

**HAPPY VALLEY SCHOOL DISTRICT  
BOARD OF TRUSTEES  
September 14, 2022  
Multi-Purpose Room  
3:30 pm**

**A. Approval of Agenda**

**B. Approval of Minutes- Regular Board Meeting, August 24, 2022**

**C. Community Input**

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

**D. Board Report**

**E. Superintendent's Report**

**F. Staff Report**

**G. Student Report**

**H. Public Hearing**

**1. Sufficient Textbooks/Instructional Materials**

A public hearing will be held to allow for public comment on whether the district has supplied each student with sufficient textbooks and instructional materials to ensure a quality educational program.

**2. Adopting the Gann Limits**

A public hearing will be held on whether the district establishes maximum appropriation limitations, commonly called the Gann Limit

**I. Information Items**

**1. Enrollment and Inter-District Transfer Agreements for 2022/2023**

The Board will receive information regarding enrollment and inter-district transfer agreements for the 2022/2023 school year.

**2. Parcel Tax Expenditures**

The Board will receive information regarding 2021/2022 Parcel Tax Expenditures.

**J. Action Items**

**1. Resolution 22-23-01, Sufficient Textbook/Instructional Materials**

The Board will consider approval of Resolution 22-23-01, certifying that each student in grades K-6 has sufficient textbooks and instructional materials to ensure a quality educational program.

**2. Resolution 22-23-02, Adoption of the Gann**

The Board will consider approval of Resolution 22-23-02, which establishes maximum appropriation limitations, commonly called Gann Limits, for public agencies, including school districts.

**3. Certification of Provision of Standards-Aligned with Instructional Materials**

The Board will take action to certify that each student in the district has been provided with a standards-aligned textbook or basic instructional material in History/Social Studies, Mathematics, Reading/Language Arts, and Science.

**4. Unaudited Actuals**

The Board will consider approval of the Unaudited Actuals for 2021/2022.

**5. Approval of 2022/2023 CARS for Funding Federal Programs**

The Board will consider approval of the Consolidated Application for Funding Federal Programs for 2022/2023.

**6. Science Camp**

The Board will consider approval of the 6th-grade class attending Outdoor Science School, from September 26, 2022, thru September 30, 2022.

**7. Room 2 Coloma Trip**

The Board will receive information and consider approval of an overnight trip to Coloma for students in 4<sup>th</sup>.

**K. Consent Agenda**

The Board will consider approval of vendor warrants paid since the last meeting.

**L. Communications and Announcements**

1. September 20- School Picture Day, 8:30 am, Stage
2. September 21- Parent Club Meeting, 6:30 pm, MPR or Via Zoom
3. September 21- Hearing and Vision Testing, 8:30 am, MPR
4. September 23- PeaceBuilder Assembly, 10:20 am Stage
5. September 26-September 30- Outdoor Science School, 6<sup>th</sup> Grade

**M. Closed Session**

Superintendent Goals

**N. Report Out of Closed Session**

**O. Adjournment**

Happy Valley School District  
Regular Board Meeting  
August 24, 2022  
MINUTES

The meeting was called to order by the Board President at 3:33pm

BOARD MEMBERS PRESENT: Freeman, Frandle, Click Richardson, Willet, Hodges

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Stewart, Lynd, Ruwe

STUDENTS PRESENT: Finn, Brennon

A. APPROVAL OF THE AGENDA

MSC WILLET/FRANDLE to approve the Board Meeting agenda as written with the addition of agenda item, Student Report following the Staff Report. Unanimous.

B. APPROVAL OF THE MINUTES

MSC HODGES/CLICK RICHARDSON to approve the minutes from the Regular Board Meeting June 15, 2022. Unanimous.

C. COMMUNITY INPUT

George Purnell stated how great the school looks and is happy to see the addition of students at Board meetings.

D. BOARD REPORT

1. Cliff Hodges gave a sprinkler/field update. He is still working on the sprinklers and has a core group of volunteers to work on the field.
2. Katie Freeman attended the first day of school Parent Club welcome meeting and reported a great turnout.

E. SUPERINTENDENT'S REPORT

Michelle Stewart informed the Board of the following:

1. Lunches have been going well and our Green Team makes sure that food waste and recycling go in the correct containers.
2. The painters did an amazing job, we have new tables and eating areas, and the library was moved. Everyone has been thrilled with all of the updates.
3. Our first Flag Ceremony was last week with Ms. Royer's class teaching us De Colores.
4. The first student council meeting was on Tuesday. All 6th graders have leadership roles and have already determined the first spirit day.
5. We are looking forward to Back to School Night on Wednesday, August 31st.

F. STAFF REPORT

Carey Ruwe informed the Board of the following:

1. The teachers are excited about everything new on campus.

2. Angie Rossi is the new TK/K teacher.
3. 2nd graders are excited about the new library.
4. 3rd graders are working on their cursive license.
5. 4th graders did salt dough maps of California.
6. 5th/6th graders are working on Reader's Workshop.

**G. STUDENT REPORT**

Brennon informed the Board of the following:

1. Kindergartens look happy and are being respectful to the school.
2. The Student Council had their first meeting.
3. Nine square is popular right now.
4. Everyone loves the new hydration station.

**H. INFORMATION ITEMS**

**1. CAASPP SCORES**

The Board received information regarding Happy Valley's 2021-2022 CAASPP scores. State scores will be shared when they are public.

**2. COMMUNITY FOUNDATION OF SANTA CRUZ**

The Board received an update regarding the Happy Valley School Foundation Funds through June 30, 2022.

**3. HEROES OF HAPPY VALLEY**

George Purnell gave an update on the Legacy Grove, Heroes of Happy Valley. He presented the sketches of the current inductees that should be ready by the Redwood event for display and he would like to see the Board plan a nice event to celebrate the inductees.

**H. ACTION ITEMS**

**1. APPROVAL OF THE 2022/2023 LCAP UPDATE AND FEDERAL ADDENDUM**

MSC FRANDLE/HODGES to approve the 2022/2023 LCAP update, and Federal Addendum. Unanimous.

**2. CE SPEECH TEACHER SALARY SCHEDULE**

MSC HODGES/FREEMAN to approve the new salary schedule for the CE Speech Teacher position effective August 1, 2022. 4-0, WILLET recused himself due to conflict of interest. Unanimous.

**3. QUARTERLY STATUS REPORT OF UNIFORM COMPLAINT**

MSC WILLET/HODGES to approve the 4th quarterly report of 2021/2022 Uniform Complaints related to the Williams Settlement. Unanimous.

**4. BOARD POLICY UPDATES**

MSC HODGES/CLICK RICHARDSON to approve the Board Policy updates. Unanimous.

- I.     **CONSENT AGENDA**  
MSC HODGES/CLICK RICHARDSON to approve the vendor warrants paid since the last meeting. Unanimous.
  
- J.     **COMMUNICATION AND ANNOUNCEMENTS**
  - 1. August 31, 2022 - Back to School Night, 5:30pm
  - 2. September 5, 2022 - No School, Labor Day
  - 3. September 14, 2022 - Board Meeting, 3:30pm, Multi Purpose Room
  - 4. September 20, 2022 - Picture Day
  
- K.     **CLOSED SESSION**  
The Board adjourned into closed session at 4:26pm to discuss negotiations.
  
- L.     **REPORT OUT OF CLOSED SESSION**  
The Board reported out of closed session, at 5:04pm, nothing to report.
  
- M.     **ADJOURNMENT**  
MSC HODGES/FRANDLE to adjourn the meeting, there being no further business, 5:06pm. Unanimous.

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# **Notice of Public Hearing September 14, 2022, 3:30pm Multi-Purpose Room**

**The Happy Valley**

Elementary School District will hold a public hearing regarding sufficient textbooks and instructional materials at September 14, 2022, Board Meeting which begins in the Multi-Purpose Room at approximately 3:30 pm, 09/14/2022.

# **Notice of Public Hearing September 14, 2022, 3:30pm Happy Valley Multi-Purpose Room**

## **The Happy Valley**

Elementary School District will hold a public hearing regarding the approval of a Resolution Adopting the Gann Limit at the September 14, 2022 Board Meeting which begins at 3:30 pm, in the Multi-Purpose Room. The Gann Limit will be discussed at approximately 3:40 pm, on September 14, 2022. Detailed information is available in the school office.

## Happy Valley Enrollment and Interdistrict Transfers

### Total Enrollment

|                   | <u>Students</u><br><u>2019-20</u> | <u>IDTs</u> |  | <u>Students</u><br><u>2020-21</u> | <u>IDTs</u> |  | <u>Students</u><br><u>2021-22</u> | <u>IDTs</u> | <u>Students</u><br><u>2022-23</u> | <u>IDTs</u> |
|-------------------|-----------------------------------|-------------|--|-----------------------------------|-------------|--|-----------------------------------|-------------|-----------------------------------|-------------|
| <b>Kinder /TK</b> | 18                                | 2           |  | 13                                | 1           |  | 14                                | 1           | 7 TK<br>15 K                      | 1           |
| <b>1st</b>        | 16                                | 8           |  | 14                                | 2           |  | 14                                | 1           | 17                                | 1           |
| <b>2nd</b>        | 15                                | 9           |  | 17                                | 8           |  | 16                                | 3           | 17                                | 2           |
| <b>3rd</b>        | 15                                | 5           |  | 16                                | 8           |  | 19                                | 8           | 17                                | 4           |
| <b>4th</b>        | 18                                | 5           |  | 11                                | 5           |  | 16                                | 8           | 20                                | 9           |
| <b>5th</b>        | 19                                | 8           |  | 18                                | 6           |  | 12                                | 4           | 17                                | 8           |
| <b>6th</b>        | 12                                | 4           |  | 16                                | 6           |  | 18                                | 6           | 10                                | 3           |
| <b>TOTAL</b>      | 113                               | 41          |  | 105                               | 36          |  | 109                               | 31          | 120                               | 28          |

\*In 2011, there were 53 incoming IDTs and 10 outgoing

## REPORT OF THE HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT PARCEL TAX INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

The Parcel Tax Citizens' Independent Oversight Committee ("the Committee") has met once in this fiscal year, on June 27, 2022 Via Zoom. That meeting is the basis of this report. The Committee was originally established by the Happy Valley Elementary School District Board of Trustees on March 20, 2019, "with the responsibility of annually reviewing the expenditures of purposes set forth in the measure. Such Committee will provide an annual report to the District Board and the public summarizing its review of expenditures of the proceeds of the education parcel tax and findings relating thereto".

The Committee consists of three citizens of Happy Valley who have no fiscal or contractual relationship with HVESD, and who have varied backgrounds in finance, business and homemaking.

During the Committee's meetings, the following documents and information were reviewed:

- Committee bylaws as established the HVESD Board of Trustees.
- HVESD Board Resolution 17-18-04 calling for the June 5, 2018 parcel tax (measure Q).
- HVESD Board Resolution 18-19-01 confirming successful parcel tax election and directing county auditor-controller to levy voter approved parcel tax.
- Minutes from the June 14, 2021 Committee meeting.
- The prior year committee report.
- HVESD budget reports and unaudited actuals for the fiscal year 21-22.
- Parcel tax exemption criteria and the process to regularly update and review the exemption rolls.

Michelle Stewart, HVESD Superintendent/Principal was available to the Committee to answer questions and provide background information.

There was no public comment at the June 27, 2022 meeting.

The finding of the Committee are as follows:

- The parcel tax funds are being appropriately accounted for by HVESD in accordance with fund accounting principles used by governmental entities, as required by the Governmental Accounting Standards Board. Parcel tax monies are tracked in a separate parcel tax fund.
- The parcel tax funds have been used solely for the purposes described in Measure Q parcel tax ballot language (see ballot language of parcel tax at the end of this report). Based on current budget productions, HVESD appears to be using 2021-2022 parcel tax revenues in a consistent manner, for providing the integration of modern technology into classrooms, supporting quality art and music programs and supporting classroom instruction.
- For the fiscal year 2021-2022, HVESD's general fund projected revenues totaled \$1,757,149.64. Parcel tax funding for that year was projected at \$52173.00 or 2.97% of the total budget.
- HVESD's auditor, Robertson and Associates, will review revenue and expenditures from the parcel tax fund during its annual audit.

- The Committee therefore finds that HVESD has spent the parcel tax proceeds as required by law. Additionally, the Committee recognizes the significant and positive contribution the parcel tax proceeds have had. The Committee strongly recommends the HVESD Board of Trustees to continue to work with the Community Foundation and Parent Club to highlight the impact of all supplemental community funding on the continued high quality of Happy Valley School.
- We are attaching the Parcel Tax Financial History, which we feel underscores the role of the parcel tax revenues relative to overall funding of district operations.

The Committee recommends that HVESD Board take the following actions:

- Continue to publicize the purposes for which the parcel tax is being used. The parcel tax is vital to maintaining HVESD's excellent school and to providing a quality education for Happy Valley students that the community expects and benefits from.
- HVESD should make a strong effort to provide information through its newsletter, school board minutes and district website.
- Consider extending the parcel tax when the current parcel tax expires.

This report is provided to the HVESD Board of Trustees at the September 14, 2022, board meeting by the following Committee members:

Raven Harris, Pat O'Connell and Lindsay Patel

Language of Measure Q parcel tax, passed June 5, 2018:

"To support academic excellence, maintain quality art and music programs, integrate modern technology into classrooms, retain high quality teachers and provide local funding that cannot be taken by the State, shall Happy Valley Elementary School District's measure be adopted authorizing the levy of a parcel tax for six years at a rate of \$99 per year raising \$61,000 annually with an exemption for seniors and with the annual citizens' oversight?"

## Parcel Tax Financial History

| As of 8/27/2021              |                     | 18/19<br>Actual | 19/20<br>Actual | 20/21<br>Actual | 21/22<br>Actual | 22/23 Budget |
|------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Revenue                      |                     |                 |                 |                 |                 |              |
|                              | Parcel Taxes Rcvd   | 53,064.00       | 52,371.00       | 52,236.38       | 52,173.00       | 52,173.00    |
|                              | Contribution        |                 |                 | 435.41          | (463.59)        |              |
|                              | Total               | 53,064.00       | 52,371.00       | 52,671.79       | 51,709.41       | 52,173.00    |
| Expenditures                 |                     |                 |                 |                 |                 |              |
|                              | Salaries            | 11,140.00       | 18,242.76       | 33,897.83       | 22,292.50       | 33,500.00    |
|                              | Benefits            | 1,564.08        | 2,614.49        | 4,366.02        | 2,260.03        | 7,207.63     |
|                              | Supplies            | 7,028.76        | 11,960.73       | -               | 2,794.29        |              |
|                              | Contracted Services | 18,880.16       | 8,355.16        | 5,867.94        | 4,403.00        | 6,465.37     |
|                              | Communications      | 9,620.00        | 11,039.99       | 8,540.00        | 9,440.00        | 5,000.00     |
|                              | Travel              | 4,831.00        | 157.87          | -               |                 |              |
|                              | Total               | 53,064.00       | 52,371.00       | 52,671.79       | 41,189.82       | 52,173.00    |
|                              |                     |                 |                 |                 |                 |              |
| Total General Fund Revenue   |                     | 1,579,559.72    | 1,539,214.90    | 1,580,469.36    | 1,757,149.64    | 1,681,958.00 |
| Parcel Tax as a % of Revenue |                     | 3.36%           | 3.40%           | 3.31%           | 2.97%           | 3.10%        |

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Transaction Activity by Account

