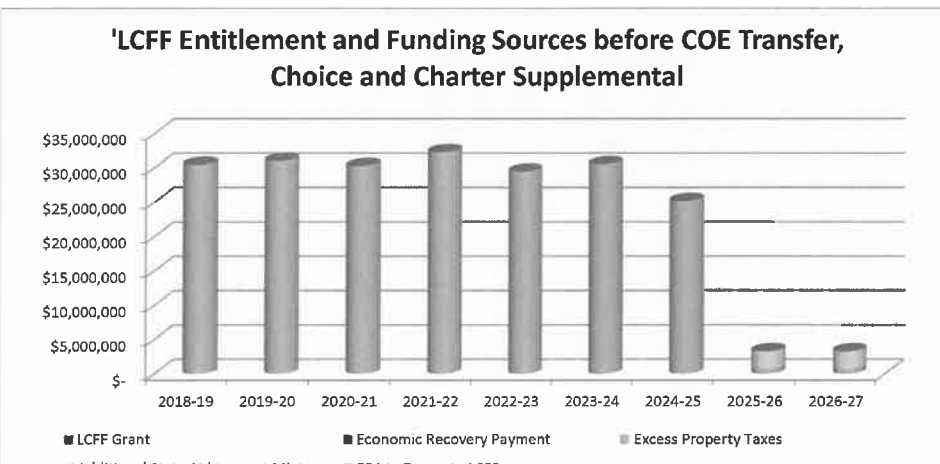
Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report

Charts and Graphs

Minimum Proportionality Analysis						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Base	\$ 23,743,036	\$ 24,160,024	\$ 23,528,860	\$ 24,681,374	\$ 22,630,594	\$ 23,613,423
Supplemental and Concentration Grant (Per Approved LCAP)	5,960,691	6,133,022	6,000,801	6,864,630	6,090,345	6,182,229
Total	\$ 30,410,721	\$ 31,000,040	\$ 30,236,655	\$ 32,252,998	\$ 29,427,933	\$ 30,502,646



Funding Sources						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 30,410,721	\$ 31,000,040	\$ 30,236,655	\$ 32,252,998	\$ 29,427,933	\$ 30,502,646
Total General Purpose Funding	\$ 30,410,721	\$ 31,000,040	\$ 30,236,655	\$ 32,252,998	\$ 29,427,933	\$ 30,502,646

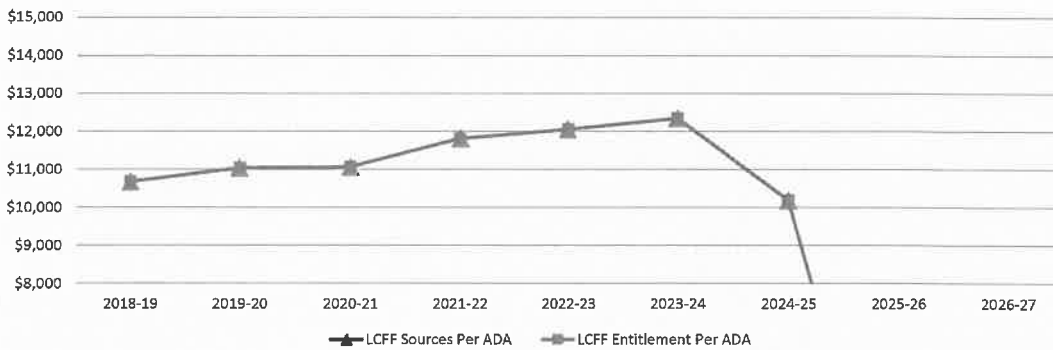


Palo Verde Unified (67181) - 2020-2021 PVUSD Second Interim Report

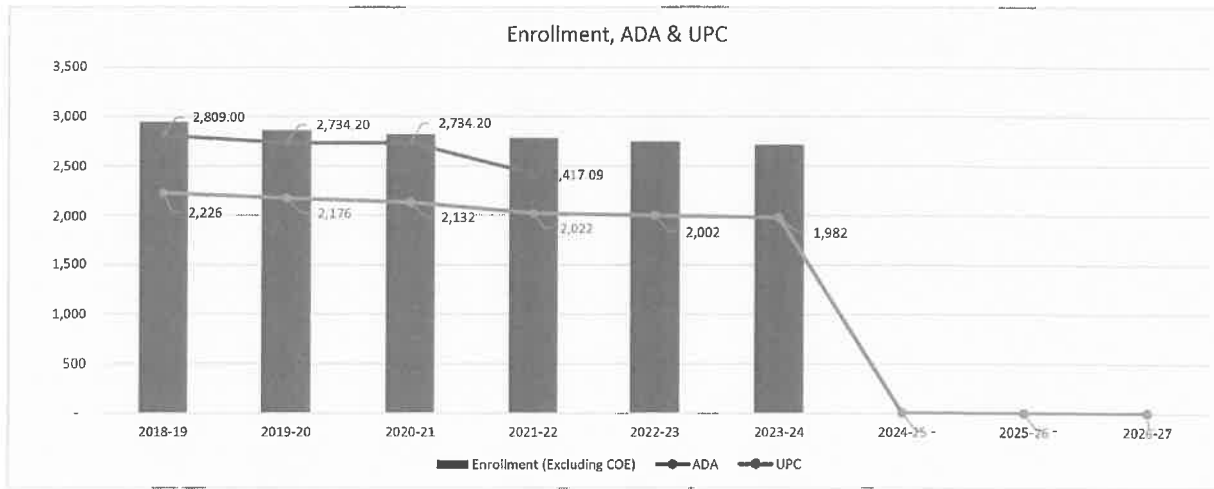
Charts and Graphs

☐ Additional State Aid to meet minimum
 ☐ EPA in Excess to LCFF

LCFF Entitlement per ADA							
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Funded ADA	2,849.47	2,809.24	2,734.20	2,730.10	2,441.24	2,470.51	
LCFF Sources per ADA	\$ 10,672.41	\$ 11,035.03	\$ 11,058.68	\$ 11,813.85	\$ 12,054.50	\$ 12,346.69	
Net Change per ADA		\$ 362.61	\$ 23.66	\$ 755.17	\$ 240.65	\$ 292.19	
Net Percent Change		3.40%	0.21%	6.83%	2.04%	2.42%	
Estimated LCFF Entitlement per ADA	\$ 10,672.41	\$ 11,035.03	\$ 11,058.68	\$ 11,813.85	\$ 12,054.50	\$ 12,346.69	
Net Change per ADA		\$ 362.61	\$ 23.66	\$ 755.17	\$ 240.65	\$ 292.19	
Net Percent Change		3.40%	0.21%	6.83%	2.04%	2.42%	



Student Summary						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment (Excluding COE)	2,947	2,863	2,820	2,784	2,750	2,716
UPC	2,226	2,176	2,132	2,022	2,002	1,982
ADA	2,809.00	2,734.20	2,734.20	2,417.09	2,441.24	2,470.51