Activity for Dates 07/01/2021 to 06/30/2022

Fiscal Year 2021/22

| Ref #                                      | Payee/<br>Customer            | Journal #                       | Check # | Batch #     | Description                      | Trans    | Debit    | Credit    | Debit - Credit |
|--------------------------------------------|-------------------------------|---------------------------------|---------|-------------|----------------------------------|----------|----------|-----------|----------------|
| (000797) 01-0084-0-0000-0000-8621-200-0000 | PARCEL TAX, Parcel Taxes      |                                 |         |             |                                  |          |          |           |                |
|                                            | GJ22-00010                    |                                 |         |             | RAO move revenue 0000 to 0084    | 12/15/21 |          | 26,086.50 | 26,086.50-     |
|                                            | CT22-00664                    |                                 |         |             | Current Year Teeter True-up JV13 | 06/16/22 |          | 2,608.65  | 2,608.65-      |
|                                            | IFC22-00004                   |                                 |         |             | PARCEL TAX FROM 0000             | 06/30/22 |          | 23,477.85 | 23,477.85-     |
|                                            |                               |                                 |         |             | Account Total                    | 06/30/22 | .00      | 52,173.00 | 52,173.00-     |
| (001178) 01-0084-0-0000-0000-8980-200-0000 | PARCEL TAX, CONTRI FR: UNRE   |                                 |         |             |                                  |          |          |           |                |
|                                            | GJ22-00024                    |                                 |         |             | FYCLOSE 21-22 - CONTRIBUTIC      | 06/30/22 | 463.59   |           | 463.59         |
|                                            |                               |                                 |         |             | Account Total                    | 06/30/22 | 463.59   | .00       | 463.59         |
| (000172) 01-0084-0-1110-1000-4300-200-0000 | PARCEL TAX, MATERIALS & SU    |                                 |         |             |                                  |          |          |           |                |
|                                            | Seffinger, Steve H            | EX22-00061                      | 976292  | AP08232021A | PARCEL TAX TECH SUPPLIES         | 08/23/21 | 30.57    |           | 30.57          |
|                                            | Invoiced /Received 08/19/2021 | Payment /Receipt # 8-19-21 SS   |         |             |                                  |          |          |           |                |
|                                            | BEST BUY BUS ADVAN            | EX22-00162                      | 982701  | AP11012021  | PARCEL - TECH IN CLASSROOM       | 11/01/21 | 2,034.41 |           | 2,034.41       |
|                                            | Invoiced /Received 10/28/2021 | Payment /Receipt # 5566260      |         |             |                                  |          |          |           |                |
|                                            | GJ22-00013                    |                                 |         |             | RAO - move 2 tvs from 4300 to 4  | 11/01/21 |          | 1,141.88  | 1,141.88-      |
|                                            | Seffinger, Steve H            | EX22-00178                      | 983371  | AP11082021  | PARCEL - SCIENCE TECH            | 11/08/21 | 129.50   |           | 129.50         |
|                                            | Invoiced /Received 11/04/2021 | Payment /Receipt # 11-4-21 SS   |         |             |                                  |          |          |           |                |
|                                            | MUSEUM OF SCIENCE             | EX22-00214                      | 985543  | AP12062021  | PARCEL SCIENCE MATERIALS         | 12/06/21 | 233.64   |           | 233.64         |
|                                            | Invoiced /Received 12/01/2021 | Payment /Receipt # 1-7017672-01 |         |             |                                  |          |          |           |                |
|                                            | MUSEUM OF SCIENCE             | EX22-00215                      | 985543  | AP12062021  | PARCEL SCIENCE MATERIALS         | 12/06/21 | 128.80   |           | 128.80         |
|                                            | Invoiced /Received 12/01/2021 | Payment /Receipt # 1-7017672-02 |         |             |                                  |          |          |           |                |
|                                            | Seffinger, Steve H            | EX22-00247                      | 986928  | AP12202021  | SCIENCE SUPPLIES PARCEL          | 12/20/21 | 45.56    |           | 45.56          |
|                                            | Invoiced /Received 12/15/2021 | Payment /Receipt # 121521 SS    |         |             |                                  |          |          |           |                |
|                                            | MUSEUM OF SCIENCE             | EX22-00297                      | 989814  | AP01312022  | PARCEL - SCIENCE                 | 01/31/22 | 107.00   |           | 107.00         |
|                                            | Invoiced /Received 01/26/2022 | Payment /Receipt # 1701786001   |         |             |                                  |          |          |           |                |
|                                            | Seffinger, Steve H            | EX22-00339                      | 991780  | AP02222022  | PARCEL SCIENCE MATERIALS ,       | 02/22/22 | 54.40    |           | 54.40          |
|                                            | Invoiced /Received 02/18/2022 | Payment /Receipt # 2-18-22 SS   |         |             |                                  |          |          |           |                |
|                                            | Seffinger, Steve H            | EX22-00406                      | 995576  | AP04042022  | SCIENCE SUPPLIES PARCEL          | 04/04/22 | 30.41    |           | 30.41          |
|                                            | Invoiced /Received 04/01/2022 | Payment /Receipt # 4122 SS      |         |             |                                  |          |          |           |                |
|                                            |                               |                                 |         |             | Account Total                    | 06/30/22 | 2,794.29 | 1,141.88  | 1,652.41       |
| (000805) 01-0084-0-1110-1000-4400-200-0000 | PARCEL TAX, NON-CAPITALIZE    |                                 |         |             |                                  |          |          |           |                |
|                                            | GJ22-00013                    |                                 |         |             | RAO - move 2 tvs from 4300 to 4  | 11/01/21 | 1,141.88 |           | 1,141.88       |
|                                            |                               |                                 |         |             | Account Total                    | 06/30/22 | 1,141.88 | .00       | 1,141.88       |
| (001022) 01-0084-0-1110-1000-5800-200-0000 | PARCEL TAX, PROF/CONSULT S    |                                 |         |             |                                  |          |          |           |                |

Selection

Filtered by User Permissions, (Org = 2, Online/Offline = N, Fiscal Year = 2022, Start Date = 7/1/2021, End Date = 6/30/2022, Unposted JEs? = N, Actuals Only? = Y, Activity? = N, Assets and Liabilities? = N, Restricted? = Y, Resource = 0084, Obj Digits = 1, Page Break Lvl = )

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002 - Happy Valley Elementary School District

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Transaction Activity by Account

Activity for Dates 07/01/2021 to 06/30/2022

Fiscal Year 2021/22

| Ref #         | Payee/<br>Customer                | Journal #                  | Check #                                | Batch #     | Description               | Trans    | Debit    | Credit | Debit - Credit |
|---------------|-----------------------------------|----------------------------|----------------------------------------|-------------|---------------------------|----------|----------|--------|----------------|
| (001022)      | 01-0084-0-1110-1000-5800-200-0000 | PARCEL TAX, PROF/CONSULT S |                                        |             |                           |          |          |        |                |
|               | MYSTERY SCIENCE IN EX22-00067     | 976848                     | Payment /Receipt # 112579              | AP08302021A | SUB PARCEL TAX            | 08/30/21 | 299.00   |        | 299.00         |
|               | Invoiced /Received 08/26/2021     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00188       | 983961                     | Payment /Receipt # 2 111021            | AP11152021  | PARCEL - OT SUPPORTING CL | 11/15/21 | 590.00   |        | 590.00         |
|               | Invoiced /Received 11/10/2021     |                            |                                        |             |                           |          |          |        |                |
|               | CUNNINGHAM, GARY EX22-00232       | 986156                     | Payment /Receipt # 105 12-8-21 GC      | AP12132021  | WINTER CONCERT SERVICES   | 12/13/21 | 100.00   |        | 100.00         |
|               | Invoiced /Received 12/09/2021     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00235       | 986159                     | Payment /Receipt # 3 12-9-21           | AP12132021  | OT SPED AND SUPPORTING CL | 12/13/21 | 400.00   |        | 400.00         |
|               | Invoiced /Received 12/09/2021     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00295       | 989812                     | Payment /Receipt # 4 DEC 2021          | AP01312022  | OT SPED AND CLASSROOM SU  | 01/31/22 | 274.00   |        | 274.00         |
|               | Invoiced /Received 01/27/2022     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00344       | 992484                     | Payment /Receipt # 22422 KL            | AP02282022  | OT SPED AND CLASSROOM SU  | 02/28/22 | 115.00   |        | 115.00         |
|               | Invoiced /Received 02/24/2022     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00422       | 0996628                    | Payment /Receipt # 7B PARCEL           | AP04182022  | OT CLASSROOM SUPPORT PAF  | 04/18/22 | 275.00   |        | 275.00         |
|               | Invoiced /Received 04/14/2022     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00457       | 0998718                    | Payment /Receipt # APRIL PAR KL        | AP05092022  | OT PARCEL CLASSROOM SUPP  | 05/09/22 | 175.00   |        | 175.00         |
|               | Invoiced /Received 05/05/2022     |                            |                                        |             |                           |          |          |        |                |
|               | CUNNINGHAM, GARY EX22-00464       | 0999377                    | Payment /Receipt # SPRING CONCERT 2022 | AP05162022A | SPRING CONCERT SERVICES   | 05/16/22 | 100.00   |        | 100.00         |
|               | Invoiced /Received 05/12/2022     |                            |                                        |             |                           |          |          |        |                |
|               | IVAN DEI ROSSI EX22-00472         | 1000045                    | Payment /Receipt # 420                 | AP05232022  | TECH SUPPORT              | 05/23/22 | 1,040.00 |        | 1,040.00       |
|               | Invoiced /Received 05/19/2022     |                            |                                        |             |                           |          |          |        |                |
|               | LAUZIER, KATELYN EX22-00483       | 1000793                    | Payment /Receipt # MAY 2022 KL         | AP05312022  | OT SPED AND CLASSROOM SU  | 05/31/22 | 75.00    |        | 75.00          |
|               | Invoiced /Received 05/25/2022     |                            |                                        |             |                           |          |          |        |                |
|               | SAMBA ROCK CO EX22-00487          | 1000797                    | Payment /Receipt # 52522 RW            | AP05312022  | BIKE PERFORMANCE          | 05/31/22 | 750.00   |        | 750.00         |
|               | Invoiced /Received 05/25/2022     |                            |                                        |             |                           |          |          |        |                |
|               | BOWIE, CRAIG EX22-00511           | 1002648                    | Payment /Receipt # JUNE 2022 CB        | AP06212022  | PARCEL GARDEN PREP WORK   | 06/21/22 | 210.00   |        | 210.00         |
|               | Invoiced /Received 06/15/2022     |                            |                                        |             |                           |          |          |        |                |
| Account Total |                                   |                            |                                        |             |                           |          | 4,403.00 | .00    | 4,403.00       |
| (001023)      | 01-0084-0-1110-1000-5900-200-0000 | PARCEL TAX, COMMUNICATIONS |                                        |             |                           |          |          |        |                |
|               | IVAN DEI ROSSI EX22-00076         | 977415                     | Payment /Receipt # 406                 | AP09072021  | TECH SUPPORT - PARCEL     | 09/07/21 | 3,580.00 |        | 3,580.00       |
|               | Invoiced /Received 09/02/2021     |                            |                                        |             |                           |          |          |        |                |
|               | IVAN DEI ROSSI EX22-00195         | 984765                     | Payment /Receipt # 409                 | AP11222021  | TECH SUPPORT PARCEL       | 11/22/21 | 2,940.00 |        | 2,940.00       |
|               | Invoiced /Received 11/18/2021     |                            |                                        |             |                           |          |          |        |                |

Selection

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002 - Happy Valley Elementary School District

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## Transaction Activity by Account

Activity for Dates 07/01/2021 to 06/30/2022

Fiscal Year 2021/22

| Ref #                                                                             | Payee/<br>Customer                                                                                                                                                                                                                                                                  | Journal #  | Check # | Batch #      | Description                       | Trans    | Debit     | Credit | Debit - Credit |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|--------------|-----------------------------------|----------|-----------|--------|----------------|
| (001023) 01-0084-0-1110-1000-5900-200-0000 PARCEL TAX, COMMUNICATIONS (continued) |                                                                                                                                                                                                                                                                                     |            |         |              |                                   |          |           |        |                |
|                                                                                   | IVAN DEI ROSSI                                                                                                                                                                                                                                                                      | EX22-00276 | 988731  | AP01182022A  | PARCEL TECH SUPPORT               | 01/18/22 | 1,760.00  |        | 1,760.00       |
|                                                                                   | Invoiced /Received 01/12/2022 Payment /Receipt # 412                                                                                                                                                                                                                                |            |         |              |                                   |          |           |        |                |
|                                                                                   | IVAN DEI ROSSI                                                                                                                                                                                                                                                                      | EX22-00374 | 994249  | AP03212022A  | TECH - PARCEL                     | 03/21/22 | 680.00    |        | 680.00         |
|                                                                                   | Invoiced /Received 03/17/2022 Payment /Receipt # 416                                                                                                                                                                                                                                |            |         |              |                                   |          |           |        |                |
|                                                                                   | IVAN DEI ROSSI                                                                                                                                                                                                                                                                      | EX22-00514 | 1002651 | AP06212022   | TECH SUPPORT PARCEL               | 06/21/22 | 480.00    |        | 480.00         |
|                                                                                   | Invoiced /Received 06/16/2022 Payment /Receipt # 423                                                                                                                                                                                                                                |            |         |              |                                   |          |           |        |                |
|                                                                                   | Account Total                                                                                                                                                                                                                                                                       |            |         |              |                                   |          | 9,440.00  | .00    | 9,440.00       |
| (001025) 01-0084-0-1110-2100-1130-200-0000 PARCEL TAX, CERT SALARY:EW             |                                                                                                                                                                                                                                                                                     |            |         |              |                                   |          |           |        |                |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00005 |         | 20210831-REG | 08/31/21 Regular Payroll (Eaming  | 08/31/21 | 300.00    |        | 300.00         |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00009 |         | 20210930-REG | 09/30/21 Regular Payroll (Eaming  | 09/30/21 | 1,586.25  |        | 1,586.25       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00013 |         | 20211029-REG | 10/29/21 Regular Payroll (Eaming  | 10/29/21 | 7,882.50  |        | 7,882.50       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00017 |         | 20211130-REG | 11/30/21 Regular Payroll (Eaming  | 11/30/21 | 1,542.50  |        | 1,542.50       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00021 |         | 20211228-REG | 12/28/21 Regular Payroll (Eaming  | 12/28/21 | 1,245.00  |        | 1,245.00       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00027 |         | 20220131-REG | 01/31/22 Regular Payroll (Eaming  | 01/31/22 | 632.50    |        | 632.50         |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00033 |         | 20220228-REG | 02/28/22 Regular Payroll (Eaming  | 02/28/22 | 3,292.50  |        | 3,292.50       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00046 |         | 20220331-REG | 03/31/22 Regular Payroll (Eaming  | 03/31/22 | 1,831.25  |        | 1,831.25       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00050 |         | 20220429-REG | 04/29/22 Regular Payroll (Eaming  | 04/29/22 | 1,790.00  |        | 1,790.00       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00054 |         | 20220531-REG | 05/31/22 Regular Payroll (Eaming  | 05/31/22 | 1,717.50  |        | 1,717.50       |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00058 |         | 20220630-REG | 06/30/22 Regular Payroll (Eaming  | 06/30/22 | 472.50    |        | 472.50         |
|                                                                                   | Account Total                                                                                                                                                                                                                                                                       |            |         |              |                                   |          | 22,292.50 | .00    | 22,292.50      |
| (001034) 01-0084-0-1110-2100-3101-200-0000 PARCEL TAX, STRS:CERT, INST            |                                                                                                                                                                                                                                                                                     |            |         |              |                                   |          |           |        |                |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00005 |         | 20210831-REG | 08/31/21 Regular Payroll (Contrib | 08/31/21 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00009 |         | 20210930-REG | 09/30/21 Regular Payroll (Contrib | 09/30/21 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00013 |         | 20211029-REG | 10/29/21 Regular Payroll (Contrib | 10/29/21 | 380.78    |        | 380.78         |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00017 |         | 20211130-REG | 11/30/21 Regular Payroll (Contrib | 11/30/21 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00021 |         | 20211228-REG | 12/28/21 Regular Payroll (Contrib | 12/28/21 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00027 |         | 20220131-REG | 01/31/22 Regular Payroll (Contrib | 01/31/22 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00033 |         | 20220228-REG | 02/28/22 Regular Payroll (Contrib | 02/28/22 | 557.09    |        | 557.09         |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00046 |         | 20220331-REG | 03/31/22 Regular Payroll (Contrib | 03/31/22 | 50.76     |        | 50.76          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00050 |         | 20220429-REG | 04/29/22 Regular Payroll (Contrib | 04/29/22 | 62.60     |        | 62.60          |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00054 |         | 20220531-REG | 05/31/22 Regular Payroll (Contrib | 05/31/22 | 68.53     |        | 68.53          |
|                                                                                   | Account Total                                                                                                                                                                                                                                                                       |            |         |              |                                   |          | 1,373.56  | .00    | 1,373.56       |
| (001047) 01-0084-0-1110-2100-3311-200-0000 PARCEL TAX, FICA:CERT, INST            |                                                                                                                                                                                                                                                                                     |            |         |              |                                   |          |           |        |                |
|                                                                                   |                                                                                                                                                                                                                                                                                     | PR22-00013 |         | 20211029-REG | 10/29/21 Regular Payroll (Contrib | 10/29/21 | 24.80     |        | 24.80          |
|                                                                                   | Account Total                                                                                                                                                                                                                                                                       |            |         |              |                                   |          | 24.80     | .00    | 24.80          |
| Selection                                                                         | Filtered by User Permissions, (Org = 2, Online/Offline = N, Fiscal Year = 2022, Start Date = 7/1/2021, End Date = 6/30/2022, Unposted JEs? = N, Actuals Only? = Y, Activity? = N, Assets and Liabilities? = N, Restricted? = Y, Resource = 0084, Obj Digits = 1, Page Break Lvl = ) |            |         |              |                                   |          | ESCAPE    | ONLINE | Page 3 of 5    |

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002 - Happy Valley Elementary School District

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Transaction Activity by Account