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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	2,728.10	2,728.10		
Charter School	0.04	0.04		
Total ADA	2,728.14	2,728.14	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	2,290.02	2,439.24		
Charter School	0.04	0.04		
Total ADA	2,290.06	2,439.28	6.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	2,261.85	2,468.51		
Charter School	0.04	0.04		
Total ADA	2,261.89	2,468.55	9.1%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

The District projects significant ADA declines due to the COVID 19 pandemic. Attendance fluctuates at various rates due to spikes in infection rates. The District monitors attendance on a monthly basis and adjusts our projections accordingly.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	2,826	2,790		
Charter School	0	0		
Total Enrollment	2,826	2,790	-1.3%	Met
1st Subsequent Year (2022-23)				
District Regular	2,791	2,756		
Charter School		0		
Total Enrollment	2,791	2,756	-1.3%	Met
2nd Subsequent Year (2023-24)				
District Regular	2,757	2,722		
Charter School		0		
Total Enrollment	2,757	2,722	-1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	2,803	2,947	
Charter School			
Total ADA/Enrollment	2,803	2,947	95.1%
Second Prior Year (2019-20)			
District Regular	2,728	2,863	
Charter School			
Total ADA/Enrollment	2,728	2,863	95.3%
First Prior Year (2020-21)			
District Regular	2,728	2,820	
Charter School	0		
Total ADA/Enrollment	2,728	2,820	96.7%
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	2,415	2,790		
Charter School	0	0		
Total ADA/Enrollment	2,415	2,790	86.6%	Met
1st Subsequent Year (2022-23)				
District Regular		2,756		
Charter School		0		
Total ADA/Enrollment	0	2,756	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular		2,722		
Charter School		0		
Total ADA/Enrollment	0	2,722	0.0%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	34,600,339.00	34,472,365.00	-0.4%	Met
1st Subsequent Year (2022-23)	27,909,486.00	29,427,933.00	5.4%	Not Met
2nd Subsequent Year (2023-24)	28,345,499.00	30,502,646.00	7.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District is operating just outside of the variance boundary. We will take corrective measures to ensure compliance with the standard in future reporting periods.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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 (2018-19)	23,693,202.58	27,424,039.59	86.4%
Second Prior Year (2019-20)	23,963,949.29	26,917,182.60	89.0%
First Prior Year (2020-21)	21,563,127.46	23,713,336.15	90.9%
	Historical Average Ratio:		88.8%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	23,474,627.21	27,377,133.00	85.7%	Not Met
1st Subsequent Year (2022-23)	24,153,203.02	27,858,229.02	86.7%	Met
2nd Subsequent Year (2023-24)	24,463,502.02	28,217,960.02	86.7%	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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District is operating just outside of the variance boundary. We will take corrective measures to ensure compliance with the standard in future reporting periods.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	13,907,317.00	13,969,178.00	0.4%	No
1st Subsequent Year (2022-23)	8,392,821.00	8,398,545.00	0.1%	No
2nd Subsequent Year (2023-24)	8,326,326.00	8,315,873.00	-0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	4,875,578.00	6,021,161.00	23.5%	Yes
1st Subsequent Year (2022-23)	2,745,634.00	2,709,574.00	-1.3%	No
2nd Subsequent Year (2023-24)	2,743,534.00	2,703,129.00	-1.5%	No

Explanation:
(required if Yes)

The District received additional COVID19 funding and BUS grant that was not included in the Adopted Budget

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	1,918,398.00	2,092,609.00	9.1%	Yes
1st Subsequent Year (2022-23)	1,850,801.00	1,829,301.00	-1.2%	No
2nd Subsequent Year (2023-24)	1,644,012.00	1,871,594.00	13.8%	Yes

Explanation:
(required if Yes)

YR 21-22 Increase to Special Education Funding to Resource 6500 per December AB602

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	5,248,078.00	5,118,025.65	-2.5%	No
1st Subsequent Year (2022-23)	1,810,981.00	1,791,720.00	-1.1%	No
2nd Subsequent Year (2023-24)	1,615,211.00	1,588,711.00	-1.6%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	5,409,351.00	5,663,276.92	4.7%	No
1st Subsequent Year (2022-23)	4,200,910.00	4,241,370.00	1.0%	No
2nd Subsequent Year (2023-24)	4,099,565.00	4,253,120.00	3.7%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	20,701,293.00	22,082,948.00	6.7%	Not Met
1st Subsequent Year (2022-23)	12,989,256.00	12,937,420.00	-0.4%	Met
2nd Subsequent Year (2023-24)	12,713,872.00	12,890,596.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	10,657,429.00	10,781,302.57	1.2%	Met
1st Subsequent Year (2022-23)	6,011,891.00	6,033,090.00	0.4%	Met
2nd Subsequent Year (2023-24)	5,714,776.00	5,841,831.00	2.2%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year 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 6A
if NOT met)

Explanation:

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

The District received additional COVID19 funding and BUS grant that was not included in the Adopted Budget

Explanation:

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

YR 21-22 Increase to Special Education Funding to Resource 6500 per December AB602

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,561,707.00	1,571,708.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,561,708.00	

If status 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.1%	9.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.4%	3.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	1,668,420.00	27,377,133.00	N/A	Met
1st Subsequent Year (2022-23)	(1,940,929.02)	27,858,229.02	7.0%	Not Met
2nd Subsequent Year (2023-24)	(1,334,819.02)	28,217,960.02	4.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District significantly increased hiring to expand resources in the pandemic environment. The District does not currently have a plan in place to reduce our workforce when COVID funds expire. The deficit spending pattern is a reflection of that. The District will continue to monitor position control at each reporting period and make necessary adjustments to avoid deficit spending to the greatest extent possible.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)		18,376,999.56	Met
1st Subsequent Year (2022-23)		15,806,203.54	Met
2nd Subsequent Year (2023-24)		14,182,504.52	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)		17,629,032.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI 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

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ 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.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,415	2,415	2,439
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 MYPI 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; Current Year data are extracted.

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

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

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	52,367,336.00	45,341,149.02	45,421,941.02
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)	52,367,336.00	45,341,149.02	45,421,941.02
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,571,020.08	1,360,234.47	1,362,658.23
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,571,020.08	1,360,234.47	1,362,658.23

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,239,735.00	4,590,455.70	4,402,441.68
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,239,735.00	4,590,455.70	4,402,441.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.01%	10.12%	9.69%
District's Reserve Standard (Section 10B, Line 7):	1,571,020.08	1,360,234.47	1,362,658.23
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 have occurred since first interim projections that may impact the budget?

Yes

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

Pending litigation with current and former staff members. Fiscal impact unknown at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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 budget includes faculty and staff hired with one-time funds. At this time, the District has not taken action to reduce the workforce.

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(4,081,770.00)	(3,870,616.00)	-5.2%	(211,154.00)	Not Met
1st Subsequent Year (2022-23)	(4,173,464.00)		-100.0%	(4,173,464.00)	Not Met
2nd Subsequent Year (2023-24)	(4,321,500.00)		-100.0%	(4,321,500.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	445,208.00	445,208.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	405,000.00	405,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	405,000.00	405,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Due to one-time funds, the District expects to reduce its contributions to restricted programs for the current budget period.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 current and two subsequent fiscal years.