Activity for Dates 07/01/2021 to 06/30/2022

Fiscal Year 2021/22

| Ref #                                                                  | Payee/<br>Customer | Journal # | Check # | Batch #      | Description                        | Trans    | Debit  | Credit | Debit - Credit |
|------------------------------------------------------------------------|--------------------|-----------|---------|--------------|------------------------------------|----------|--------|--------|----------------|
| (001028) 01-0084-0-1110-2100-3331-200-0000 PARCEL TAX, MEDICARE, CERT. |                    |           |         |              |                                    |          |        |        |                |
|                                                                        | PR22-00005         |           |         | 20210831-REG | 08/31/21 Regular Payroll (Contrib) | 08/31/21 | 4.36   |        | 4.36           |
|                                                                        | PR22-00009         |           |         | 20210930-REG | 09/30/21 Regular Payroll (Contrib) | 09/30/21 | 23.01  |        | 23.01          |
|                                                                        | PR22-00013         |           |         | 20211029-REG | 10/29/21 Regular Payroll (Contrib) | 10/29/21 | 114.28 |        | 114.28         |
|                                                                        | PR22-00017         |           |         | 20211130-REG | 11/30/21 Regular Payroll (Contrib) | 11/30/21 | 22.37  |        | 22.37          |
|                                                                        | PR22-00021         |           |         | 20211228-REG | 12/28/21 Regular Payroll (Contrib) | 12/28/21 | 18.06  |        | 18.06          |
|                                                                        | PR22-00027         |           |         | 20220131-REG | 01/31/22 Regular Payroll (Contrib) | 01/31/22 | 9.19   |        | 9.19           |
|                                                                        | PR22-00033         |           |         | 20220228-REG | 02/28/22 Regular Payroll (Contrib) | 02/28/22 | 47.76  |        | 47.76          |
|                                                                        | PR22-00046         |           |         | 20220331-REG | 03/31/22 Regular Payroll (Contrib) | 03/31/22 | 26.56  |        | 26.56          |
|                                                                        | PR22-00050         |           |         | 20220429-REG | 04/29/22 Regular Payroll (Contrib) | 04/29/22 | 25.97  |        | 25.97          |
|                                                                        | PR22-00054         |           |         | 20220531-REG | 05/31/22 Regular Payroll (Contrib) | 05/31/22 | 24.91  |        | 24.91          |
|                                                                        | PR22-00058         |           |         | 20220630-REG | 06/30/22 Regular Payroll (Contrib) | 06/30/22 | 6.85   |        | 6.85           |
|                                                                        |                    |           |         |              | Account Total                      | 06/30/22 | 323.32 | .00    | 323.32         |
| (001030) 01-0084-0-1110-2100-3501-200-0000 PARCEL TAX, STATE UNEMPLOY  |                    |           |         |              |                                    |          |        |        |                |
|                                                                        | PR22-00005         |           |         | 20210831-REG | 08/31/21 Regular Payroll (Contrib) | 08/31/21 | 1.50   |        | 1.50           |
|                                                                        | PR22-00009         |           |         | 20210930-REG | 09/30/21 Regular Payroll (Contrib) | 09/30/21 | 7.93   |        | 7.93           |
|                                                                        | PR22-00013         |           |         | 20211029-REG | 10/29/21 Regular Payroll (Contrib) | 10/29/21 | 39.41  |        | 39.41          |
|                                                                        | PR22-00017         |           |         | 20211130-REG | 11/30/21 Regular Payroll (Contrib) | 11/30/21 | 7.71   |        | 7.71           |
|                                                                        | PR22-00021         |           |         | 20211228-REG | 12/28/21 Regular Payroll (Contrib) | 12/28/21 | 6.23   |        | 6.23           |
|                                                                        | PR22-00027         |           |         | 20220131-REG | 01/31/22 Regular Payroll (Contrib) | 01/31/22 | 3.16   |        | 3.16           |
|                                                                        | PR22-00033         |           |         | 20220228-REG | 02/28/22 Regular Payroll (Contrib) | 02/28/22 | 16.46  |        | 16.46          |
|                                                                        | PR22-00046         |           |         | 20220331-REG | 03/31/22 Regular Payroll (Contrib) | 03/31/22 | 9.16   |        | 9.16           |
|                                                                        | PR22-00050         |           |         | 20220429-REG | 04/29/22 Regular Payroll (Contrib) | 04/29/22 | 8.95   |        | 8.95           |
|                                                                        | PR22-00054         |           |         | 20220531-REG | 05/31/22 Regular Payroll (Contrib) | 05/31/22 | 8.59   |        | 8.59           |
|                                                                        | PR22-00058         |           |         | 20220630-REG | 06/30/22 Regular Payroll (Contrib) | 06/30/22 | 2.36   |        | 2.36           |
|                                                                        |                    |           |         |              | Account Total                      | 06/30/22 | 111.46 | .00    | 111.46         |
| (001032) 01-0084-0-1110-2100-3601-200-0000 PARCEL TAX, WORKERS' COMP.  |                    |           |         |              |                                    |          |        |        |                |
|                                                                        | PR22-00005         |           |         | 20210831-REG | 08/31/21 Regular Payroll (Contrib) | 08/31/21 | 5.74   |        | 5.74           |
|                                                                        | PR22-00009         |           |         | 20210930-REG | 09/30/21 Regular Payroll (Contrib) | 09/30/21 | 30.38  |        | 30.38          |
|                                                                        | PR22-00013         |           |         | 20211029-REG | 10/29/21 Regular Payroll (Contrib) | 10/29/21 | 150.95 |        | 150.95         |
|                                                                        | PR22-00017         |           |         | 20211130-REG | 11/30/21 Regular Payroll (Contrib) | 11/30/21 | 29.54  |        | 29.54          |
|                                                                        | PR22-00021         |           |         | 20211228-REG | 12/28/21 Regular Payroll (Contrib) | 12/28/21 | 23.84  |        | 23.84          |
|                                                                        | PR22-00027         |           |         | 20220131-REG | 01/31/22 Regular Payroll (Contrib) | 01/31/22 | 12.10  |        | 12.10          |
|                                                                        | PR22-00033         |           |         | 20220228-REG | 02/28/22 Regular Payroll (Contrib) | 02/28/22 | 63.05  |        | 63.05          |
|                                                                        | PR22-00046         |           |         | 20220331-REG | 03/31/22 Regular Payroll (Contrib) | 03/31/22 | 35.07  |        | 35.07          |
|                                                                        | PR22-00050         |           |         | 20220429-REG | 04/29/22 Regular Payroll (Contrib) | 04/29/22 | 34.28  |        | 34.28          |

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Transaction Activity by Account

| Activity for Dates 07/01/2021 to 06/30/2022                                      |                    |           |         |              |                                   |                  |        |            |                | Fiscal Year 2021/22 |  |
|----------------------------------------------------------------------------------|--------------------|-----------|---------|--------------|-----------------------------------|------------------|--------|------------|----------------|---------------------|--|
| Ref #                                                                            | Payee/<br>Customer | Journal # | Check # | Batch #      | Description                       | Trans            | Debit  | Credit     | Debit - Credit |                     |  |
| (001032) 01-0084-0-1110-2100-3601-200-0000 PARCEL TAX,WORKERS' COMP: (continued) |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  | PR22-00054         |           |         | 20220531-REG | 05/31/22 Regular Payroll (Contrib | 05/31/22         | 32.89  |            | 32.89          |                     |  |
|                                                                                  | PR22-00058         |           |         | 20220630-REG | 06/30/22 Regular Payroll (Contrib | 06/30/22         | 9.05   |            | 9.05           |                     |  |
| Account Total                                                                    |                    |           |         |              |                                   |                  | 426.89 |            | .00            | 426.89              |  |
| Total for Org 002-Happy Valley Elementary School District                        |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   | Starting Balance |        | + Revenues |                |                     |  |
| Prior                                                                            |                    |           |         |              |                                   |                  |        |            |                |                     |  |
| Activity                                                                         |                    |           |         |              |                                   |                  |        |            |                |                     |  |
| Total                                                                            |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
|                                                                                  |                    |           |         |              |                                   |                  |        |            |                |                     |  |
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**Happy Valley Elementary School District**  
**Resolution #22-23-01**  
**Sufficient Textbooks/Instructional Materials**

WHEREAS, the governing board of the Happy Valley Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 14, 2022, at 3:30 pm o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, the information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional material, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – Engage NY (2016),
- Science – Grades K-6 Foss (2018)
- History-Social Science – Teacher Created Material - Content and Literacy in Social Studies (2022); Teachers' Curriculum Institute (6) (Scholastic News)
- English/language arts, including the English language development component of an adopted program – Lucy Calkins Writers Workshop (2018), grade level novels fiction and non-fiction,

Therefore, it is resolved that for the 2022-2023 school year, the Happy Valley Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing Resolution was duly adopted at a meeting of the Board of Trustees of the Happy Valley Elementary School District on September 14, 2022, by the following called vote:

AYES \_\_\_\_\_

NOES \_\_\_\_\_

ABSTAIN \_\_\_\_\_

ABSENT \_\_\_\_\_

\_\_\_\_\_  
Kate Freeman, President  
Board of Trustees  
Happy Valley Elementary School District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michelle Stewart, Administrator  
Secretary to the Board  
Happy Valley Elementary School District

\_\_\_\_\_  
Date

**HAPPY VALLEY SCHOOL DISTRICT  
RESOLUTION #22-23-02  
RESOLUTION FOR ADOPTING THE "GANN" LIMIT**

*(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line 10 {COE line 15}])*

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

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

WHEREAS, the District must establish a revised Gann limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

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

This resolution is passed on a motion made by Trustee \_\_\_\_\_ and Seconded by Trustee \_\_\_\_\_, at the Board Meeting of the Happy Valley School District held on September 14, 2022.

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Attest: \_\_\_\_\_  
Michelle Stewart, Administrator  
Secretary of the Board

Date \_\_\_\_\_

**Happy Valley Elementary School District  
Instructional Materials Funding Realignment Program (IMFRP)  
Certification of Provision of Standards-Aligned Instructional Materials**

The local governing board of the Happy Valley Elementary School District hereby certifies that as of this date, each pupil in the district, in kindergarten through grade six, has been provided with a standards-aligned textbook or basic instructional materials in each of the following areas:

History/Social Science

Mathematics

Reading/Language Arts

Science

The instructional materials were purchased from an approved standards-aligned state adoption list as required by CCR, Title 5, Section 9531

Certification was approved by the local governing board at a public meeting held on September 14, 2022.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 14, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Rebecca Olker  
Name  
Executive Director, Fiscal Services  
Title  
(831) 466-5630  
Telephone  
rolker@santacruzcoe.org  
E-mail Address

For School District:

Michelle Stewart  
Name  
Superintendent/Principal  
Title  
(831) 429-1456  
Telephone  
mstewart@hvesd.com  
E-mail Address

Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

44 69757 0000000  
Form CA

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

| Form  | Description                                                                                                                                                                                                                                                                                                            | Value          |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| CEA   | <b>Percent of Current Cost of Education Expended for Classroom Compensation</b><br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)                                                                                    | 56.74%         |
|       | <b>CEA Deficiency Amount</b><br>Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.                                                                                                                              | exempt         |
| ESMOE | <b>Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination</b><br>If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met        |
|       |                                                                                                                                                                                                                                                                                                                        |                |
|       |                                                                                                                                                                                                                                                                                                                        |                |
| GANN  | <b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b><br>If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.                                                        | \$0.00         |
|       | <b>Adjusted Appropriations Limit</b>                                                                                                                                                                                                                                                                                   | \$1,186,433.25 |
|       | <b>Appropriations Subject to Limit</b>                                                                                                                                                                                                                                                                                 | \$1,186,433.25 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.                                                                                                                                                             |                |
| ICR   | <b>Preliminary Proposed Indirect Cost Rate</b><br>Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.                                                                                                                                                                             | 6.73%          |
|       |                                                                                                                                                                                                                                                                                                                        |                |

1/15/2021

| 2021/22 HAPPY VALLEY Unaudited Actuals  |                              |                            |                                |                                 |                            |                            |                           |              |                         |                         |                          |                          |                          |                          |                         |                           |                           |
|-----------------------------------------|------------------------------|----------------------------|--------------------------------|---------------------------------|----------------------------|----------------------------|---------------------------|--------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|---------------------------|---------------------------|
| GENERAL FUND 01 - DETAILS - BY RESOURCE |                              |                            |                                |                                 |                            |                            |                           |              |                         |                         |                          |                          |                          |                          |                         |                           |                           |
| RESOURCE #<br>NAME<br>MANAGEMENT #      | SPECIAL EDUCATION RESTRICTED |                            |                                |                                 |                            |                            |                           |              |                         |                         |                          |                          |                          |                          |                         |                           |                           |
|                                         | 6500<br>RSP<br>1304          | 6512<br>Mental Hth<br>0000 | 6536<br>SE Dispute Res<br>0000 | 6537<br>SE Learning Rec<br>0000 | 6546<br>Mental Hth<br>0000 | 6547<br>Mental Hth<br>0000 | 3310<br>PL 94-142<br>1320 | 2600<br>0000 | 3010<br>Title I<br>0000 | 3210<br>ESSER I<br>0000 | 3212<br>ESSER II<br>0000 | 3213<br>ESSR III<br>0000 | 3214<br>ESSR III<br>0000 | 3216<br>ESSER II<br>0000 | 3217<br>GEER II<br>0000 | 3218<br>ESSER III<br>0000 | 3219<br>ESSER III<br>0000 |
| Unearned Revenue                        |                              |                            |                                |                                 |                            |                            |                           |              |                         |                         | 4,083.00                 |                          |                          |                          |                         |                           |                           |
| 8000-8099 - LCFF/Prop. Tax              | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 8100-8299 - Federal                     | -                            | -                          | -                              | -                               | -                          | -                          | 14,038.00                 | -            | 12,501.00               | 3,840.50                | -                        | 28,163.95                | -                        | 9,524.00                 | 2,186.00                | 6,209.00                  | 4,130.47                  |
| 8300-8599 - State                       | -                            | (17,792.71)                | 870.00                         | 3,914.00                        | 5,565.00                   | 13,741.00                  | -                         | 50,000.00    | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 8600-8799 - Local                       | 62,731.00                    |                            | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| TOTAL REVENUE                           | 62,731.00                    | (17,792.71)                | 870.00                         | 3,914.00                        | 5,565.00                   | 13,741.00                  | 14,038.00                 | 50,000.00    | 12,501.00               | 3,840.50                | -                        | 28,163.95                | -                        | 9,524.00                 | 2,186.00                | 6,209.00                  | 4,130.47                  |
| 1000-Certificated Salaries              | 34,237.89                    | -                          | -                              | 884.40                          | -                          | -                          | 11,406.28                 | -            | 9,203.61                | -                       | -                        | 9,922.64                 | -                        | 6,737.28                 | 1,546.90                | 4,393.77                  | 2,922.28                  |
| 2000-Classified Salaries                | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | 1,065.39                 | -                        | -                        | -                       | -                         | -                         |
| 3000-Benefits                           | 4,164.46                     | -                          | -                              | 184.59                          | -                          | -                          | 2,370.64                  | -            | 3,784.64                | -                       | -                        | 4,196.64                 | -                        | 2,786.74                 | 638.10                  | 1,815.23                  | 1,208.19                  |
| 4000-Books & Supplies                   | 1,277.08                     | -                          | -                              | 28.89                           | -                          | -                          | -                         | -            | -                       | 2,342.26                | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 5000-Service&Operating                  | 28,850.00                    | 3,390.00                   | -                              | 1,885.00                        | 2,040.00                   | -                          | -                         | -            | -                       | 1,498.24                | -                        | 13,979.28                | -                        | -                        | -                       | -                         | -                         |
| 6000-Capital Outlay                     | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 7100-7200-Other out go                  | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 7300-Indirects                          | 5,466.65                     | -                          | -                              | -                               | -                          | -                          | 261.10                    | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| TOTAL EXPENDITURES                      | 73,998.08                    | 3,390.00                   | -                              | 2,982.88                        | 2,040.00                   | -                          | 14,038.00                 | -            | 12,988.25               | 3,840.50                | -                        | 28,163.95                | -                        | 9,524.00                 | 2,186.00                | 6,209.00                  | 4,130.47                  |
| OTHER SOURCES:                          |                              |                            |                                |                                 |                            |                            |                           |              |                         |                         |                          |                          |                          |                          |                         |                           |                           |
| 89XX TRANS IN                           | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| 76XX TRANS OUT                          | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| CONTR. REST. TO REST. #8990             | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | 487.25                  | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| CONTR. UNRES TO UNREST #8990            | -                            | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| CONTR. UNRES TO RESTR. #8990            | 11,267.08                    | -                          | -                              | -                               | -                          | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| TOTAL OTHER                             | 11,267.08                    | -                          | -                              | -                               | -                          | -                          | -                         | -            | 487.25                  | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| NET INCR/DECR TO FUND BALANCE           | -                            | (21,182.71)                | 870.00                         | 931.12                          | 3,525.00                   | 13,741.00                  | (0.00)                    | 50,000.00    | -                       | -                       | -                        | 0.00                     | -                        | -                        | -                       | -                         | -                         |
| ACTUAL BEG. FUND BALANCE                | -                            | 21,182.71                  | -                              | -                               | 5,895.00                   | -                          | -                         | -            | -                       | -                       | -                        | -                        | -                        | -                        | -                       | -                         | -                         |
| END FUND BALANCE                        | -                            | -                          | 870.00                         | 931.12                          | 9,420.00                   | 13,741.00                  | (0.00)                    | 50,000.00    | -                       | -                       | -                        | 0.00                     | -                        | -                        | -                       | -                         | -                         |

| 2021/22 HAPPY VALLEY Unaudited Actuals  |                          |                      |                     |                           |                            |                          |                       |                     |                     |                     |                             |                              |                               |                              |                                |                       |
|-----------------------------------------|--------------------------|----------------------|---------------------|---------------------------|----------------------------|--------------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------------|-------------------------------|------------------------------|--------------------------------|-----------------------|
| GENERAL FUND 01 - DETAILS - BY RESOURCE |                          |                      |                     |                           |                            |                          |                       |                     |                     |                     |                             |                              |                               |                              |                                |                       |
| RESOURCE #<br>NAME<br>MANAGEMENT #      | 4035<br>Title II<br>2356 | 5811<br>REAP<br>0000 | 6053<br>UPK<br>0000 | 6286<br>Ed Effect<br>6286 | 6300<br>Lottery 20<br>3000 | 7311<br>Class BG<br>0000 | 7510<br>LPSBG<br>0000 | 7422<br>IPI<br>0000 | 7425<br>ELO<br>0000 | 7428<br>ELO<br>0000 | 7690<br>STRS behalf<br>0000 | 9003<br>Life Lab Gnt<br>CFEG | 9009<br>Donation<br>AIDE/Tech | 9009<br>DON, PRG SUP<br>MISC | 9015<br>Wharf to Wharf<br>0000 | 9059<br>NMSFO<br>0000 |
|                                         |                          |                      |                     |                           |                            |                          |                       |                     |                     |                     |                             |                              |                               |                              |                                |                       |
| Unearned Revenue                        |                          |                      | 27,034.00           |                           |                            |                          |                       |                     |                     |                     |                             |                              |                               |                              |                                |                       |
| 8000-8099 - LCFF/Prop. Tax              | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| 8100-8299 - Federal                     | 2,657.00                 | 26,412.00            | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| 8300-8599 - State                       | -                        | -                    | -                   | 21,211.00                 | 11,194.98                  | -                        | -                     | 35,757.00           | (25,760.20)         | (2,861.80)          | 77,612.00                   | -                            | -                             | -                            | -                              | -                     |
| 8600-8799 - Local                       | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | 40,568.09                     | 55,594.50                    | -                              | -                     |
| TOTAL REVENUE                           | 2,657.00                 | 26,412.00            | -                   | 21,211.00                 | 11,194.98                  | -                        | -                     | 35,757.00           | (25,760.20)         | (2,861.80)          | 77,612.00                   | -                            | 40,568.09                     | 55,594.50                    | -                              | -                     |
| 1000-Certificated Salaries              | 600.00                   | 1,586.70             | -                   | -                         | -                          | -                        | -                     | 25,328.80           | 15,842.22           | -                   | -                           | -                            | -                             | 32,973.80                    | -                              | -                     |
| 2000-Classified Salaries                | -                        | 19,738.27            | -                   | -                         | -                          | -                        | -                     | -                   | 8,976.61            | 3,276.40            | -                           | -                            | 25,886.70                     | -                            | -                              | -                     |
| 3000-Benefits                           | 48.58                    | 2,886.75             | -                   | -                         | -                          | -                        | -                     | 10,428.40           | 7,033.24            | 328.80              | 77,612.00                   | -                            | 2,606.60                      | 6,853.80                     | -                              | -                     |
| 4000-Books & Supplies                   | 194.24                   | -                    | -                   | -                         | 6,671.06                   | -                        | -                     | -                   | -                   | -                   | -                           | 432.28                       | -                             | 8,797.31                     | -                              | 38.04                 |
| 5000-Services&Operating                 | 1,788.61                 | -                    | -                   | 8,301.00                  | -                          | -                        | -                     | -                   | 603.73              | -                   | -                           | -                            | -                             | 5,445.00                     | -                              | -                     |
| 6000-Capital Outlay                     | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| 7100-7200-Other out go                  | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| 7300-Indirects                          | 25.57                    | 1,913.03             | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| TOTAL EXPENDITURES                      | 2,657.00                 | 25,924.75            | -                   | 8,301.00                  | 6,671.06                   | -                        | -                     | 35,757.00           | 32,455.80           | 3,606.20            | 77,612.00                   | 432.28                       | 28,503.30                     | 54,069.51                    | -                              | 38.04                 |
| OTHER SOURCES:                          |                          |                      |                     |                           |                            |                          |                       |                     |                     |                     |                             |                              |                               |                              |                                |                       |
| 89XX TRANS IN                           | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| 76XX TRANS OUT                          | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| CONTR. REST. TO REST. #8990             | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| CONTR. UNRES TO UNREST #8980            | -                        | (487.25)             | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | -                            | -                              | -                     |
| CONTR. UNRES TO RESTR. #8980            | -                        | -                    | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | 463.59                       | -                              | -                     |
| TOTAL OTHER                             | -                        | (487.25)             | -                   | -                         | -                          | -                        | -                     | -                   | -                   | -                   | -                           | -                            | -                             | 463.59                       | -                              | -                     |
| NET INCR/DECR TO FUND BALANCE           | -                        | -                    | -                   | 12,910.00                 | 4,523.92                   | -                        | -                     | -                   | (58,216.00)         | (6,468.00)          | -                           | (432.28)                     | 12,064.79                     | 1,986.58                     | -                              | (38.04)               |
| ACTUAL BEG. FUND BALANCE                | -                        | -                    | -                   | -                         | 53,183.26                  | 850.00                   | 22.00                 | -                   | 58,216.00           | 6,468.00            | -                           | 717.28                       | -                             | 14,496.97                    | 1,611.08                       | 1,102.36              |
| END FUND BALANCE                        | -                        | -                    | -                   | 12,910.00                 | 57,707.18                  | 850.00                   | 22.00                 | -                   | -                   | -                   | -                           | 285.01                       | 12,064.79                     | 16,485.55                    | 1,611.08                       | 1,084.32              |

| 2021/22 HAPPY VALLEY Unaudited Actuals  |                     |                      |                         |                            |                          |                           |                            |                              |                         |               |                     |                       |
|-----------------------------------------|---------------------|----------------------|-------------------------|----------------------------|--------------------------|---------------------------|----------------------------|------------------------------|-------------------------|---------------|---------------------|-----------------------|
| GENERAL FUND 01 - DETAILS - BY RESOURCE |                     |                      |                         |                            |                          |                           |                            |                              |                         |               |                     |                       |
| RESOURCE #<br>NAME<br>MANAGEMENT #      | UNRESTRICTED        |                      |                         |                            |                          |                           |                            | FUND TOTALS                  |                         |               |                     |                       |
|                                         | 1400<br>EPA<br>0000 | 0700<br>LCAP<br>2801 | 0000<br>GENERAL<br>2801 | 0004<br>Parcel Tax<br>0000 | 0425<br>Fac&Main<br>0000 | 0339<br>INST&MTLS<br>0000 | 0855<br>Prof. Dev.<br>0000 | 0010<br>Direct Serv.<br>0000 | 1100<br>Lottery<br>3000 | FUND<br>TOTAL | RESTRICTED<br>TOTAL | UNRESTRICTED<br>TOTAL |
| Unearned Revenue                        |                     |                      |                         |                            |                          |                           |                            |                              |                         |               |                     |                       |
| 8000-8099 - LCFF/Prop. Tax              | 21,874.00           | 19,028.00            | 1,173,262.70            | -                          | -                        | -                         | -                          | -                            | -                       | 31,097.00     | 31,097.00           | 1,214,162.70          |
| 8100-8299 - Federal                     | -                   | -                    | 532.61                  | -                          | -                        | -                         | -                          | -                            | -                       | 111,194.53    | 110,661.92          | 532.61                |
| 8300-8599 - State                       | -                   | -                    | 3,588.00                | -                          | -                        | -                         | -                          | -                            | 22,615.59               | 199,651.86    | 173,450.27          | 26,201.59             |
| 8600-8799 - Local                       | -                   | -                    | (24,599.84)             | 52,173.00                  | -                        | -                         | -                          | -                            | -                       | 186,466.75    | 158,893.59          | 27,573.16             |
| TOTAL REVENUE                           | 21,874.00           | 19,028.00            | 1,152,781.47            | 52,173.00                  | -                        | -                         | -                          | -                            | 22,615.59               | 1,711,475.84  | 443,005.78          | 1,268,476.06          |
| 1000-Certificated Salaries              | 14,614.70           | 8,729.21             | 529,997.71              | 22,282.50                  | -                        | -                         | -                          | -                            | -                       | 733,220.25    | 157,596.13          | 575,634.12            |
| 2000-Classified Salaries                | -                   | -                    | 147,303.45              | -                          | -                        | -                         | -                          | -                            | -                       | 206,256.82    | 58,953.37           | 147,303.45            |
| 3000-Benefits                           | 7,259.30            | 3,540.46             | 251,425.53              | 2,280.03                   | -                        | -                         | -                          | -                            | -                       | 393,234.52    | 128,749.20          | 264,485.32            |
| 4000-Books & Supplies                   | -                   | 4,445.91             | 4,763.31                | 2,794.29                   | -                        | -                         | -                          | -                            | 9,431.84                | 41,216.51     | 19,781.16           | 21,435.35             |
| 5000-Services&Operating                 | -                   | 5,220.00             | 155,772.43              | 13,843.00                  | -                        | -                         | -                          | 9,288.25                     | 10,811.62               | 262,714.16    | 67,780.88           | 194,933.30            |
| 6000-Capital Outlay                     | -                   | -                    | -                       | -                          | -                        | -                         | -                          | -                            | -                       | -             | -                   | -                     |
| 7100-7200-Other out go                  | -                   | -                    | 138.00                  | -                          | -                        | -                         | -                          | -                            | -                       | 138.00        | -                   | 138.00                |
| 7300-Indirects                          | -                   | -                    | (7,668.35)              | -                          | -                        | -                         | -                          | -                            | -                       | (0.00)        | 7,668.35            | (7,668.35)            |
| TOTAL EXPENDITURES                      | 21,874.00           | 21,935.58            | 1,081,732.08            | 41,189.82                  | -                        | -                         | -                          | 9,288.25                     | 20,243.46               | 1,838,780.26  | 440,519.07          | 1,196,261.19          |
| OTHER SOURCES:                          |                     |                      |                         |                            |                          |                           |                            |                              |                         |               |                     |                       |
| 89XX TRANS IN                           | -                   | -                    | 22,242.70               | -                          | -                        | -                         | -                          | -                            | -                       | 22,242.70     | -                   | 22,242.70             |
| 76XX TRANS OUT                          | -                   | -                    | (33,929.12)             | -                          | -                        | -                         | -                          | -                            | -                       | (33,929.12)   | -                   | (33,929.12)           |
| CONTR. REST TO REST. #8990              | -                   | -                    | -                       | -                          | -                        | -                         | -                          | -                            | -                       | -             | -                   | -                     |
| CONTR. UNRES TO UNREST #8980            | -                   | -                    | (14,176.96)             | (463.59)                   | -                        | -                         | -                          | -                            | -                       | 0.00          | 11,730.67           | (11,730.67)           |
| CONTR. UNRES TO RESTR. #8980            | -                   | -                    | (25,863.08)             | (463.59)                   | -                        | -                         | -                          | -                            | -                       | (11,686.42)   | 11,730.67           | (23,417.09)           |
| TOTAL OTHER                             | -                   | -                    | -                       | -                          | -                        | -                         | -                          | -                            | -                       | -             | -                   | -                     |
| NET INCR/DECR TO FUND BALANCE           | -                   | -                    | 45,186.31               | 10,519.59                  | -                        | -                         | -                          | (9,288.25)                   | 2,372.13                | 63,009.16     | 14,217.38           | 48,791.78             |
| ACTUAL BEG. FUND BALANCE                | -                   | -                    | 1,013,016.41            | -                          | 2,843.00                 | 8,318.00                  | 2,341.84                   | 11,203.43                    | 87,388.04               | 1,268,855.39  | 163,744.87          | 1,125,110.72          |
| END FUND BALANCE                        | -                   | -                    | 1,058,202.72            | 10,519.59                  | 2,843.00                 | 8,318.00                  | 2,341.84                   | 1,917.18                     | 89,760.17               | 1,351,864.55  | 177,962.05          | 1,173,902.50          |

**2021/2022 HAPPY VALLEY Unaudited Actuals**

|                                       | ALL FUNDS       |                   |               |              |              |                           |                                      |                                     |                    |                    |
|---------------------------------------|-----------------|-------------------|---------------|--------------|--------------|---------------------------|--------------------------------------|-------------------------------------|--------------------|--------------------|
|                                       | A               | B                 | C             | D            | E            | F                         | G                                    | H                                   | I                  | J                  |
|                                       | Fund 01         | Fund 13           | Fund 17       | Fund 25      | Fund 35      | NTY TREASURER<br>RS# 0000 | FOUNDATION<br>RS# 9067<br>FLEX ACCT. | FOUNDATION<br>RS# 9012<br>ENDOWMENT | TOTAL<br>ENDOWMENT | TOTAL<br>ALL FUNDS |
| Unearned Revenue                      | \$ 31,097.00    |                   |               |              |              |                           |                                      |                                     |                    | \$ 31,097.00       |
| 8000-8099 - LCFF/Property Tax         | \$ 1,214,162.70 |                   |               |              |              |                           |                                      |                                     |                    | \$ 1,214,162.70    |
| 8100-8299 - Federal                   | \$ 111,194.53   |                   |               |              |              |                           |                                      |                                     |                    | \$ 111,194.53      |
| 8300-8599 - State                     | \$ 199,651.86   |                   |               |              |              |                           |                                      |                                     |                    | \$ 199,651.86      |
| 8600-8799 - Local                     | \$ 186,466.75   |                   |               |              |              |                           |                                      |                                     |                    | \$ 186,466.75      |
| TOTAL REVENUE                         | \$ 1,711,475.84 | \$ -              | \$ (9,794.64) | \$ 11,147.72 | \$ (361.63)  | \$ 36,580.24              | \$ (75,010.41)                       | \$ (34,768.00)                      | \$ (73,198.17)     | \$ 1,639,268.12    |
| 1000-Certificated Salaries            | \$ 733,220.25   |                   |               |              |              |                           |                                      |                                     |                    | \$ 733,220.25      |
| 2000-Classified Salaries              | \$ 206,256.82   |                   |               |              |              |                           |                                      |                                     |                    | \$ 206,256.82      |
| 3000-Benefits                         | \$ 393,234.52   |                   |               |              |              |                           |                                      |                                     |                    | \$ 393,234.52      |
| 4000-Books & Supplies                 | \$ 41,216.51    |                   |               |              |              |                           |                                      |                                     |                    | \$ 41,216.51       |
| 5000-Services&Operating               | \$ 262,714.16   |                   |               |              |              |                           |                                      |                                     |                    | \$ 262,714.16      |
| 6000-Capital Outlay                   | \$ -            |                   |               |              |              |                           |                                      |                                     |                    | \$ -               |
| 7100-7200-Other out go                | \$ 138.00       |                   |               |              |              |                           |                                      |                                     |                    | \$ 138.00          |
| 7300-Indirects                        | \$ (0.00)       |                   |               |              |              |                           |                                      |                                     |                    | \$ (0.00)          |
| TOTAL EXPENDITURES                    | \$ 1,636,780.26 | \$ -              | \$ -          | \$ 234.72    | \$ 350.00    | \$ -                      | \$ 8,093.30                          | \$ 2,659.00                         | \$ 10,752.30       | \$ 1,648,117.28    |
| OTHER SOURCES:                        |                 |                   |               |              |              |                           |                                      |                                     |                    |                    |
| 89XX TRANS IN                         | \$ 22,242.70    |                   |               |              |              |                           |                                      |                                     |                    | \$ 22,242.70       |
| 76XX TRANS OUT                        | \$ (33,929.12)  |                   |               |              |              |                           |                                      |                                     |                    | \$ (33,929.12)     |
| CONTR. REST. TO REST. #8990           | \$ -            |                   |               |              |              |                           |                                      |                                     |                    | \$ -               |
| CONTRIB FLEX - #8998/8997             | \$ -            |                   |               |              |              |                           |                                      |                                     |                    | \$ -               |
| CONTR UNRES TO UNREST #8980           | \$ -            |                   |               |              |              |                           |                                      |                                     |                    | \$ -               |
| CONTR. UNRES TO RESTR. #8980          | \$ 0.00         |                   |               |              |              |                           |                                      |                                     |                    | \$ 0.00            |
| TOTAL OTHER                           | \$ (11,686.42)  | \$ (1.16)         | \$ 20,000.00  | \$ -         | \$ 13,929.12 | \$ (22,241.54)            | \$ -                                 | \$ -                                | \$ (22,241.54)     | \$ -               |
| NET INCR/DECR TO FUND BALANCE         | \$ 63,009.16    | \$ (1.16)         | \$ 10,205.36  | \$ 10,913.00 | \$ 13,217.49 | \$ 14,338.70              | \$ (83,103.71)                       | \$ (37,427.00)                      | \$ (108,192.01)    | \$ (8,848.16)      |
| ACTUAL BEG. FUND BALANCE              | \$ 1,288,855.39 | \$ 1.16           | \$ 329,634.41 | \$ 9,721.19  | \$ -         | \$ 57,592.29              | \$ 269,235.34                        | \$ 829,306.47                       | \$ 1,156,134.10    | \$ 2,784,346.25    |
| END FUND BALANCE                      | \$ 1,351,864.55 | \$ -              | \$ 339,839.77 | \$ 20,634.19 | \$ 13,217.49 | \$ 71,930.99              | \$ 186,131.63                        | \$ 791,878.47                       | \$ 1,049,942.09    | \$ 2,775,498.09    |
| GENERAL FUND MINIMUM RESERVE REQUIRED | \$ 83,535       | FUND 17 - REV     | \$ 83,535     |              |              |                           |                                      |                                     |                    |                    |
|                                       |                 | FUND 17 - UNREST. | \$ 256,304    |              |              |                           |                                      |                                     |                    |                    |