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

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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
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.

First Interim (Form 01CSI, Item S7A)	Second Interim
5,572,883.00	5,572,883.00
5,572,883.00	5,572,863.00
0.00	20.00

Estimated	Actuarial
N/A	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
313,798.00	313,798.00
313,798.00	313,798.00
313,798.00	313,798.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

617,893.43	611,434.55
313,798.00	313,798.00
313,798.00	313,798.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

313,798.00	313,798.00
313,798.00	313,798.00
313,798.00	313,798.00

- d. Number of retirees receiving OPEB benefits
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

21	21
21	21
21	21

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 1b-4)

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	152.0	161.0	161.0	161.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 18, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 14, 2022

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2022

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

710,975

548,865

559,239

% change in salary schedule from prior year
or

4.0%

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

184,742

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2,156,263	2,156,263	2,156,263
75.0%	75.0%	75.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	240,930	245,484
0.0%	1.9%	1.9%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	175.0	143.4	143.4	143.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim 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

94,603

7. Amount included for any tentative salary schedule increases,

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

1. Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
6,171,955	6,530,618	6,794,596
75.0%	75.0%	75.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
0	0	0

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	57,556	58,161
0.0%	1.1%	1.1%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	28.0	27.7	27.7	27.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Negotiations Not Settled

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

39,510

4. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
400,000	400,000	400,000
90.0%	90.0%	90.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	41,135	41,752
0.0%	1.5%	1.5%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
112,398	112,398	112,398
0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current 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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	Beginning Balance (Ref Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH	273791		13,720,694.00	9,817,533.00	13,183,447.00	14,365,123.00	14,037,504.00	13,268,401.00	17,500,400.00	17,067,819.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,043,885.00	1,043,885.00	3,562,771.00	1,878,993.00	1,878,993.00	3,562,770.00	1,878,993.00	1,605,605.00
Property Taxes	8020-8079			210,345.00	61,088.00	99,737.00	273,139.00	2,006,426.00	208,748.00	31,337.00
Miscellaneous Funds	8080-8099				(1.00)			0.00	(932,165.00)	(177,549.00)
Federal Revenue	8100-8299		8,256.00	849,571.00	200,691.00	578,238.00	155,143.00	967,553.00	894,012.00	1,815,993.00
Other State Revenue	8300-8599		6,446.00	6,446.00	222,342.00	11,603.00	413,753.00	788,552.00	965,688.00	76,889.00
Other Local Revenue	8600-8799		(210,104.00)	8,997.00	2,458.00	30,805.00	6,579.00	934,825.00	2,994.00	219,678.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			848,483.00	2,119,244.00	4,049,349.00	2,599,376.00	2,727,607.00	8,260,126.00	3,018,271.00	3,571,963.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		130,592.00	1,231,031.00	1,339,715.00	1,349,470.00	1,347,175.00	1,445,154.00	1,450,330.00	1,347,649.00
Classified Salaries	2000-2999		330,662.00	454,115.00	596,770.00	600,276.00	609,147.00	919,157.00	304,580.00	608,894.00
Employee Benefits	3000-3999		552,458.00	855,418.00	919,616.00	931,895.00	902,156.00	1,061,510.00	1,233,611.00	949,948.00
Books and Supplies	4000-4999		129,539.00	500,817.00	134,471.00	458,714.00	284,246.00	66,675.00	181,654.00	449,999.00
Services	5000-5999		408,181.00	249,286.00	434,551.00	298,530.00	247,861.00	562,959.00	303,792.00	516,058.00
Capital Outlay	6000-6599			983.00		9,527.00	3,350.00	0.00	0.00	627,644.00
Other Outgo	7000-7499		3,850.00	3,850.00	6,930.00	6,930.00	6,930.00	6,930.00	6,930.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,555,282.00	3,295,480.00	3,432,053.00	3,655,342.00	3,400,895.00	4,061,385.00	3,480,897.00	4,500,182.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		(2,491,226.00)	4,614,635.00	545,756.00	735,612.00	(4,810.00)	11,487.00	8,725.00	142,471.00
Due From Other Funds	9310									
Stores	9320	0.00								0.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(2,491,226.00)	4,614,635.00	545,756.00	735,612.00	(4,810.00)	11,487.00	8,725.00	142,471.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599			705,136.00	72,485.00		91,015.00	(21,771.00)	(21,320.00)	115,764.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	705,136.00	72,485.00	(18,624.00)	7,265.00	91,015.00	(21,771.00)	(21,320.00)	115,764.00
Nonoperating										
Suspense Clearing	9910	0.00	(3,196,362.00)	4,542,150.00	584,380.00	728,347.00	(95,825.00)	33,258.00	30,045.00	26,707.00
TOTAL BALANCE SHEET ITEMS			(3,196,362.00)	4,542,150.00	584,380.00	728,347.00	(95,825.00)	33,258.00	30,045.00	26,707.00
E. NET INCREASE/DECREASE (B - C + D)			(3,903,161.00)	3,365,914.00	1,181,676.00	(327,619.00)	(769,103.00)	4,231,999.00	(432,581.00)	(901,522.00)
F. ENDING CASH (A + E)			9,817,533.00	13,183,447.00	14,365,123.00	14,037,504.00	13,268,401.00	17,500,400.00	17,067,819.00	16,166,297.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	273791	16,166,297.00	18,875,432.00	17,259,973.00	16,182,137.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources						0.00		26,428,305.00	26,428,305.00
Principal Apportionment	8010-8019	4,215,948.00	1,805,805.00	1,540,513.00	2,610,344.00			8,044,060.00	8,044,060.00
Property Taxes	8020-8079	1,704,321.00	620,373.00	265,874.00	470,392.00	2,092,280.00		(2,219,367.00)	(2,219,367.00)
Miscellaneous Funds	8080-8099	(310,711.00)	(155,356.00)	(355,098.00)	(155,356.00)	(133,131.00)		13,969,178.00	13,969,178.00
Federal Revenue	8100-8299	1,815,993.00	1,815,993.00	1,815,993.00	1,214,584.00	1,527,084.00		6,021,161.00	6,021,161.00
Other State Revenue	8300-8599	152,000.00	221,334.00	414,438.00	238,787.00	26,512.00		2,092,609.00	2,092,609.00
Other Local Revenue	8600-8799	209,008.00	282,243.00	339,827.00	445,208.00			0.00	445,208.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,786,559.00	4,390,192.00	4,021,548.00	6,639,952.00	4,748,494.00	0.00	54,781,154.00	54,781,154.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,398,498.00	1,398,498.00	1,398,498.00	1,398,498.00	118,916.00		15,354,024.11	15,354,024.11
Classified Salaries	2000-2999	678,513.00	667,999.00	667,999.00	667,999.00	274,481.00		7,380,582.00	7,380,582.00
Employee Benefits	3000-3999	1,187,926.00	1,341,259.00	1,341,259.00	1,341,259.00	880,444.00		13,498,756.00	13,498,756.00
Books and Supplies	4000-4999	649,887.00	949,800.00	421,794.00	419,796.00	471,834.00		5,118,026.65	5,118,026.65
Services	5000-5999	424,000.00	724,000.00	424,000.00	435,852.00	634,207.00		5,663,276.92	5,663,276.92
Capital Outlay	6000-6599	863,799.00	763,799.00	879,859.00	923,679.00	1,331,591.00		5,404,231.38	5,404,231.38
Other Outgo	7000-7499		(14,025.00)	(14,025.00)	(14,026.00)	(51,837.00)		(51,563.00)	(51,563.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,202,423.00	5,831,330.00	5,119,384.00	5,173,057.00	3,659,636.00	0.00	52,367,336.00	52,367,336.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	263,025.00	284,279.00			273,791.00		4,383,745.00	
Due From Other Funds	9310							0.00	
Stores	9320	0.00		0.00		16,633.00		16,633.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		263,025.00	284,279.00	0.00	0.00	290,424.00	0.00	4,400,378.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	138,026.00	458,600.00			254,402.00		1,780,978.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		138,026.00	458,600.00	0.00	0.00	254,402.00	0.00	1,780,978.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		124,999.00	(174,321.00)	0.00	0.00	36,022.00	0.00	2,619,400.00	
E. NET INCREASE/DECREASE (B - C + D)		2,709,135.00	(1,615,459.00)	(1,097,836.00)	1,486,895.00	1,124,880.00	0.00	5,033,218.00	2,413,818.00
F. ENDING CASH (A + E)		18,875,432.00	17,259,973.00	16,162,137.00	17,629,032.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,753,912.00	

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH	Object	273791							
	Beginning Balances (Ref. Only)								
B. RECEIPTS		17,629,032.00	16,097,520.00	14,507,773.00	16,442,194.00	15,003,725.00	13,902,393.00	16,459,224.00	15,302,414.00
LCFF/Revenue Limit Sources	Principal Apportionment		826,998.00	3,299,120.00	1,488,597.00	1,488,597.00	3,299,120.00	1,488,597.00	1,488,597.00
	Property Taxes	8010-8019		1,704,321.00			1,704,321.00		
	Miscellaneous Funds	8020-8079		(143,891.00)	(287,782.00)	(191,855.00)	(191,855.00)	(191,855.00)	(191,855.00)
	Federal Revenue	8080-8099		419,927.00	151,174.00	755,869.00	755,869.00	755,869.00	755,869.00
	Other State Revenue	8100-8299	151,174.00	243,862.00	216,766.00	167,994.00	120,423.00	498,562.00	216,766.00
	Other Local Revenue	8300-8599	243,862.00	156,478.00	156,479.00	78,665.00	89,099.00	187,665.00	113,221.00
	Interfund Transfers In	8600-8799	87,665.00						
	All Other Financing Sources	8910-8929							
	TOTAL RECEIPTS	8930-8979	1,309,699.00	1,503,374.00	5,240,078.00	2,299,270.00	2,282,133.00	6,253,682.00	2,382,598.00
C. DISBURSEMENTS									
Certificated Salaries	Classified Salaries	1000-1999	1,045,898.00	1,287,258.00	1,287,258.00	1,287,258.00	1,287,258.00	1,287,258.00	1,287,258.00
	Employee Benefits	2000-2999	309,596.00	476,945.00	610,824.00	627,559.00	627,559.00	920,420.00	610,824.00
	Books and Supplies	3000-3999	917,372.00	946,495.00	917,372.00	1,310,532.00	946,495.00	1,048,426.00	1,194,040.00
	Services	4000-4999	34,043.00	179,172.00	179,172.00	200,673.00	200,673.00	132,587.00	132,587.00
	Capital Outlay	5000-5999	292,655.00	292,655.00	292,655.00	292,655.00	292,655.00	292,655.00	288,413.00
	Other Outgo	6000-6599	65,955.00		19,718.00	19,718.00	24,478.00	19,718.00	30,598.00
	Interfund Transfers Out	7000-7499							
	All Other Financing Uses	7600-7629							
	TOTAL DISBURSEMENTS	7630-7699	2,599,564.00	3,248,480.00	3,306,999.00	3,738,395.00	3,379,118.00	3,701,064.00	3,543,720.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows	Cash Not in Treasury	9111-9199	16,000.00						
	Accounts Receivable	9200-9299	273,791.00	115,000.00	158,791.00	0.00	0.00		
	Due From Other Funds	9310							
	Stores	9320	87,535.00	(102,245.00)	(3,432.00)				
	Prepaid Expenditures	9330							
	Other Current Assets	9340							
	Deferred Outflows of Resources	9490							
	SUBTOTAL		377,326.00	12,755.00	155,359.00	1,342.00	656.00	15,653.00	4,213.00
	Liabilities and Deferred Inflows								
	Accounts Payable	9500-9599	254,402.00	0.00	0.00				
Due To Other Funds	Current Loans	9610	0.00						
	Unearned Revenues	9640							
	Deferred Inflows of Resources	9650							
	SUBTOTAL	9690	254,402.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	9910	122,924.00	(241,647.00)	155,359.00	1,342.00	656.00	15,653.00	4,213.00
	E. NET INCREASE/DECREASE (B - C + D)		(1,531,512.00)	(1,589,747.00)	1,934,421.00	(1,438,469.00)	(1,101,332.00)	2,556,831.00	(1,156,810.00)
	F. ENDING CASH (A + E)		16,097,520.00	14,507,773.00	16,442,194.00	15,003,725.00	13,902,393.00	16,459,224.00	15,302,414.00
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		273791	14,088,675.00	15,242,741.00	13,473,339.00	13,252,588.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	3,299,120.00	1,488,597.00	1,488,597.00	3,299,117.00	1,226,776.00		23,782,055.00	23,782,055.00
Property Taxes		8020-8079	1,704,321.00		1,704,321.00		8,044,060.00		8,044,060.00	8,044,060.00
Miscellaneous Funds		8080-8099	(335,745.00)	(167,873.00)	(167,873.00)	(167,873.00)	(167,870.00)		(2,398,182.00)	(2,398,182.00)
Federal Revenue		8100-8299	755,869.00	713,876.00	755,869.00	755,869.00	915,442.00		8,398,545.00	8,398,545.00
Other State Revenue		8300-8599	140,898.00	216,766.00	216,766.00	216,766.00	36,730.00		2,709,574.00	2,709,574.00
Other Local Revenue		8600-8799	109,880.00	209,008.00	222,097.00	231,379.00	14,094.00		1,829,301.00	1,829,301.00
Interfund Transfers In		8910-8929				405,000.00			405,000.00	405,000.00
All Other Financing Sources		8930-8979							0.00	
TOTAL RECEIPTS			5,674,343.00	2,480,374.00	4,219,777.00	4,740,258.00	2,025,172.00	0.00	42,784,447.00	42,770,353.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	1,464,257.00	1,464,257.00	1,464,257.00	1,464,257.00	176,899.00		16,090,731.00	16,090,731.00
Classified Salaries		2000-2999	836,745.00	820,010.00	820,010.00	836,745.00	242,656.00		8,367,452.00	8,367,452.00
Employee Benefits		3000-3999	1,572,638.00	1,310,532.00	1,572,638.00	1,572,638.00	58,248.00		14,561,466.00	14,561,466.00
Books and Supplies		4000-4999	143,338.00	143,338.00	116,462.00	109,295.00	77,042.00		1,791,720.00	1,791,720.00
Services		5000-5999	458,068.00	458,068.00	458,068.00	458,068.00	25,445.00		4,241,370.00	4,241,370.00
Capital Outlay		6000-6599	47,596.00	47,596.00	23,118.00		4,421.00		339,973.00	339,973.00
Other Outgo		7000-7499		(14,025.00)	(14,025.00)	(14,026.00)	(9,487.00)		(51,563.00)	(51,563.00)
Interfund Transfers Out		7600-7629					0.00		0.00	
All Other Financing Uses		7630-7699							0.00	
TOTAL DISBURSEMENTS			4,522,642.00	4,229,776.00	4,440,528.00	4,426,977.00	575,324.00	0.00	45,341,149.00	45,341,149.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199				0.00	16,000.00		16,000.00	
Accounts Receivable		9200-9299							273,791.00	
Due From Other Funds		9310							0.00	
Stores		9320	2,365.00			(15,000.00)	72,535.00	0.00	(18,467.00)	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490							0.00	
SUBTOTAL			2,365.00	0.00	0.00	(15,000.00)	88,535.00	0.00	271,324.00	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							254,402.00	
Due To Other Funds		9610							0.00	
Current Loans		9640							0.00	
Unearned Revenues		9650							0.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	254,402.00	
Nonoperating										
Suspense Clearing		9910	2,365.00	0.00	0.00	(15,000.00)	88,535.00	0.00	16,922.00	
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			1,154,066.00	(1,769,402.00)	(220,751.00)	298,281.00	1,538,383.00	0.00	(2,539,780.00)	(2,570,796.00)
F. ENDING CASH (A + E)			15,242,741.00	13,473,339.00	13,252,588.00	13,550,869.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									15,089,252.00	