**2021/22 HAPPY VALLEY Unaudited Actuals Variances**

|                                   | 2021/22           |            |           | 2021/22           |            |           | 2021/22                         |            |          | Explanation of Variance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|-------------------|------------|-----------|-------------------|------------|-----------|---------------------------------|------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   | Estimated Actuals |            | Total     | Unaudited Actuals |            | Total     | Variance Estimated to Unaudited |            |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                   | Unrestricted      | Restricted |           | Unrestricted      | Restricted |           | Unrestricted                    | Restricted | Total    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8000-8099 - LCFF/Property Tax**   | 1,213,885         | -          | 1,213,885 | 1,214,163         | -          | 1,214,163 | 278                             | -          | 278      | LCFF Calculation-due to final property taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 8100-8299 - Federal               | -                 | 107,977    | 107,977   | 533               | 110,662    | 111,195   | 533                             | 2,685      | 3,217    | REAP increased by \$3,082                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 8300-8599 - State                 | 20,249            | 123,307    | 143,556   | 26,202            | 173,450    | 199,652   | 5,952                           | 50,143     | 56,096   | Added resources 6547 (\$13,741) and 2600 (\$50,000), recorded negative revenue in some COVID resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 8600-8799 - Local                 | 70,970            | 158,219    | 229,189   | 27,573            | 158,894    | 186,467   | (43,397)                        | 675        | (42,722) | 6500 RSP increased by \$2,164; the Fair Market Value of unrealized gains and losses at the County Treasury was recorded as negative interest in the district's general ledger for the first time. This was a loss of \$45,673.80 in the General Fund. This posting is required to be reported in the district's audit report by GASB 31, although the independent auditors also required it be recorded in the district's books as the amounts were material. This journal will be reversed in 2022-23 and posted at closing next year if the amounts are material when 2022-23 is closed and unrealized gains and losses are again calculated and reported. |
| TOTAL REVENUE                     | 1,305,105         | 389,503    | 1,694,608 | 1,268,470         | 443,006    | 1,711,476 | (36,835)                        | 53,503     | 16,668   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1000-Certificated Salaries        | 576,041           | 152,493    | 728,534   | 575,634           | 157,586    | 733,220   | (407)                           | 5,093      | 4,686    | Extra work agreements increased by \$2,532                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2000-Classified Salaries          | 147,411           | 58,846     | 206,257   | 147,303           | 58,953     | 206,257   | (107)                           | 107        | (0)      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3000-Benefits                     | 287,255           | 127,525    | 394,781   | 264,485           | 128,749    | 393,235   | (2,770)                         | 1,224      | (1,546)  | Overestimated benefits from unrestricted funds at Estimated Actuals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 4000-Books & Supplies             | 21,782            | 20,002     | 41,784    | 21,435            | 19,781     | 41,217    | (346)                           | (221)      | (567)    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5000-Services&Operating           | 223,317           | 77,469     | 300,786   | 194,933           | 67,781     | 262,714   | (28,384)                        | (9,688)    | (38,072) | \$6,730 Outdoor Science School, \$4,000 Travel & Conf did not spend likely due to pandemic. Prof/Consult Services were over-budgeted by \$24k incl. instruction from parcel tax, school admin, MOU to Soquel \$4k, Special Education, and ELO Grant. PG&E under budget by \$3k.                                                                                                                                                                                                                                                                                                                                                                              |
| 6000-Capital Outlay               | -                 | -          | -         | -                 | -          | -         | -                               | -          | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7100-7200-Other out go            | 322               | -          | 322       | 138               | -          | 138       | (184)                           | -          | (184)    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7300-Indirects                    | (8,732)           | 8,732      | -         | (7,688)           | 7,668      | -         | 1,064                           | (1,064)    | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| TOTAL EXPENDITURES                | 1,227,386         | 445,068    | 1,672,454 | 1,196,261         | 440,519    | 1,636,780 | (31,135)                        | (4,549)    | (35,683) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| OTHER SOURCES:                    |                   |            |           |                   |            |           |                                 |            |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 89XX TRANS IN                     | 22,242            | -          | 22,242    | 22,243            | -          | -         | 1                               | -          | 1        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 76XX TRANS OUT                    | (20,000)          | -          | (20,000)  | (33,928)          | -          | -         | (13,928)                        | -          | (13,928) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| CONTR. REST. TO REST. #8990       | -                 | -          | -         | -                 | -          | -         | -                               | -          | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| CONTRIB FLEX - #8990/8995         | -                 | -          | -         | -                 | -          | -         | -                               | -          | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| CONTR UNRES TO UNREST #8990       | -                 | -          | -         | -                 | -          | -         | -                               | -          | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| CONTR. UNRES TO RESTR. #8990      | (17,660)          | 17,660     | -         | (11,731)          | 11,731     | -         | 5,928                           | (5,929)    | -        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| TOTAL OTHER                       | (15,419)          | 17,660     | 2,242     | (23,417)          | 11,731     | -         | (7,688)                         | (5,929)    | (13,928) | Transfer made to Fund 35 for the remainder of Modernization Project dollars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| NET INCREASE/DECREASE TO FUND BAL | 62,280            | (37,905)   | 24,386    | 48,792            | 14,217     | 63,009    | (13,498)                        | 52,122     | 38,624   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ACTUAL BEG. FUND BALANCE          | 1,125,111         | 163,745    | 1,288,856 | 1,125,111         | 163,745    | 1,288,855 | -                               | (1)        | (1)      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| END FUND BALANCE                  | 1,187,401         | 125,841    | 1,313,242 | 1,173,903         | 177,962    | 1,351,865 | (13,498)                        | 52,121     | 38,623   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |



**SANTA CRUZ**  
COUNTY OFFICE OF  
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TO: Michelle Stewart, Superintendent/Principal  
Happy Valley Elementary School District

CC: Liann Reyes, Deputy Superintendent, Business Services

FROM:  Rebecca Olker, Executive Director, Fiscal Services

RE: GASB 31 Fair Market Value Adjustment to the District's Unaudited Actuals Report

DATE: September 12, 2022

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The Governmental Accounting Standards Board issued Statement No. 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* (GASB 31) in March 1997. GASB 31 requires public agencies to report the financial effect of all unrealized gains and losses on invested funds.

The Santa Cruz County Treasury has determined the approximate value of those gains and losses on applicable pooled investments for the year ended June 30, 2022. The County Treasurer's total Purchased Principal Investment (excluding investments not subject to GASB 31) at June 30, 2022 was \$936,384,796.90 and the calculated Market Value on those investments was \$906,233,876.84, which represents a 3.2199% loss over those investments subject to GASB 31.

Historically, the unrealized gains and losses on invested funds were recorded through an adjustment to the State Financial Reporting software and included on the district's annual audit report. Starting in 2020-21, the auditors began looking at the materiality of the adjustment to determine if the gains and losses should be reported in the district's general ledger and not just in the audit report. Although the amount for 2020-21 was not material, the amount for 2021-22 was deemed material and therefore is required to be recorded. The recorded entry for 2021-22 is a decrease to Revenue - Net Increase (Decrease) in the Fair Value of Investments and Cash - Fair Value Adjustment to Cash in County Treasury. An entry has been posted in Happy Valley's general ledger for each fund.

Although this entry shows as a decrease to the district's ending fund balances, this entry is not an actual loss of dollars but rather an unrealized loss on invested funds. This entry will be reversed in 2022-23 and a new entry will be recorded if it is deemed material.

Please feel free to contact me if you have any questions.

| Description                                                                                                                                                                                                                                                                                | 2021-22 Unaudited Actuals |            |            | 2022-23 Budget    |                      |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|                                                                                                                                                                                                                                                                                            | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)                                              | 102.07                    | 102.59     | 109.37     | 113.00            | 113.00               | 113.00               |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>                                                                                                                                                                                                                         | 102.07                    | 102.59     | 109.37     | 113.00            | 113.00               | 113.00               |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                                                                                                                                                     |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)                                                                                                                                                                                                                   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>                                                                                                                                                                                                         | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 102.07                    | 102.59     | 109.37     | 113.00            | 113.00               | 113.00               |
| <b>7. Adults In Correctional Facilities</b>                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                                                                                                                                                                                    |                           |            |            |                   |                      |                      |

| Description                                                                                                            | 2021-22 Unaudited Actuals |            |            | 2022-23 Budget    |                      |                      |
|------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|                                                                                                                        | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>                                                                                   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>                                                               |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                            |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps                                                                                    |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>                                                                           |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                            |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                 |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                           |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                     |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]                                               |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>                                                                            |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>                                                                                  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA</b>                                                                                           |                           |            |            |                   |                      |                      |
| (Enter Charter School ADA using Tab C. Charter School ADA)                                                             |                           |            |            |                   |                      |                      |

| Description                                                                                                                                                                                                                                                                                                 | 2021-22 Unaudited Actuals |            |            | 2022-23 Budget    |                      |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|                                                                                                                                                                                                                                                                                                             | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>                                                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| 1. Total Charter School Regular ADA                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| 2. Charter School County Program Alternative Education ADA                                                                                                                                                                                                                                                  |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                                                                                                                                                                           |                           |            |            |                   |                      |                      |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)                                                                                                                                                                                                            | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 3. Charter School Funded County Program ADA                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                                      |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                                                                                                                                                                          |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                                                                                                                                                                      |                           |            |            |                   |                      |                      |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)                                                                                                                                                                                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)                                                                                                                                                                                                                                                 | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| 5. Total Charter School Regular ADA                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| 6. Charter School County Program Alternative Education ADA                                                                                                                                                                                                                                                  |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                                                                                                                                                                           |                           |            |            |                   |                      |                      |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)                                                                                                                                                                                                            | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 7. Charter School Funded County Program ADA                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                                 |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                                      |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                                                                                                                                                                          |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                                                                                                                                                                      |                           |            |            |                   |                      |                      |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)                                                                                                                                                                                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)                                                                                                                                                                                                                                                 | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)                                                                                                                                                                                                                         | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |

Unaudited Actuals  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description                                                                   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|-------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|------------------------------------------------------|------------------------------------------------------------|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                               |                                       |                                             |                                                      |                                                            |            |
| 1. Adjusted Beginning Fund Balance                                            | 9791-9795                             | 87,388.04                                   |                                                      | 53,183.26                                                  | 140,571.30 |
| 2. State Lottery Revenue                                                      | 8560                                  | 22,615.59                                   |                                                      | 11,194.98                                                  | 33,810.57  |
| 3. Other Local Revenue                                                        | 8600-8799                             | 0.00                                        |                                                      | 0.00                                                       | 0.00       |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                    | 8965                                  | 0.00                                        |                                                      | 0.00                                                       | 0.00       |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)          | 8980                                  | 0.00                                        |                                                      |                                                            | 0.00       |
| 6. Total Available<br>(Sum Lines A1 through A5)                               |                                       | 110,003.63                                  | 0.00                                                 | 64,378.24                                                  | 174,381.87 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                               |                                       |                                             |                                                      |                                                            |            |
| 1. Certificated Salaries                                                      | 1000-1999                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 2. Classified Salaries                                                        | 2000-2999                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 3. Employee Benefits                                                          | 3000-3999                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 4. Books and Supplies                                                         | 4000-4999                             | 9,431.84                                    |                                                      | 6,671.06                                                   | 16,102.90  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)            | 5000-5999                             | 10,811.62                                   |                                                      |                                                            | 10,811.62  |
| b. Services and Other Operating<br>Expenditures (Resource 6300)               | 5000-5999, except<br>5100, 5710, 5800 |                                             |                                                      |                                                            |            |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)        | 5100, 5710, 5800                      |                                             |                                                      |                                                            |            |
| 6. Capital Outlay                                                             | 6000-6999                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 7. Tuition                                                                    | 7100-7199                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 8. Interagency Transfers Out                                                  |                                       |                                             |                                                      |                                                            |            |
| a. To Other Districts, County<br>Offices, and Charter Schools                 | 7211,7212,7221,<br>7222,7281,7282     | 0.00                                        |                                                      |                                                            | 0.00       |
| b. To JPAs and All Others                                                     | 7213,7223,<br>7283,7299               | 0.00                                        |                                                      |                                                            | 0.00       |
| 9. Transfers of Indirect Costs                                                | 7300-7399                             |                                             |                                                      |                                                            |            |
| 10. Debt Service                                                              | 7400-7499                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 11. All Other Financing Uses                                                  | 7630-7699                             | 0.00                                        |                                                      |                                                            | 0.00       |
| 12. Total Expenditures and Other Financing Uses<br>(Sum Lines B1 through B11) |                                       | 20,243.46                                   | 0.00                                                 | 6,671.06                                                   | 26,914.52  |
| <b>C. ENDING BALANCE</b>                                                      |                                       |                                             |                                                      |                                                            |            |
| (Must equal Line A6 minus Line B12)                                           | 979Z                                  | 89,760.17                                   | 0.00                                                 | 57,707.18                                                  | 147,467.35 |
| <b>D. COMMENTS:</b>                                                           |                                       |                                             |                                                      |                                                            |            |

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

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

| Section I - Expenditures                                                                                             | Funds 01, 09, and 62                                                                |                                       |                                               | 2021-22<br>Expenditures |
|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------|-------------------------|
|                                                                                                                      | Goals                                                                               | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)                                                      | All                                                                                 | All                                   | 1000-7999                                     | 1,670,709.38            |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All                                                                                 | All                                   | 1000-7999                                     | 110,661.92              |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |                                                                                     |                                       |                                               |                         |
| 1. Community Services                                                                                                | All                                                                                 | 5000-5999                             | 1000-7999                                     | 0.00                    |
| 2. Capital Outlay                                                                                                    | All except<br>7100-7199                                                             | All except<br>5000-5999               | 6000-6999<br>except 6600,<br>6910             | 0.00                    |
| 3. Debt Service                                                                                                      | All                                                                                 | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 0.00                    |
| 4. Other Transfers Out                                                                                               | All                                                                                 | 9200                                  | 7200-7299                                     | 0.00                    |
| 5. Interfund Transfers Out                                                                                           | All                                                                                 | 9300                                  | 7600-7629                                     | 33,929.12               |
| 6. All Other Financing Uses                                                                                          | All                                                                                 | 9100<br>9200                          | 7699<br>7651                                  | 0.00                    |
| 7. Nonagency                                                                                                         | 7100-7199                                                                           | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                    |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All                                                                                 | All                                   | 8710                                          | 0.00                    |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |                                               |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |                                                                                     |                                       |                                               | 33,929.12               |
| D. Plus additional MOE expenditures:                                                                                 |                                                                                     |                                       | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All                                                                                 | All                                   |                                               | 0.00                    |
| 2. Expenditures to cover deficits for student body activities                                                        | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |                                               |                         |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |                                                                                     |                                       |                                               | 1,526,118.34            |

| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                  |              | 2021-22<br>Annual ADA/<br>Exps. Per ADA |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)                                                                                                                                                                                                 |              | 102.59                                  |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                                                                                                                                                                                            |              | 14,875.90                               |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>                                                                                                                                                                           |              |                                         |
|                                                                                                                                                                                                                                                                                    | <b>Total</b> | <b>Per ADA</b>                          |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 1,353,017.80 | 12,371.01                               |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)                                                                                                                                                    | 0.00         | 0.00                                    |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)                                                                                                                                                                                                                  | 1,353,017.80 | 12,371.01                               |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                            | 1,217,716.02 | 11,133.91                               |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                              | 1,526,118.34 | 14,875.90                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)                                                                                                                                                                                                 | 0.00         | 0.00                                    |
| E. MOE determination<br>(If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                       | MOE Met      |                                         |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero<br>(Line D divided by Line B)<br>(Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)                                                                              | 0.00%        | 0.00%                                   |