ATTACHMENT B

District Name:

Date:

GENERAL FUND

- ☒ The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2021 to December 2022.
- ☐ The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, the anticipated loan date, and the repayment date(s)).*

Amount	Fund	Loan Date	Repayment Date(s)

- ☐ The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount	Type	Funding Date	Repayment Date(s)

- ☐ The district does NOT have sufficient cash in the General Fund and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, the anticipated loan date, and the repayment date(s)).* **(May not be a viable solution, recommend alternative cash options explored first).**

Amount	Funding Date	Repayment Date(s)

- ☐ The district does NOT have sufficient cash and has applied for a state deferral exemption.
- ☐ Other Options – please describe below.

OTHER FUNDS

- ☐ The district does NOT have sufficient cash in the Fund indicated below and will complete a temporary loan from another Fund. *(Please indicate the amounts, the fund(s) that will loan and receive monies, the anticipated loan date, and the repayment date(s)).*

Amount	From Fund	To Fund	Loan Date	Repayment Date(s)

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.
- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.
- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.
- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Second Interim
2021-22 Projected Totals
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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
01	3010	0	0000	0000	9791	3010	9791	19,197.52
01	3010	1	0000	0000	9791	3010	9791	1,950.51
01	3010	9	0000	0000	9791	3010	9791	-21,148.03
01	3182	0	0000	0000	9791	3182	9791	75,293.92
01	3182	9	0000	0000	9791	3182	9791	-75,293.92
01	4127	0	0000	0000	9791	4127	9791	19,423.14
01	4127	9	0000	0000	9791	4127	9791	-19,423.14
01	4201	0	0000	0000	9791	4201	9791	-908.00
01	4201	9	0000	0000	9791	4201	9791	908.00
01	4203	0	0000	0000	9791	4203	9791	14,022.15
01	4203	9	0000	0000	9791	4203	9791	-14,022.15

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

FORM	DEPENDENT ON FORM/GL
01CSI	CASH
01CSI	01I

CS2021ALL Financial Reporting Software - 2021.2.0
67181-0000000-Palo Verde Unified-Second Interim 2021-22 Projected Totals
5/2022 3:23:15 PM

01CSI	MYPI
01CSI	AI
MYPI	01I

Checks Completed.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,697,768.00	1,697,768.00	664,635.78	1,477,768.00	(220,000.00)	-13.0%
3) Other State Revenue		8300-8599	113,333.00	113,333.00	31,943.97	73,333.00	(40,000.00)	-35.3%
4) Other Local Revenue		8600-8799	56,028.00	56,028.00	52,292.34	30,728.00	(25,300.00)	-45.2%
5) TOTAL REVENUES			1,867,129.00	1,867,129.00	748,872.09	1,581,829.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	612,953.00	602,348.21	290,870.99	602,348.21	0.00	0.0%
3) Employee Benefits		3000-3999	415,393.00	415,393.00	208,691.17	415,393.00	0.00	0.0%
4) Books and Supplies		4000-4999	745,150.00	899,433.55	488,147.55	899,433.55	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,070.00	34,059.63	16,500.93	34,059.63	0.00	0.0%
6) Capital Outlay		6000-6999	8,000.00	217,418.71	202,628.71	217,418.71	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,563.00	51,563.00	0.00	51,563.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,867,129.00	2,220,216.10	1,206,839.35	2,220,216.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(353,087.10)	(457,967.26)	(638,387.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(353,087.10)	(457,967.26)	(638,387.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	513,259.00	2,336,182.79		2,336,182.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			513,259.00	2,336,182.79		2,336,182.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			513,259.00	2,336,182.79		2,336,182.79		
2) Ending Balance, June 30 (E + F1e)			513,259.00	1,983,095.69		1,697,795.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	513,259.00	1,983,095.69		1,697,795.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,697,768.00	1,697,768.00	664,635.78	1,477,768.00	(220,000.00)	-13.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,697,768.00	1,697,768.00	664,635.78	1,477,768.00	(220,000.00)	-13.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	113,333.00	113,333.00	31,943.97	73,333.00	(40,000.00)	-35.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			113,333.00	113,333.00	31,943.97	73,333.00	(40,000.00)	-35.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	53,820.00	53,820.00	15,056.48	27,820.00	(26,000.00)	-48.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900.00	900.00	1,481.98	1,600.00	700.00	77.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(384.55)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,308.00	1,308.00	36,138.43	1,308.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,028.00	56,028.00	52,292.34	30,728.00	(25,300.00)	-45.2%
TOTAL REVENUES			1,867,129.00	1,867,129.00	748,872.09	1,581,829.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved , Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	497,243.00	505,239.91	241,894.93	505,239.91	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	73,107.00	52,928.62	26,912.26	52,928.62	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,603.00	44,179.68	22,063.80	44,179.68	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			612,953.00	602,348.21	290,870.99	602,348.21	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	135,289.00	135,289.00	62,458.22	135,289.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,177.00	45,177.00	20,762.30	45,177.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	182,912.00	182,912.00	104,150.44	182,912.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,539.00	7,539.00	1,359.28	7,539.00	0.00	0.0%
Workers' Compensation		3601-3602	35,435.00	35,435.00	15,670.68	35,435.00	0.00	0.0%
OPEB, Allocated		3701-3702	9,041.00	9,041.00	4,290.25	9,041.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			415,393.00	415,393.00	208,691.17	415,393.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	2,600.00	2,600.00	2,600.00	0.00	0.0%
Materials and Supplies		4300	19,050.00	114,328.16	51,732.63	114,328.16	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	8,967.50	5,967.50	8,967.50	0.00	0.0%
Food		4700	708,100.00	773,537.89	427,847.42	773,537.89	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			745,150.00	899,433.55	488,147.55	899,433.55	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,070.00	4,820.00	452.61	4,820.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	479.52	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,030.00	3,797.67	10,030.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	0.00	500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	17,709.63	11,771.13	17,709.63	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,070.00	34,059.63	16,500.93	34,059.63	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,000.00	114,043.62	99,253.62	114,043.62	0.00	0.0%
Equipment Replacement		6500	0.00	103,375.09	103,375.09	103,375.09	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,000.00	217,418.71	202,628.71	217,418.71	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	51,563.00	51,563.00	0.00	51,563.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,563.00	51,563.00	0.00	51,563.00	0.00	0.0%
TOTAL, EXPENDITURES			1,867,129.00	2,220,216.10	1,206,839.35	2,220,216.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	909,100.88
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	788,310.26
9010	Other Restricted Local	384.55
Total, Restricted Balance		<u>1,697,795.69</u>

2021-22 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	2,310.18	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	2,310.18	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,508,660.00	1,632,689.30	599,183.72	1,632,689.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,508,660.00	1,632,689.30	599,183.72	1,632,689.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,483,660.00)	(1,607,689.30)	(596,873.54)	(1,607,689.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,483,660.00)	(1,607,689.30)	(596,873.54)	(1,607,689.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,483,660.00	4,495,051.63		4,495,051.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,483,660.00	4,495,051.63		4,495,051.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,483,660.00	4,495,051.63		4,495,051.63		
2) Ending Balance, June 30 (E + F1e)			0.00	2,887,362.33		2,887,362.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	2,887,362.33		2,887,362.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	25,000.00	25,000.00	3,210.14	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(899.96)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	2,310.18	25,000.00	0.00	0.0%
TOTAL REVENUES			25,000.00	25,000.00	2,310.18	25,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	1,508,660.00	1,632,689.30	599,183.72	1,632,689.30	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,508,660.00	1,632,689.30	599,183.72	1,632,689.30	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,508,660.00	1,632,689.30	599,183.72	1,632,689.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	2,887,362.33
Total, Restricted Balance		2,887,362.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,600.00	11,600.00	20,460.44	26,600.00	15,000.00	129.3%
5) TOTAL, REVENUES			11,600.00	11,600.00	20,460.44	26,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,600.00	11,600.00	20,460.44	26,600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,600.00	11,600.00	20,460.44	26,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	188,252.00	180,818.92		180,818.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,252.00	180,818.92		180,818.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,252.00	180,818.92		180,818.92		
2) Ending Balance, June 30 (E + F1e)			199,852.00	192,418.92		207,418.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	199,852.00	192,418.92		207,418.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	132.01	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(36.53)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	11,000.00	11,000.00	20,364.96	26,000.00	15,000.00	136.4%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			11,600.00	11,600.00	20,460.44	26,600.00	15,000.00	129.3%
TOTAL, REVENUES			11,600.00	11,600.00	20,460.44	26,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	207,418.92
Total, Restricted Balance		207,418.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130.00	130.00	20.41	130.00	0.00	0.0%
5) TOTAL, REVENUES			130.00	130.00	20.41	130.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130.00	130.00	20.41	130.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130.00	130.00	20.41	130.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,291.00	38,960.32		38,960.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,291.00	38,960.32		38,960.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,291.00	38,960.32		38,960.32		
2) Ending Balance, June 30 (E + F1e)			39,421.00	39,090.32		39,090.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	39,421.00	39,090.32		39,090.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	130.00	130.00	28.19	130.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7.78)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			130.00	130.00	20.41	130.00	0.00	0.0%
TOTAL, REVENUES			130.00	130.00	20.41	130.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	39,082.54
9010	Other Restricted Local	7.78
Total, Restricted Balance		39,090.32

2021-22 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	445,208.00	233,211.73	445,208.00	0.00	0.0%
5) TOTAL REVENUES			405,000.00	445,208.00	233,211.73	445,208.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			405,000.00	445,208.00	233,211.73	445,208.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(405,000.00)	(445,208.00)	0.00	(445,208.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	233,211.73	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	581.62		581.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	581.62		581.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	581.62		581.62		
2) Ending Balance, June 30 (E + F1e)			0.00	581.62		581.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	581.62		581.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	440,208.00	232,803.47	440,208.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	5,000.00	5,000.00	564.09	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(155.83)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			405,000.00	445,208.00	233,211.73	445,208.00	0.00	0.0%
TOTAL, REVENUES			405,000.00	445,208.00	233,211.73	445,208.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			405,000.00	445,208.00	0.00	445,208.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(405,000.00)	(445,208.00)	0.00	(445,208.00)		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	581.62
Total, Restricted Balance		581.62

2021-22 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	5,500.57	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	712,059.77	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	717,560.34	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	2,076,146.30	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	2,076,146.30	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,358,585.96)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,358,585.96)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,710,741.85		2,710,741.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,710,741.85		2,710,741.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,710,741.85		2,710,741.85		
2) Ending Balance, June 30 (E + F1e)			0.00	2,710,741.85		2,710,741.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	2,710,741.85		2,710,741.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	5,500.57	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	5,500.57	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	488,018.19	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	149,831.18	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	66,983.16	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	4,711.43	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,057.85	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(542.04)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	712,059.77	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	717,560.34	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	1,115,178.40	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	960,967.90	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2,076,146.30	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	2,076,146.30	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	2,710,741.85
Total, Restricted Balance		2,710,741.85



DATE: February 14, 2022

**Riverside County
Board of Education**

Kim J. Cousins

Ray "Coach" Curtis

Bruce N. Dennis


Barbara Hale

Corey A. Jackson

Elizabeth F. Romero

Wendel W. Tucker, Ph.D.

TO: Chief Business Officials
Accounting Managers
K-12 School Districts

FROM: Reyna Philp 
Executive Director, District Fiscal Services
Division of Administration and Business Services
(951) 826-6442/ FAX [951] 826-4457

SUBJECT: Guidance for the Preparation and Submission of 2021-22 Second Interim

On January 10, 2022, Gov. Gavin Newsom released the proposed state budget. The proposal includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and various other programs outside the LCFF.