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

**Expenditures through:**

**For Fund(s), Resource(s), and Project Year(s):**

01 1400 0 Education Protection Account

| Description                                                                        | Object Codes     | Amount           |
|------------------------------------------------------------------------------------|------------------|------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                  |                  |
| Adjusted Beginning Fund Balance                                                    | 9791-9795        | 0.00             |
| LCFF Sources                                                                       | 8010-8099        | 21,874.00        |
| Federal Revenue                                                                    | 8100-8299        | 0.00             |
| Other State Revenue                                                                | 8300-8599        | 0.00             |
| Other Local Revenue                                                                | 8600-8799        | 0.00             |
| All Other Financing Sources and Contributions                                      | 8900-8999        | 0.00             |
| Unearned Revenue                                                                   | 9650             | 0.00             |
| <b>TOTAL AVAILABLE</b>                                                             |                  | <b>21,874.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |                  |                  |
| Certificated Salaries                                                              | 1000-1999        | 14,614.70        |
| Classified Salaries                                                                | 2000-2999        | 0.00             |
| Employee Benefits                                                                  | 3000-3999        | 7,259.30         |
| Books and Supplies                                                                 | 4000-4999        | 0.00             |
| Services and Other Operating Expenditures                                          | 5000-5999,       |                  |
|                                                                                    | except 5100-5199 | 0.00             |
| Subagreements for Services                                                         | 5100-5199        | 0.00             |
| Capital Outlay                                                                     | 6000-6999        | 0.00             |
| Other Outgo (Excluding                                                             | 7000-7299,       |                  |
| Indirect Costs)                                                                    | 7400-7499        | 0.00             |
| Indirect Costs                                                                     | 7310,7350        | 0.00             |
| Other Financing Uses                                                               | 7600-7999        | 0.00             |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                  | <b>21,874.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                  | <b>0.00</b>      |
| <b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>                     |                  |                  |
| Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)                 |                  | 21,874.00        |
| Indirect Costs (Objects 7310 and 7350)                                             |                  | 0.00             |
| Indirect Costs divided by Eligible Expenditures                                    |                  | 0.00%            |

|                                                                                                                                                                                             | 2021-22<br>Calculations |              |                         | 2022-23<br>Calculations |              |                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                                                                                             | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2020-21 Actual Appropriations Limit and Gann ADA<br>are from district's prior year Gann data reported to the CDE)                                             | 2020-21 Actual          |              |                         | 2021-22 Actual          |              |                         |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)                                                                                                                   | 1,202,330.35            |              | 1,202,330.35            |                         |              | 1,186,433.25            |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)                                                                                                                                         | 109.37                  |              | 109.37                  |                         |              | 102.07                  |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>                                                                                                                                                      | Adjustments to 2020-21  |              |                         | Adjustments to 2021-22  |              |                         |
| 3. District Lapses, Reorganizations and Other Transfers                                                                                                                                     |                         |              |                         |                         |              |                         |
| 4. Temporary Voter Approved Increases                                                                                                                                                       |                         |              |                         |                         |              |                         |
| 5. Less: Lapses of Voter Approved Increases                                                                                                                                                 |                         |              |                         |                         |              |                         |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT<br>(Lines A3 plus A4 minus A5)                                                                                                                     |                         | 0.00         |                         |                         |              | 0.00                    |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and<br>other transfers, and only if adjustments to the<br>appropriations limit are entered in Line A3 above) |                         |              |                         |                         |              |                         |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2021-22 data should tie to Principal Apportionment<br>Software Attendance reports and include ADA for charter schools<br>reporting with the district)   | 2021-22 P2 Report       |              |                         | 2022-23 P2 Estimate     |              |                         |
| 1. Total K-12 ADA (Form A, Line A6)                                                                                                                                                         | 102.07                  |              | 102.07                  | 113.00                  |              | 113.00                  |
| 2. Total Charter Schools ADA (Form A, Line C9)                                                                                                                                              | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)                                                                                                                                              |                         |              | 102.07                  |                         |              | 113.00                  |
| <b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE<br/>AID RECEIVED</b>                                                                                                                       | 2021-22 Actual          |              |                         | 2022-23 Budget          |              |                         |
| <b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>                                                                                                                                         |                         |              |                         |                         |              |                         |
| 1. Homeowners' Exemption (Object 8021)                                                                                                                                                      | 5,594.00                |              | 5,594.00                | 5,762.00                |              | 5,762.00                |
| 2. Timber Yield Tax (Object 8022)                                                                                                                                                           | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)                                                                                                                                            | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 4. Secured Roll Taxes (Object 8041)                                                                                                                                                         | 1,090,179.46            |              | 1,090,179.46            | 1,124,380.00            |              | 1,124,380.00            |
| 5. Unsecured Roll Taxes (Object 8042)                                                                                                                                                       | 20,306.91               |              | 20,306.91               | 19,539.00               |              | 19,539.00               |
| 6. Prior Years' Taxes (Object 8043)                                                                                                                                                         | 2,332.33                |              | 2,332.33                | 1,999.00                |              | 1,999.00                |
| 7. Supplemental Taxes (Object 8044)                                                                                                                                                         | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)                                                                                                                                          | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)                                                                                                                                   | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 10. Other In-Lieu Taxes (Object 8082)                                                                                                                                                       | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625)                                                                                                                                         | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 12. Parcel Taxes (Object 8621)                                                                                                                                                              | 52,173.00               |              | 52,173.00               | 52,173.00               |              | 52,173.00               |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)                                                                                                                                   | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 14. Penalties and Int. from Delinquent Non-LCFF<br>Taxes (Object 8629) (Only those for the above taxes)                                                                                     | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 15. Transfers to Charter Schools<br>in Lieu of Property Taxes (Object 8096)                                                                                                                 |                         |              |                         |                         |              |                         |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)                                                                                                                                   | 1,170,585.70            | 0.00         | 1,170,585.70            | 1,203,853.00            | 0.00         | 1,203,853.00            |
| <b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>                                                                                                                                          |                         |              |                         |                         |              |                         |
| 17. To General Fund from Bond Interest and Redemption<br>Fund (Excess debt service taxes) (Object 8914)                                                                                     | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(Lines C16 plus C17)                                                                                                                                   | 1,170,585.70            | 0.00         | 1,170,585.70            | 1,203,853.00            | 0.00         | 1,203,853.00            |

|                                                                                                                                          | 2021-22<br>Calculations |              |                         | 2022-23<br>Calculations |              |                         |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                                          | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| <b>EXCLUDED APPROPRIATIONS</b>                                                                                                           |                         |              |                         |                         |              |                         |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                          |                         |              | 13,054.92               |                         |              | 13,752.29               |
| 19b. Qualified Capital Outlay Projects                                                                                                   |                         |              |                         |                         |              |                         |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)                                                  | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| <b>OTHER EXCLUSIONS</b>                                                                                                                  |                         |              |                         |                         |              |                         |
| 20. Americans with Disabilities Act                                                                                                      |                         |              |                         |                         |              |                         |
| 21. Unreimbursed Court Mandated Desegregation Costs                                                                                      |                         |              |                         |                         |              |                         |
| 22. Other Unfunded Court-ordered or Federal Mandates                                                                                     |                         |              |                         |                         |              |                         |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)                                                                                             | 0.00                    | 0.00         | 13,054.92               | 0.00                    | 0.00         | 13,752.29               |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>                                                                                         |                         |              |                         |                         |              |                         |
| 24. LCFF - CY (objects 8011 and 8012)                                                                                                    | 95,749.00               |              | 95,749.00               | 96,475.00               |              | 96,475.00               |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)                                                                             | 1.00                    |              | 1.00                    | 0.00                    |              | 0.00                    |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)                                                                                        | 95,750.00               | 0.00         | 95,750.00               | 96,475.00               | 0.00         | 96,475.00               |
| <b>DATA FOR INTEREST CALCULATION</b>                                                                                                     |                         |              |                         |                         |              |                         |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)                                                                                | 1,711,475.84            |              | 1,711,475.84            | 1,681,957.70            |              | 1,681,957.70            |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)                                               | (39,910.39)             |              | (39,910.39)             | 5,000.00                |              | 5,000.00                |
| <b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>                                                                                              |                         |              |                         |                         |              |                         |
| <b>PRELIMINARY APPROPRIATIONS LIMIT</b>                                                                                                  |                         |              |                         |                         |              |                         |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)                                                                                   |                         |              | 1,202,330.35            |                         |              | 1,186,433.25            |
| 2. Inflation Adjustment                                                                                                                  |                         |              | 1.0573                  |                         |              | 1.0755                  |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)                                       |                         |              | 0.9333                  |                         |              | 1.1071                  |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)                                                                         |                         |              | 1,186,433.25            |                         |              | 1,412,669.52            |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>                                                                                               |                         |              |                         |                         |              |                         |
| 5. Local Revenues Excluding Interest (Line C18)                                                                                          |                         |              | 1,170,585.70            |                         |              | 1,203,853.00            |
| 6. Preliminary State Aid Calculation                                                                                                     |                         |              |                         |                         |              |                         |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)         |                         |              | 12,248.40               |                         |              | 13,560.00               |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)                           |                         |              | 28,902.47               |                         |              | 96,475.00               |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)                                                                    |                         |              | 28,902.47               |                         |              | 96,475.00               |
| 7. Local Revenues in Proceeds of Taxes                                                                                                   |                         |              |                         |                         |              |                         |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])                                |                         |              | (39,910.39)             |                         |              | 3,877.04                |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)                                                                                     |                         |              | 1,130,675.31            |                         |              | 1,207,730.04            |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) |                         |              | 68,812.86               |                         |              | 96,475.00               |
| 9. Total Appropriations Subject to the Limit                                                                                             |                         |              |                         |                         |              |                         |
| a. Local Revenues (Line D7b)                                                                                                             |                         |              | 1,130,675.31            |                         |              |                         |
| b. State Subventions (Line D8)                                                                                                           |                         |              | 68,812.86               |                         |              |                         |
| c. Less: Excluded Appropriations (Line C23)                                                                                              |                         |              | 13,054.92               |                         |              |                         |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)                                                              |                         |              | 1,186,433.25            |                         |              |                         |

|                                                                                     | 2021-22 Calculations |              |                      | 2022-23 Calculations |              |                      |
|-------------------------------------------------------------------------------------|----------------------|--------------|----------------------|----------------------|--------------|----------------------|
|                                                                                     | Extracted Data       | Adjustments* | Entered Data/ Totals | Extracted Data       | Adjustments* | Entered Data/ Totals |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) |                      |              | 0.00                 |                      |              |                      |
| <b>SUMMARY</b>                                                                      |                      |              |                      |                      |              |                      |
| 11. Adjusted Appropriations Limit (Lines D4 plus D10)                               |                      |              | 1,186,433.25         |                      |              | 1,412,669.52         |
| 12. Appropriations Subject to the Limit (Line D9d)                                  |                      |              | 1,186,433.25         |                      |              |                      |

\* Please provide below an explanation for each entry in the adjustments column.

**Michelle Stewart**  
**Gann Contact Person**

**(831) 429-1456**  
**Contact Phone Number**

| PART I - CURRENT EXPENSE FORMULA             | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No.    | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No.      | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No.    |
|----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|------------|------------------------------------------|-------------------------------------------|--------------|---------------------------------------------|------------|
| 1000 - Certificated Salaries                 | 733,220.25                 | 301     | 0.00                        | 303     | 733,220.25                                       | 305        | 0.00                                     |                                           | 307          | 733,220.25                                  | 309        |
| 2000 - Classified Salaries                   | 206,256.82                 | 311     | 0.00                        | 313     | 206,256.82                                       | 315        | 0.00                                     |                                           | 317          | 206,256.82                                  | 319        |
| 3000 - Employee Benefits                     | 393,234.52                 | 321     | 0.00                        | 323     | 393,234.52                                       | 325        | 0.00                                     |                                           | 327          | 393,234.52                                  | 329        |
| 4000 - Books, Supplies Equip Replace. (6500) | 41,216.51                  | 331     | 0.00                        | 333     | 41,216.51                                        | 335        | 16,102.90                                |                                           | 337          | 25,113.61                                   | 339        |
| 5000 - Services... & 7300 - Indirect Costs   | 262,714.16                 | 341     | 0.00                        | 343     | 262,714.16                                       | 345        | 14,201.62                                |                                           | 347          | 248,512.54                                  | 349        |
| <b>TOTAL</b>                                 |                            |         |                             |         | <b>1,636,642.26</b>                              | <b>365</b> |                                          |                                           | <b>TOTAL</b> | <b>1,606,337.74</b>                         | <b>369</b> |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)                                                                                                                                                                                                |             |            | Object | EDP No. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|--------|---------|
| 1. Teacher Salaries as Per EC 41011. ....                                                                                                                                                                                                                                 | 1100        | 560,744.91 |        | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. ....                                                                                                                                                                                                                     | 2100        | 77,051.60  |        | 380     |
| 3. STRS. ....                                                                                                                                                                                                                                                             | 3101 & 3102 | 148,774.11 |        | 382     |
| 4. PERS. ....                                                                                                                                                                                                                                                             | 3201 & 3202 | 593.28     |        | 383     |
| 5. OASDI - Regular, Medicare and Alternative. ....                                                                                                                                                                                                                        | 3301 & 3302 | 15,344.42  |        | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). ....                                                                                                                                                   | 3401 & 3402 | 94,391.45  |        | 385     |
| 7. Unemployment Insurance. ....                                                                                                                                                                                                                                           | 3501 & 3502 | 3,046.10   |        | 390     |
| 8. Workers' Compensation Insurance. ....                                                                                                                                                                                                                                  | 3601 & 3602 | 11,486.82  |        | 392     |
| 9. OPEB, Active Employees (EC 41372). ....                                                                                                                                                                                                                                | 3751 & 3752 | 0.00       |        |         |
| 10. Other Benefits (EC 22310). ....                                                                                                                                                                                                                                       | 3901 & 3902 | 0.00       |        | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....                                                                                                                                                                                                               |             | 911,432.69 |        | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. ....                                                                                                                                                                              |             | 0.00       |        |         |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). ....                                                                                                                                           |             | 0.00       |        | 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....                                                                                                                                            |             |            |        | 396     |
| 14. TOTAL SALARIES AND BENEFITS. ....                                                                                                                                                                                                                                     |             | 911,432.69 |        | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. .... |             | 56.74%     |        |         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') ....                                                                                                                                                          |             | X          |        |         |

| PART III: DEFICIENCY AMOUNT                                                                                                                                                                     |  |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |  |              |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....                                                                                                                     |  | exempt       |
| 2. Percentage spent by this district (Part II, Line 15) ....                                                                                                                                    |  | 56.74%       |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....                                                                                                                            |  | exempt       |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....                                                                                         |  | 1,606,337.74 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) ....                                                                                                                                       |  | exempt       |

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 64,580.07
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,268,131.52

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.09%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

|                                                                                                                                                                                       |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 96,330.02  |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 4,221.50   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)                                                            | 0.00       |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)                                                                   | 0.00       |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 4,358.73   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00       |
| 7. Adjustment for Employment Separation Costs                                                                                                                                         |            |
| a. Plus: Normal Separation Costs (Part II, Line A)                                                                                                                                    | 0.00       |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                          | 0.00       |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)                                                                                                                        | 104,910.25 |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                         | (1,122.62) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                              | 103,787.63 |

**B. Base Costs**

|                                                                                                                                                                                                                                                                   |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                               | 1,033,606.16 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                              | 296,613.87   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                   | 26,319.45    |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 0.00         |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 0.00         |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                             | 0.00         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)                                                                                                                                                                  | 77,870.54    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)                                                                                                                                         | 16,047.50    |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00         |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00         |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                             | 81,274.49    |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)                                                                                        | 0.00         |
| 13. Adjustment for Employment Separation Costs                                                                                                                                                                                                                    |              |
| a. Less: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                | 0.00         |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                      | 0.00         |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                | 0.00         |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                            | 0.00         |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                      | 0.00         |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                        | 0.00         |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                       | 10,752.30    |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)                                                                                                                                                                           | 1,542,484.31 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|                                                                                                               |       |
|---------------------------------------------------------------------------------------------------------------|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19) | 6.80% |
|---------------------------------------------------------------------------------------------------------------|-------|

**D. Preliminary Proposed Indirect Cost Rate**

|                                                                                                                                                                                   |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| (For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )<br>(Line A10 divided by Line B19) | 6.73% |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|

**Part IV - Carry-forward Adjustment**

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

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u>104,910.25</u> |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                   |
| 1. Carry-forward adjustment from the second prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>17,057.38</u>  |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>0.00</u>       |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.98%) times Part III, Line B19); zero if negative                                                                                                                                                                                                                                                                                                                                                                     | <u>0.00</u>       |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.98%) times Part III, Line B19); zero if positive                                                                                                                                                                                                                                                          | <u>(1,122.62)</u> |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <u>(1,122.62)</u> |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                   |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:                                                                                                                                                                                                                                                                                                                                                                                          | <u>6.73%</u>      |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-561.31) is applied to the current year calculation and the remainder (\$-561.31) is deferred to one or more future years:                                                                                                                                                                                                                                                                                                   | <u>6.76%</u>      |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-374.21) is applied to the current year calculation and the remainder (\$-748.41) is deferred to one or more future years:                                                                                                                                                                                                                                                                                                  | <u>6.78%</u>      |
| LEA request for Option 1, Option 2, or Option 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>1</u>          |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>(1,122.62)</u> |