The proposed budget includes an additional contribution of \$3.1 billion to the Public School System Stabilization Account. The 2021-22 contribution triggered the district reserve cap effective with the 2022-23 Adopted Budget. There is insufficient information to determine local impact of the one-time proposals, and they therefore are listed for reference only. Other funding priorities in the Governor's Proposed Budget are:

- \$1.2 billion to amend the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of three prior years' ADA
- Additional \$3.4 billion, for a total of \$4.4 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
- \$650 million for universal access to school meals
- \$640 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$383 million to add one certificated or classified staff to every TK class
- \$500 million to increase the special education base funding formula
- \$1.5 billion (one-time) for college and career pathways
- \$500 million (one-time) for dual enrollment
- \$1.5 billion (one-time) to support electric buses
- \$1.3 billion (general fund one-time) to support the School Facilities Program

greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, this would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

Currently, the state legislature is deliberating on several additional bills to address the impact of the pandemic on school district attendance and, ultimately, LCFF funding. Due to the uncertainty of the evolving legislative process regarding the LCFF formula, our office recommends that **districts who use the proposed average of three prior years' ADA assign fund balances associated with the increases in LCFF funding, or provide a contingency plan should the formula not materialize as projected.**

Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A

LEAs that experienced a COVID-19 related material decrease in attendance or school closure prior to September 1, 2021, may submit a Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) to mitigate losses of ADA and receive instructional time credit as usual.

AB 130 introduced significant changes to the Form J-13A process for material decreases in attendance and for school closures occurring between September 1, 2021 and June 30, 2022. Chief among the changes is a requirement to submit a plan with all J-13A requests to provide independent study during school closures and material losses in attendance that meet the following requirements:

- Independent study is offered to any student impacted within 10 days of the first day of a school closure or material decrease in attendance. Students with exceptional needs shall receive the services identified in their IEP and may participate in an independent study program.
- Require reopening for in-person instruction as soon as possible unless prohibited by the local or state health officer.
- Include information regarding establishing independent study master agreements in a reasonable amount of time.
- For school closures or material decreases in attendance for 15 days or less, or if an LEA has a waiver of the requirement to offer independent study, the plan is not required to include:
 - Procedures for tiered reengagement strategies
 - A plan to provide opportunities for daily synchronous instruction for students in in grades TK/K-3
 - A plan to provide opportunities for both daily live interaction and at least weekly synchronous instruction for students in grades 4-8
 - A plan to provide opportunities for at least weekly synchronous instruction for students in grades 9-12, or
 - A plan to return to in-person instruction within five instructional days if requested by the parents or guardians

		CDE will require)		
Expanded Learning Opportunities Program	Before beginning program operation	Yes	Board adopts at public meeting. Post on website.	<u>CDE website</u>

Planning Factors for 2021-22 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2021-22 Second Interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	5.33%	3.61%
Special Education COLA	4.05%	5.33%	3.61%
Statutory COLA	1.70%	5.33%	3.61%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$34.54	\$35.79
9-12 per ADA	\$63.17	\$66.54	\$68.94
Charters			
K-8 per ADA	\$17.21	\$18.13	\$18.78
9-12 per ADA	\$47.84	\$50.39	\$52.21

After the release of the Governor's Proposed Budget, the Legislative Analyst's Office updated their COLA forecast to 6.18%. However, our office recommends that the 5.33% estimated COLA be used for Second Interim reports.

Local Control Accountability Plan

At their November 2021 meeting the State Board of Education (SBE) adopted a revised LCAP template and action (expenditure) tables, and a template for the mid-year one-time supplement to the annual update. The Budget Overview for Parents template has also been updated to align with changes to the LCAP. The templates can be found on the CDE website at <https://www.cde.ca.gov/re/lc/>.

Our office wants to remind districts that the reserve cap of 10%, including uncommitted funds in Fund 17, will take effect on July 1, 2022. Districts must either spend down or commit funds through board action before that date. Non-compliance may delay or stop approval of a district's 2022-23 Adopted Budget.

Early Childhood Education

The Governor's 2022-23 budget proposal includes additional investments in early childhood. Guided by the Master Plan for Early Learning and Care, the governor proposes the following:

- 5.33% COLA
- Universal Transitional Kindergarten (UTK)

As described in the Early Childhood section of the proposal:

- \$639.2 million of general fund is proposed to expand eligibility for transitional kindergarten to all children turning 5 years old between September 2 and February 2 beginning in 2022-23. These funds will increase the Prop. 98 guarantee through the process of rebenchmarking.
- \$383 million Prop. 98 general fund to add a staff to every transitional kindergarten class, reducing pupil to adult ratios to 12:1 to align more closely with the State Preschool Program. The governor proposes an add-on to the LCFF of \$2,813 for every TK ADA (greater of current of prior year), subject to the annual COLA, to fund the lower student-to-staff ratio.

The budget proposal clarifies language requiring at least 10 percent of a part-day California state preschool program contracting agency's funded enrollment shall be reserved for children with exceptional needs, as defined by Section 8205, and serve those children. As well as:

- The department shall review data on compliance and provide technical assistance to California state preschool program contracting agencies to assist them in meeting this requirement.
- Agencies shall be fully funded for 10 percent of funded enrollment, to ensure funding is available to enroll children with exceptional needs within the 10 percent set-aside at any point during the fiscal year. Agencies not meeting the requirement to fill 10 percent of funded enrollment with children with exceptional needs shall conduct community outreach to special education partners to recruit additional children with exceptional needs into their programs.
- Beginning July 1, 2025, any agency not meeting the requirement pursuant to subparagraph (1) may be put on a conditional contract as defined in Section 8314 unless they have applied and been approved for a waiver pursuant to subparagraph (ii).
- (ii) The Superintendent shall create an ongoing waiver process for agencies not able to meet this requirement. (3) Children with exceptional needs attending California state preschool programs shall be educated in the least restrictive environment in accordance with 20 U.S.C.

California State Preschool Program (CSPP)

As described in the K-12 Education section of the proposal:

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per school day to any students that request a meal. The January proposal for the 2022-23 budget provides additional resources to implement this program. LEAs eligible for a federal universal meal provision, will be required to apply for a provision by June 30, 2022 to reduce volatility in costs to the state and to maximize federal reimbursement for meals served.

In preparation for implementation, the administration provides funding for school kitchen upgrades and staff training.

2021 Budget Act

- \$120 million for school kitchen upgrades
- \$54 million for universal access to subsidized meals (beginning in 2022-23)

January Proposal for 2022-23

- Additional \$596 million for universal access to subsidized meals (total \$650 million including \$54 million provided in the 2021 Budget Act)
- Additional \$450 million for school kitchen upgrades and training
- \$30 million for Farm to School Program
- \$3 million to expand regional California Farm to School Network (16 positions)
- Additional \$3 million (total \$4.017 million) to support the School Breakfast and Summer Meal Start-Up and Expansion Grant

School nutrition programs should be developing plans for infrastructure and equipment, staffing, training, and development of multiyear projections with financial assumptions.

Summary

As always, we encourage districts to stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly based on their own unique circumstances. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with our office, and plan accordingly to maintain fiscal solvency and educational program integrity. We strongly encourage all districts to actively seek out budget efficiencies, make effective use of state and federal one-time funding, and avoid committing to new ongoing expenditures, whenever possible.

If you have any questions or concerns please contact your designated DFS Coordinator.

RP:LG:jm

SSC School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2022-23 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% ²	5.33%	3.61%	3.64%	3.62%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$886	—	—	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		5.78%	3.69%	2.90%	2.75%	2.60%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09	\$38.43
	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45	\$74.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46	\$20.16
	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11	\$56.07
Interest Rate for Ten-Year Treasuries		1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate ⁵		0.50%	0.50%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were bought down by a prior year \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)



**COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER**

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800

**ACC AUDITOR
COUNTY OF RIVERSIDE
CONTROLLER**

Paul Angulo, CPA, M.A.
County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

September 20, 2021

TO: Taxing Agencies of Riverside County

FROM: Jennifer Baechel
Property Tax Division Chief

SUBJECT: Fiscal Year 2021-2022 Tax Apportionment Schedule

The distribution of property taxes largely depends upon when the tax collection process is completed. Our estimated distribution dates are based on the timely receipt of collection data from the Tax-Collector. Should the receipt be delayed, you may experience a similar delay in the distribution.

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated date Auditor to Distribute Collections to Taxing Agencies
<u>Secured</u>			
Advance 1	CY SEC SA1		December 6-10, 2021
Settlement 1	CY SEC SS1	January 7, 2022	January 24-28, 2022
Advance 2	CY SEC SA2		April 11-15, 2022
Settlement 2	CY SEC SS2	May 11, 2022	May 23-27, 2022
Settlement 3	CY SEC SS3	July 22, 2022	August 1-5, 2022
Teeter Settlement	CY SEC SS4		October 12-17, 2022
<u>State Board of Equalization (SBE)</u>			
Collection 1	CY SBE CS1	January 10, 2022	January 24-28, 2022
Collection 2	CY SBE CS2	May 10, 2022	May 16-20, 2022
Collection 3	CY SBE CS3	July 22, 2022	August 1-5, 2022
<u>Redevelopment</u>			
RPTTF Collection 1	RPTTF Jan		January 3-7, 2022
RPTTF Collection 2	RPTTF Jun		May 30- June 3, 2022
LMIHF ⁽³⁾	RDV LMI	July 23, 2021	October 29, 2021
Land Sale Proceeds ⁽⁴⁾	RDV Assets		As needed
<u>Unsecured</u>			
Collection 1	CY UNS UC1	September 22, 2021	October 25-29, 2021
Collection 2	CY UNS UC2	November 19, 2021	December 20-23, 2021
Collection 3	CY UNS UC3	July 22, 2022	August 1-5, 2022
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax & Penalty	PY SEC SP1	January 7, 2022	February 7-11, 2022
Collection 2 – Tax & Penalty	PY SEC SP2	July 22, 2022	August 1-5, 2022

Approve Budget Resolutions-Increases/Decreases
 Generated By 133900 on 3/2/2022, 9:24:45 AM
 County Nbr 33 - RIVERSIDE COUNTY
 District Nbr 64 - PALO VERDE UNIFIED SCHOOL DIST
 Fiscal Year 2022

[illegible]

06	900	6286	0	0000	0000	8590	DR	733,345.00	0.00	2ND INTERIM ADJ / 2ND INTERIM ADJUSTMENT EDUCATOR EFFECTIVENESS-BLOCK GRANT
06	900	6500	0	5001	0000	8791	DR	213,085.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 AB602
06	900	6500	0	5001	0000	8981	DR	0.00	213,085.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 AB602
06	900	6510	0	5710	0000	8311	DR	5,251.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER 21-22 P1 CODE INFANT ENTITLEMENT
06	900	6510	0	5710	0000	8981	DR	0.00	5,251.00	2ND INTERIM ADJ / 2ND INT ADJ PER 21-22 P1 CODE INFANT ENTITLEMENT
06	900	6531	0	5771	0000	8791	DR	14,374.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 AB602
06	900	6536	0	5001	0000	8590	DR	38,611.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ- ALTERNATIVE DISPUTE RESOLUTION FUNDING
06	900	6536	0	5001	0000	7310	CR	0.00	1,230.00	2ND INTERIM ADJ / 2ND INTERIM ADJUSTMENT
06	900	6537	0	5001	0000	8590	DR	217,189.00	0.00	2ND INTERIM ADJ / 2ND INTERIM ADJUSTMENT
06	900	6537	0	5001	0000	7310	CR	0.00	1,974.00	2ND INTERIM ADJ / 2ND INTERIM ADJUSTMENT
06	900	6546	0	5751	0000	8590	DR	6,986.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC-7-21 RC SELPA PROJ
03/02/2022	45,184.00	45,184.00					Total:	1,228,841.00	1,228,841.00	

Fund	School	Resources	Project Yl Goal	Function	Object	Normal Balance	Debit Amount	Credit Amount	Document Number	Reference
06	000	3315	0	5001	0000	8590	DR	0.00	2,818.00	2ND INTERIM ADJ / 2ND INTERIM ADJ- PER DEC 2021 RC SELPA AB602
06	410	3310	0	5001	3120	1240	CR	600.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5001	3150	5900	CR	25,000.00	0.00	2ND INTERIM ADJ / 2ND INT ADJUSTMENT
06	410	3310	0	5730	1110	1100	CR	5,969.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5730	1110	3101	CR	1,256.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5730	1110	3321	CR	107.79	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5730	1110	3401	CR	956.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5730	1110	3501	CR	37.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5730	1110	3601	CR	402.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5770	1110	3701	CR	109.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3310	0	5770	1110	1100	CR	300.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	410	3345	0	5730	1110	1120	CR	0.21	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	600	3010	0	0000	2100	4300	CR	0.00	30.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 PER SELPA AB602
06	900	3010	0	0000	0000	8290	DR	33.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
06	900	3310	0	5001	7210	7310	CR	7,566.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 PROJECTIONS
06	900	3310	0	5770	0000	8181	DR	0.00	42,303.00	2ND INTERIM ADJ / 1ST INT ADJ PER DEC 2021 RC SELPA AB602
06	900	3315	0	5770	0000	8182	DR	2,818.00	0.00	2ND INTERIM ADJ / 2ND INTERIM ADJ- PER DEC 2021 RC SELPA AB602
06	900	3345	0	5001	0000	8182	DR	30.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC 2021 PER SELPA AB602
03/02/2022	10,000.00	10,000.00					Total:	45,184.00	45,184.00	

Fund	School	Resources	Project Yl Goal	Function	Object	Normal Balance	Debit Amount	Credit Amount	Document Number	Reference
06	000	8150	0	0000	0000	9740	CR	0.00	10,000.00	2ND INTERIM ADJ / 2ND INT ADJ
06	900	8150	0	0000	0000	8984	DR	10,000.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ
03/02/2022	101,349.00	101,349.00					Total:	10,000.00	10,000.00	

Fund	School	Resources	Project Yl Goal	Function	Object	Normal Balance	Debit Amount	Credit Amount	Document Number	Reference
06	900	4035	0	0000	0000	8290	DR	101,349.00	0.00	2ND INTERIM ADJ / 2ND INT ADJ PER DEC JAN 2022 PROJECTIONS
06	900	4035	0	1110	1000	4390	CR	0.00	101,349.00	2ND INTERIM ADJ / 2ND INT ADJ PER REVISED AWARD
03/02/2022	2,347,262.00	2,347,262.00					Total:	101,349.00	101,349.00	