Approved indirect cost rate: 7.98%  
Highest rate used in any program: 7.98%

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except 4700 &amp; 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------|
| 01          | 3310            | 13,776.90                                                                       | 261.10                                                    | 1.90%                |
| 01          | 4035            | 2,631.43                                                                        | 25.57                                                     | 0.97%                |
| 01          | 5810            | 24,011.72                                                                       | 1,913.03                                                  | 7.97%                |
| 01          | 6500            | 68,529.43                                                                       | 5,468.65                                                  | 7.98%                |

|                                                                                                                                                      | ----- Teacher Full-Time Equivalents -----                          |                                                                                    |                                       |                                                     | ----- Classroom Units -----                            |                                             | Pupils Transported |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|--------------------------------------------------------|---------------------------------------------|--------------------|
|                                                                                                                                                      | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) |                    |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)                        |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| B. Enter Allocation Factor(s) by Goal:<br>(Note: Allocation Factors are only needed for a column if there are undistributed expenditures in line A.) |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| Instructional Goals Description                                                                                                                      |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 0001 Pre-Kindergarten                                                                                                                                |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 1110 Regular Education, K-12                                                                                                                         | 6.80                                                               |                                                                                    | 6.80                                  | 6.80                                                | 12.18                                                  |                                             |                    |
| 3100 Alternative Schools                                                                                                                             |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3200 Continuation Schools                                                                                                                            |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3300 Independent Study Centers                                                                                                                       |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3400 Opportunity Schools                                                                                                                             |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3550 Community Day Schools                                                                                                                           |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3700 Specialized Secondary Programs                                                                                                                  |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3800 Career Technical Education                                                                                                                      |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4110 Regular Education, Adult                                                                                                                        |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4610 Adult Independent Study Centers                                                                                                                 |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4620 Adult Correctional Education                                                                                                                    |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4630 Adult Career Technical Education                                                                                                                |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4760 Bilingual                                                                                                                                       |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4850 Migrant Education                                                                                                                               |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 5000-5999 Special Education (allocated to 5001)                                                                                                      |                                                                    |                                                                                    | 0.58                                  | 0.58                                                | 0.58                                                   |                                             |                    |
| 6000 ROC/P                                                                                                                                           |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| Other Goals Description                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 7110 Nonagency - Educational                                                                                                                         |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 7150 Nonagency - Other                                                                                                                               |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 8100 Community Services                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 8500 Child Care and Development Services                                                                                                             |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| Other Funds Description                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| -- Adult Education (Fund 11)                                                                                                                         |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| -- Child Development (Fund 12)                                                                                                                       |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| -- Cafeteria (Funds 13 & 61)                                                                                                                         |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| C. Total Allocation Factors                                                                                                                          | 6.80                                                               | 0.00                                                                               | 7.38                                  | 7.38                                                | 12.76                                                  | 0.00                                        | 0.00               |

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report

| Goal                       | Program/Activity                                                                                        | Direct Costs                                 |                                        |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------|--------------------------------------|------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
|                            |                                                                                                         | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |                                                                  |                                          |                                                           |
| <b>Instructional Goals</b> |                                                                                                         |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| 0001                       | Pre-Kindergarten                                                                                        | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 1110                       | Regular Education, K-12                                                                                 | 983,228.73                                   | 339,213.52                             | 1,322,442.25                         | 177,004.84                                                       |                                          | 1,499,447.09                                              |
| 3100                       | Alternative Schools                                                                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3200                       | Continuation Schools                                                                                    | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3300                       | Independent Study Centers                                                                               | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3400                       | Opportunity Schools                                                                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3550                       | Community Day Schools                                                                                   | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3700                       | Specialized Secondary Programs                                                                          | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 3800                       | Career Technical Education                                                                              | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4110                       | Regular Education, Adult                                                                                | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4610                       | Adult Independent Study Centers                                                                         | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4620                       | Adult Correctional Education                                                                            | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4630                       | Adult Career Technical Education                                                                        | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4760                       | Bilingual                                                                                               | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 4850                       | Migrant Education                                                                                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 5000-5999                  | Special Education                                                                                       | 93,891.45                                    | 25,839.00                              | 119,730.45                           | 16,025.55                                                        |                                          | 135,756.00                                                |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)                                                                   | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| <b>Other Goals</b>         |                                                                                                         |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| 7110                       | Nonagency - Educational                                                                                 | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 7150                       | Nonagency - Other                                                                                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 8100                       | Community Services                                                                                      | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| 8500                       | Child Care and Development Services                                                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             |                                          | 0.00                                                      |
| <b>Other Costs</b>         |                                                                                                         |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| ----                       | Food Services                                                                                           |                                              |                                        |                                      |                                                                  | 0.00                                     | 0.00                                                      |
| ----                       | Enterprise                                                                                              |                                              |                                        |                                      |                                                                  | 0.00                                     | 0.00                                                      |
| ----                       | Facilities Acquisition & Construction                                                                   |                                              |                                        |                                      |                                                                  | 0.00                                     | 0.00                                                      |
| ----                       | Other Outgo                                                                                             |                                              |                                        |                                      |                                                                  | 34,067.12                                | 34,067.12                                                 |
| <b>Other Funds</b>         |                                                                                                         |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |                                              | 0.00                                   | 0.00                                 | 1,439.16                                                         |                                          | 1,439.16                                                  |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |                                              |                                        |                                      | 0.00                                                             |                                          | 0.00                                                      |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>                                        | 1,077,120.18                                 | 365,052.52                             | 1,442,172.70                         | 194,469.55                                                       | 34,067.12                                | 1,670,709.37                                              |

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

| Goal<br>Instructional<br>Goals | Type of Program                        | Instruction<br>(Functions 1000-<br>1999) | Instructional<br>Supervision and<br>Administration<br>(Functions 2100-<br>2200) | Library, Media,<br>Technology and<br>Other Instructional<br>Resources<br>(Functions 2420-<br>2495) | School<br>Administration<br>(Function 2700) | Pupil Support<br>Services<br>(Functions 3110-<br>3160 and 3900) | Pupil Transportation<br>(Function 3600) | Auxiliary Services<br>(Functions 4000-<br>4999) | Community Services<br>(Functions 5000-<br>5999) | General<br>Administration<br>(Functions 7000-<br>7999, except 7210)* | Plant Maintenance<br>and Operations<br>(Functions 8100-<br>8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Total        |
|--------------------------------|----------------------------------------|------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|-----------------------------------------|-------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|--------------|
| 0001                           | Pre-Kinderergarten                     | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 1110                           | Regular Education, K-12                | 957,297.91                               | 25,480.82                                                                       | 0.00                                                                                               | 0.00                                        | 450.00                                                          | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 983,228.73   |
| 3100                           | Alternative Schools                    | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3200                           | Continuation Schools                   | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3300                           | Independent Study Centers              | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3400                           | Opportunity Schools                    | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3550                           | Community Day Schools                  | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3700                           | Specialized Secondary<br>Programs      | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 3800                           | Career Technical Education             | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4110                           | Regular Education, Adult               | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4610                           | Adult Independent Study<br>Centers     | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4620                           | Adult Correctional Education           | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4630                           | Adult Career Technical<br>Education    | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4760                           | Bilingual                              | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 4850                           | Migrant Education                      | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| 5000-5999                      | Special Education                      | 76,308.25                                | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 17,583.20                                                       | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 93,891.45    |
| 6000                           | ROC/P                                  | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            |                                                 |                                                                      | 0.00                                                             | 0.00                                              | 0.00         |
| Other Goals                    |                                        |                                          |                                                                                 |                                                                                                    |                                             |                                                                 |                                         |                                                 |                                                 |                                                                      |                                                                  |                                                   |              |
| 7110                           | Nonagency - Educational                | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            | 0.00                                            | 0.00                                                                 | 0.00                                                             | 0.00                                              | 0.00         |
| 7150                           | Nonagency - Other                      | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            | 0.00                                            | 0.00                                                                 | 0.00                                                             | 0.00                                              | 0.00         |
| 8100                           | Community Services                     |                                          | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            | 0.00                                            | 0.00                                                                 | 0.00                                                             | 0.00                                              | 0.00         |
| 8500                           | Child Care and Development<br>Services | 0.00                                     | 0.00                                                                            | 0.00                                                                                               | 0.00                                        | 0.00                                                            | 0.00                                    | 0.00                                            | 0.00                                            | 0.00                                                                 | 0.00                                                             | 0.00                                              | 0.00         |
| Total Direct Charged Costs     |                                        | 1,033,606.16                             | 25,480.82                                                                       | 0.00                                                                                               | 0.00                                        | 18,033.20                                                       | 0.00                                    | 0.00                                            | 0.00                                            | 0.00                                                                 | 0.00                                                             | 0.00                                              | 1,077,120.18 |

\* Functions 7100-7199 for goals 8100 and 8500

| Goal                          | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                 |                    | Total      |
|-------------------------------|---------------------------------------|----------------------------------------------------------------|-----------------|--------------------|------------|
|                               |                                       | Full-Time Equivalents                                          | Classroom Units | Pupils Transported |            |
| Instructional Goals           |                                       |                                                                |                 |                    |            |
| 0001                          | Pre-Kindergarten                      | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 1110                          | Regular Education, K-12               | 257,472.72                                                     | 81,740.80       | 0.00               | 339,213.52 |
| 3100                          | Alternative Schools                   | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3200                          | Continuation Schools                  | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3300                          | Independent Study Centers             | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3400                          | Opportunity Schools                   | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3550                          | Community Day Schools                 | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3700                          | Specialized Secondary Programs        | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 3800                          | Career Technical Education            | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4110                          | Regular Education, Adult              | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4610                          | Adult Independent Study Centers       | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4620                          | Adult Correctional Education          | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4630                          | Adult Career Technical Education      | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4760                          | Bilingual                             | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 4850                          | Migrant Education                     | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 5000-5999                     | Special Education (allocated to 5001) | 21,946.58                                                      | 3,892.42        | 0.00               | 25,839.00  |
| 6000                          | ROC/P                                 | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| Other Goals                   |                                       |                                                                |                 |                    |            |
| 7110                          | Nonagency - Educational               | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 7150                          | Nonagency - Other                     | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 8100                          | Community Services                    | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| 8500                          | Child Care and Development Svcs.      | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| Other Funds                   |                                       |                                                                |                 |                    |            |
| --                            | Adult Education (Fund 11)             |                                                                | 0.00            |                    | 0.00       |
| --                            | Child Development (Fund 12)           | 0.00                                                           | 0.00            | 0.00               | 0.00       |
| --                            | Cafeteria (Funds 13 and 61)           |                                                                | 0.00            |                    | 0.00       |
| Total Allocated Support Costs |                                       | 279,419.30                                                     | 85,633.22       | 0.00               | 365,052.52 |

|                                                                                              |                                                                                                                    |              |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |                                                                                                                    |              |
| 1                                                                                            | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 77,870.54    |
| 2                                                                                            | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 16,047.50    |
| 3                                                                                            | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 96,330.02    |
| 4                                                                                            | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 4,221.50     |
| 5                                                                                            | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 194,469.56   |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |                                                                                                                    |              |
| 1                                                                                            | Total Direct Charged Costs (from Form PCR, Column 1, Total)                                                        | 1,077,120.18 |
| 2                                                                                            | Total Allocated Costs (from Form PCR, Column 2, Total)                                                             | 365,052.52   |
| 3                                                                                            | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 1,442,172.70 |
| <b>C. Direct Charged Costs in Other Funds</b>                                                |                                                                                                                    |              |
| 1                                                                                            | Adult Education (Fund 11, Objects 1000-5999, except 5100)                                                          | 0.00         |
| 2                                                                                            | Child Development (Fund 12, Objects 1000-5999, except 5100)                                                        | 0.00         |
| 3                                                                                            | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)                                                          | 0.00         |
| 4                                                                                            | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)                                                         | 10,752.30    |
| 5                                                                                            | Total Direct Charged Costs in Other Funds                                                                          | 10,752.30    |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |                                                                                                                    | 1,452,925.00 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |                                                                                                                    | 13.38%       |

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

| Type of Activity                                             | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total            |
|--------------------------------------------------------------|----------------------------------|-------------------------------|-------------------------------------------------------------|--------------------------------------|------------------|
| Food Services<br>(Objects 1000-5999, 6400-6910)              | 0.00                             |                               |                                                             |                                      | 0.00             |
| Enterprise<br>(Objects 1000-5999, 6400-6910)                 |                                  | 0.00                          |                                                             |                                      | 0.00             |
| Facilities Acquisition & Construction<br>(Objects 1000-6600) |                                  |                               | 0.00                                                        |                                      | 0.00             |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |                                                             | 34,067.12                            | 34,067.12        |
| <b>Total Other Costs</b>                                     | <b>0.00</b>                      | <b>0.00</b>                   | <b>0.00</b>                                                 | <b>34,067.12</b>                     | <b>34,067.12</b> |

| Description                                                                                            | Resource Codes | Object Codes           | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                                                                        |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| A. REVENUES                                                                                            |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources                                                                                        |                | 8010-8099              | 1,214,162.70              | 0.00           | 1,214,162.70              | 1,248,155.00     | 0.00           | 1,248,155.00              | 2.8%                |
| 2) Federal Revenue                                                                                     |                | 8100-8299              | 532.61                    | 110,661.92     | 111,194.53                | 0.00             | 161,924.00     | 161,924.00                | 45.6%               |
| 3) Other State Revenue                                                                                 |                | 8300-8599              | 26,201.59                 | 173,450.27     | 199,651.86                | 22,824.24        | 88,556.00      | 111,380.24                | -44.2%              |
| 4) Other Local Revenue                                                                                 |                | 8600-8799              | 27,573.16                 | 158,893.59     | 186,466.75                | 65,765.37        | 94,733.09      | 160,498.46                | -13.9%              |
| 5) TOTAL, REVENUES                                                                                     |                |                        | 1,268,470.06              | 443,005.78     | 1,711,475.84              | 1,336,744.61     | 345,213.09     | 1,681,957.70              | -1.7%               |
| B. EXPENDITURES                                                                                        |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries                                                                               |                | 1000-1999              | 575,634.12                | 157,586.13     | 733,220.25                | 625,197.08       | 145,303.96     | 770,501.04                | 5.1%                |
| 2) Classified Salaries                                                                                 |                | 2000-2999              | 147,303.45                | 58,953.37      | 206,256.82                | 166,878.79       | 47,681.48      | 214,560.27                | 4.0%                |
| 3) Employee Benefits                                                                                   |                | 3000-3999              | 264,485.32                | 128,749.20     | 393,234.52                | 308,155.24       | 128,143.85     | 436,299.09                | 11.0%               |
| 4) Books and Supplies                                                                                  |                | 4000-4999              | 21,435.35                 | 19,781.16      | 41,216.51                 | 30,613.92        | 46,256.46      | 76,870.38                 | 86.5%               |
| 5) Services and Other Operating Expenditures                                                           |                | 5000-5999              | 194,933.30                | 67,780.86      | 262,714.16                | 281,398.94       | 53,885.00      | 335,283.94                | 27.6%               |
| 6) Capital Outlay                                                                                      |                | 6000-6999              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                 |                | 7100-7299<br>7400-7499 | 138.00                    | 0.00           | 138.00                    | 322.00           | 0.00           | 322.00                    | 133.3%              |
| 8) Other Outgo - Transfers of Indirect Costs                                                           |                | 7300-7399              | (7,668.35)                | 7,668.35       | 0.00                      | (6,959.49)       | 6,959.49       | 0.00                      | 0.0%                |
| 9) TOTAL, EXPENDITURES                                                                                 |                |                        | 1,196,261.19              | 440,519.07     | 1,636,780.26              | 1,405,606.48     | 428,230.24     | 1,833,836.72              | 12.0%               |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        |                           |                |                           |                  |                |                           |                     |
|                                                                                                        |                |                        | 72,208.87                 | 2,486.71       | 74,695.58                 | (68,861.87)      | (83,017.15)    | (151,879.02)              | -303.3%             |
| D. OTHER FINANCING SOURCES/USES                                                                        |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers                                                                                 |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In                                                                                        |                | 8900-8929              | 22,242.70                 | 0.00           | 22,242.70                 | 38,790.98        | 0.00           | 38,790.98                 | 74.4%               |
| b) Transfers Out                                                                                       |                | 7600-7629              | 33,929.12                 | 0.00           | 33,929.12                 | 20,000.00        | 0.00           | 20,000.00                 | -41.1%              |
| 2) Other Sources/Uses                                                                                  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Sources                                                                                             |                | 8930-8979              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses                                                                                                |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions                                                                                       |                | 8980-8999              | (11,730.67)               | 11,730.67      | 0.00                      | (33,498.65)      | 33,498.65      | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                 |                |                        | (23,417.09)               | 11,730.67      | (11,686.42)               | (14,707.67)      | 33,498.65      | 18,790.98                 | -260.8%             |

| Description                                         | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|-----------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                     |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |                |              | 48,791.78                 | 14,217.38      | 63,009.16                 | (83,569.54)      | (49,518.50)    | (133,088.04)              | -311.2%             |
| F. FUND BALANCE, RESERVES                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                           |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                         |                | 9791         | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| b) Audit Adjustments                                |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)               |                |              | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| d) Other Restatements                               |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)           |                |              | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| 2) Ending Balance, June 30 (E + F1e)                |                |              | 1,173,902.50              | 177,962.05     | 1,351,864.55              | 1,090,332.96     | 128,443.55     | 1,218,776.51              | -9.8%               |
| Components of Ending Fund Balance                   |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                     |                | 9711         | 150.00                    | 0.00           | 150.00                    | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Revolving Cash                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Stores                                              |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                                       |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                          |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                       |                | 9740         | 0.00                      | 177,962.05     | 177,962.05                | 0.00             | 134,510.73     | 134,510.73                | -24.4%              |
| c) Committed                                        |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                          |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                                   |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                                         |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                                   |                | 9780         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Unassigned/Unappropriated                        |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                  |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unassigned/Unappropriated Amount                    |                | 9790         | 1,173,752.50              | 0.00           | 1,173,752.50              | 1,090,332.96     | (6,067.18)     | 1,084,265.78              | -7.6%               |

| Description                                         | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                | % Diff Column C & F |
|-----------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------|
|                                                     |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                     |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                     |
| 1) Cash                                             |                |              |                           |                |                           |                  |                |                     |
| a) in County Treasury                               |                | 9110         | 1,257,021.59              | 161,449.75     | 1,418,471.34              |                  |                |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | (45,673.80)               | 0.00           | (45,673.80)               |                  |                |                     |
| b) in Banks                                         |                | 9120         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| c) in Revolving Cash Account                        |                | 9130         | 150.00                    | 0.00           | 150.00                    |                  |                |                     |
| d) with Fiscal Agent/Trustee                        |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| e) Collections Awaiting Deposit                     |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Accounts Receivable                              |                | 9200         | 2,920.43                  | 93,920.87      | 96,841.30                 |                  |                |                     |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Due from Other Funds                             |                | 9310         | 1.16                      | 0.00           | 1.16                      |                  |                |                     |
| 6) Stores                                           |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 8) Other Current Assets                             |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 9) Lease Receivable                                 |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 10) TOTAL, ASSETS                                   |                |              | 1,214,419.38              | 255,370.62     | 1,469,790.00              |                  |                |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>I. LIABILITIES</b>                               |                |              |                           |                |                           |                  |                |                     |
| 1) Accounts Payable                                 |                | 9500         | 40,516.88                 | 46,311.57      | 86,828.45                 |                  |                |                     |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Due to Other Funds                               |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                      | 31,097.00      | 31,097.00                 |                  |                |                     |
| 6) TOTAL, LIABILITIES                               |                |              | 40,516.88                 | 77,408.57      | 117,925.45                |                  |                |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>K. FUND EQUITY</b>                               |                |              |                           |                |                           |                  |                |                     |

| Description                                                                     | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                                                 |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 1,173,902.50              | 177,962.05     | 1,351,864.55              |                  |                |                           |                     |

| Description                                            | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                        |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF SOURCES                                           |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment State Aid - Current Year       |                | 8011         | 73,875.00                 | 0.00           | 73,875.00                 | 73,875.00        | 0.00           | 73,875.00                 | 0.0%                |
| Education Protection Account State Aid - Current Year  |                | 8012         | 21,874.00                 | 0.00           | 21,874.00                 | 22,600.00        | 0.00           | 22,600.00                 | 3.3%                |
| State Aid - Prior Years                                |                | 8019         | 1.00                      | 0.00           | 1.00                      | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions Homeowners' Exemptions          |                | 8021         | 5,594.00                  | 0.00           | 5,594.00                  | 5,762.00         | 0.00           | 5,762.00                  | 3.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| County & District Taxes Secured Roll Taxes             |                | 8041         | 1,090,179.46              | 0.00           | 1,090,179.46              | 1,124,380.00     | 0.00           | 1,124,380.00              | 3.1%                |
| Unsecured Roll Taxes                                   |                | 8042         | 20,306.91                 | 0.00           | 20,306.91                 | 19,539.00        | 0.00           | 19,539.00                 | -3.8%               |
| Prior Years' Taxes                                     |                | 8043         | 2,332.33                  | 0.00           | 2,332.33                  | 1,999.00         | 0.00           | 1,999.00                  | -14.3%              |
| Supplemental Taxes                                     |                | 8044         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal LCFF Sources                                  |                |              | 1,214,162.70              | 0.00           | 1,214,162.70              | 1,248,155.00     | 0.00           | 1,248,155.00              | 2.8%                |
| LCFF Transfers                                         |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      |                | 0.00                      | 0.00             |                | 0.00                      | 0.0%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description                                        | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|----------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                    |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCCFF/Revenue Limit Transfers - Prior Years        |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL LCCFF SOURCES                                |                |              | 1,214,162.70              | 0.00           | 1,214,162.70              | 1,248,155.00     | 0.00           | 1,248,155.00              | 2.8%                |
| <b>FEDERAL REVENUE</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                         |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                      |                | 8181         | 0.00                      | 14,038.00      | 14,038.00                 | 0.00             | 14,042.00      | 14,042.00                 | 0.0%                |
| Special Education Discretionary Grants             |                | 8182         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                           |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Forest Reserve Funds                               |                | 8260         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                                |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                             |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA                                               |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                 |                | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources         |                | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Title I, Part A, Basic                             | 3010           | 8290         |                           | 12,501.00      | 12,501.00                 |                  | 12,973.00      | 12,973.00                 | 3.8%                |
| Title I, Part D, Local Delinquent Programs         | 3025           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction | 4035           | 8290         |                           | 2,657.00       | 2,657.00                  |                  | 2,588.00       | 2,588.00                  | -2.6%               |
| Title III, Part A, Immigrant Student Program       | 4201           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description                                        | Resource Codes                                                                                 | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                    |                                                                                                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Title III, Part A, English Learner Program         | 4203                                                                                           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Public Charter Schools Grant Program (PCSGP)       | 4610                                                                                           | 8290         |                           | 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         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other NCLB / Every Student Succeeds Act            |                                                                                                | 8290         |                           |                |                           |                  |                |                           |                     |
| Career and Technical Education                     | 3500-3599                                                                                      | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue                          | All Other                                                                                      | 8290         | 532.61                    | 81,465.92      | 81,998.53                 | 0.00             | 132,321.00     | 132,321.00                | 61.4%               |
| TOTAL FEDERAL REVENUE                              |                                                                                                |              | 532.61                    | 110,661.92     | 111,194.53                | 0.00             | 161,924.00     | 161,924.00                | 45.6%               |
| OTHER STATE REVENUE                                |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement                                  |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| Prior Years                                        | 6360                                                                                           | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan                      |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| Current Year                                       | 6500                                                                                           | 8311         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Prior Years                                        | 6500                                                                                           | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year      | All Other                                                                                      | 8311         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| Mandated Costs Reimbursements                      |                                                                                                | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Lottery - Unrestricted and Instructional Materials |                                                                                                | 8550         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tax Relief Subventions                             |                                                                                                | 8560         | 22,615.59                 | 11,194.98      | 33,810.57                 | 19,238.00        | 7,672.00       | 26,910.00                 | -20.4%              |
| Restricted Levies - Other                          |                                                                                                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                             |                                                                                                | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                    |                                                                                                | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources           |                                                                                                | 8587         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)           | 6010                                                                                           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description                                           |                  |      | 2021-22 Unaudited Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-------------------------------------------------------|------------------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                       |                  |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Charter School Facility Grant                         | 6030             | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Drug/Alcohol/Tobacco Funds                            | 6650, 6690, 6695 | 8590 |                           | 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                            | 0.0%                      |
| Career Technical Education Incentive<br>Grant Program | 6387             | 8590 |                           | 0.00              | 0.00                            |                     |                   |                                 |                           |
| American Indian Early Childhood Education             | 7210             | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Specialized Secondary                                 | 7370             | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| All Other State Revenue                               | All Other        | 8590 | 3,586.00                  | 162,255.29        | 165,841.29                      | 3,586.24            | 80,884.00         | 84,470.24                       | -49.1%                    |
| TOTAL OTHER STATE REVENUE                             |                  |      | 26,201.59                 | 173,450.27        | 199,651.86                      | 22,824.24           | 88,556.00         | 111,380.24                      | -44.2%                    |

| Description                                              | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                          |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll                                             |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll                                           |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                                       |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes                                             |                | 8621         | 52,173.00                 | 0.00           | 52,173.00                 | 52,173.00        | 0.00           | 52,173.00                 | 0.0%                |
| Other                                                    |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds                            |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from                              |                |              |                           |                |                           |                  |                |                           |                     |
| Delinquent Non-LCFF                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Taxes                                                    |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales                                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sale of Publications                                     |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales                                       |                | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales                                          |                | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals                                       |                | 8650         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interest                                                 |                | 8660         | 5,763.41                  | 0.00           | 5,763.41                  | 5,000.00         | 0.00           | 5,000.00                  | -13.2%              |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (45,673.80)               | 0.00           | (45,673.80)               | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Fees and Contracts                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                                     |                | 8677         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 854.00                    | 0.00           | 854.00                    | 854.00           | 0.00           | 854.00                    | 0.0%                |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF                                |                |              |                           |                |                           |                  |                |                           |                     |

| Description                              | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                          |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (50%) Adjustment                         |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                  |                | 8699         | 14,456.55                 | 96,162.59      | 110,619.14                | 7,074.05         | 74,166.09      | 81,240.14                 | -26.6%              |
| Tuition                                  |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                   |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 664.32           | 0.00           | 664.32                    | New                 |
| Transfers of Apportionments              |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers        | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From Districts or Charter Schools        | 6500           | 8792         |                           | 62,731.00      | 62,731.00                 |                  | 20,567.00      | 20,567.00                 | -67.2%              |
| From County Offices                      | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                |                |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Transfers                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools        | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                      | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments        |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools        | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices                      | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others   |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL OTHER LOCAL REVENUE                |                |              | 27,573.16                 | 158,893.59     | 186,466.75                | 65,765.37        | 94,733.09      | 160,498.46                | -13.9%              |
| TOTAL REVENUES                           |                |              | 1,288,470.06              | 443,005.78     | 1,711,475.84              | 1,336,744.61     | 345,213.09     | 1,681,957.70              | -1.7%               |

| Description                                            | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                        |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| CERTIFICATED SALARIES                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 429,979.08                | 153,058.33     | 583,037.41                | 472,259.03       | 141,203.30     | 613,462.33                | 5.2%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                      | 4,527.80       | 4,527.80                  | 0.00             | 4,100.66       | 4,100.66                  | -9.4%               |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 145,655.04                | 0.00           | 145,655.04                | 152,938.05       | 0.00           | 152,938.05                | 5.0%                |
| Other Certificated Salaries                            |                | 1900         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL CERTIFICATED SALARIES                            |                |              | 575,634.12                | 157,586.13     | 733,220.25                | 625,197.08       | 145,303.96     | 770,501.04                | 5.1%                |
| CLASSIFIED SALARIES                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 18,897.11                 | 58,154.49      | 77,051.60                 | 30,663.00        | 46,965.78      | 77,628.78                 | 0.7%                |
| Classified Support Salaries                            |                | 2200         | 0.00                      | 0.00           | 0.00                      | 0.00             | 370.00         | 370.00                    | New                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 127,456.92                | 0.00           | 127,456.92                | 134,793.39       | 0.00           | 134,793.39                | 5.8%                |
| Other Classified Salaries                              |                | 2900         | 949.42                    | 798.88         | 1,748.30                  | 1,422.40         | 345.70         | 1,788.10                  | 1.1%                |
| TOTAL CLASSIFIED SALARIES                              |                |              | 147,303.45                | 58,953.37      | 206,256.82                | 166,878.79       | 47,681.48      | 214,560.27                | 4.0%                |
| EMPLOYEE BENEFITS                                      |                |              |                           |                |                           |                  |                |                           |                     |
| STRS                                                   |                | 3101-3102    | 93,065.66                 | 99,536.24      | 192,601.90                | 115,711.68       | 103,115.45     | 218,827.13                | 13.6%               |
| PERS                                                   |                | 3201-3202    | 29,479.28                 | 314.44         | 29,793.72                 | 38,657.18        | 96.57          | 38,753.75                 | 30.1%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 19,178.54                 | 8,433.63       | 27,612.17                 | 22,650.06        | 7,540.67       | 30,190.73                 | 9.3%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 106,116.32                | 15,348.45      | 121,464.77                | 112,937.60       | 12,740.42      | 125,678.02                | 3.5%                |
| Unemployment Insurance                                 |                | 3501-3502    | 3,445.91                  | 1,096.55       | 4,542.46                  | 3,767.37         | 962.70         | 4,730.07                  | 4.1%                |
| Workers' Compensation                                  |                | 3601-3602    | 13,199.61                 | 4,019.89       | 17,219.50                 | 14,431.35        | 3,688.04       | 18,119.39                 | 5.2%                |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                      | 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           | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL EMPLOYEE BENEFITS                                |                |              | 264,485.32                | 128,749.20     | 393,234.52                | 308,155.24       | 128,143.85     | 436,299.09                | 11.0%               |
| BOOKS AND SUPPLIES                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                      | 6,671.06       | 6,671.06                  | 0.00             | 20,000.00      | 20,000.00                 | 199.8%              |
| Books and Other Reference Materials                    |                | 4200         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Materials and Supplies                                 |                | 4300         | 18,608.30                 | 13,110.10      | 31,718.40                 | 19,525.54        | 26,256.46      | 45,782.00                 | 44.3%               |

| Description                                                 | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                             |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Noncapitalized Equipment                                    |                | 4400         | 2,827.05                  | 0.00           | 2,827.05                  | 3,588.38         | 0.00           | 3,588.38                  | 26.9%               |
| Food                                                        |                | 4700         | 0.00                      | 0.00           | 0.00                      | 7,500.00         | 0.00           | 7,500.00                  | New                 |
| <b>TOTAL BOOKS AND SUPPLIES</b>                             |                |              | 21,435.35                 | 19,781.16      | 41,216.51                 | 30,613.92        | 46,256.46      | 76,870.38                 | 86.5%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Travel and Conferences                                      |                | 5200         | 858.70                    | 4,889.61       | 5,748.31                  | 5,207.62         | 8,902.19       | 14,109.81                 | 145.5%              |
| Dues and Memberships                                        |                | 5300         | 3,296.38                  | 0.00           | 3,296.38                  | 3,596.15         | 0.00           | 3,596.15                  | 9.1%                |
| Insurance                                                   |                | 5400 - 5450  | 15,799.00                 | 0.00           | 15,799.00                 | 16,114.98        | 0.00           | 16,114.98                 | 2.0%                |
| Operations and Housekeeping Services                        |                | 5500         | 45,218.88                 | 0.00           | 45,218.88                 | 49,980.00        | 0.00           | 49,980.00                 | 10.5%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 25,613.47                 | 0.00           | 25,613.47                 | 27,531.70        | 0.00           | 27,531.70                 | 7.5%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 84,536.68                 | 62,891.25      | 147,427.93                | 156,616.55       | 44,982.81      | 201,599.36                | 36.7%               |
| Communications                                              |                | 5900         | 19,610.19                 | 0.00           | 19,610.19                 | 22,351.94        | 0.00           | 22,351.94                 | 14.0%               |
| <b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>      |                |              | 194,933.30                | 67,780.86      | 262,714.16                | 281,398.94       | 53,885.00      | 335,283.94                | 27.6%               |

| Description                                                                             |           |  | 2021-22 Unaudited Actuals |              |                  | 2022-23 Budget |                           |                  | % Diff Column C & F |                |                           |
|-----------------------------------------------------------------------------------------|-----------|--|---------------------------|--------------|------------------|----------------|---------------------------|------------------|---------------------|----------------|---------------------------|
|                                                                                         |           |  | Resource Codes            | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) |                     | Restricted (E) | Total Fund col. D + E (F) |
| CAPITAL OUTLAY                                                                          |           |  |                           |              |                  |                |                           |                  |                     |                |                           |
| Land                                                                                    |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Land Improvements                                                                       |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Buildings and Improvements of Buildings                                                 |           |  |                           |              | 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         |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Equipment                                                                               |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Equipment Replacement                                                                   |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Lease Assets                                                                            |           |  |                           |              | 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)                                     |           |  |                           |              |                  |                |                           |                  |                     |                |                           |
| Tuition                                                                                 |           |  |                           |              |                  |                |                           |                  |                     |                |                           |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| State Special Schools                                                                   |           |  |                           |              | 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 |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Payments to County Offices                                                              |           |  |                           |              | 138.00           | 0.00           | 138.00                    | 322.00           | 0.00                | 322.00         | 133.3%                    |
| Payments to JPAs                                                                        |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| To County Offices                                                                       |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| To JPAs                                                                                 |           |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| To County Offices                                                                       | 6500      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| To JPAs                                                                                 | 6500      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| To County Offices                                                                       | 6360      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| To JPAs                                                                                 | 6360      |  |                           |              |                  | 0.00           | 0.00                      |                  | 0.00                | 0.0%           |                           |
| Other Transfers of Apportionments                                                       | All Other |  |                           |              | 0.00             | 0.00           | 0.00                      | 0.00             | 0.00                | 0.0%           |                           |
|                                                                                         |           |  |                           |              |                  |                |                           |                  |                     |                |                           |

| Description                                               | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|-----------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                           |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| All Other Transfers                                       |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others                     |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service                                              |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service - Interest                                   |                | 7439         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal                            |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 138.00                    | 0.00           | 138.00                    | 322.00           | 0.00           | 322.00                    | 133.3%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>          |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                               |                | 7310         | (7,668.35)                | 7,668.35       | 0.00                      | (6,959.49)       | 6,959.49       | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                   |                | 7350         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (7,668.35)                | 7,668.35       | 0.00                      | (6,959.49)       | 6,959.49       | 0.00                      | 0.0%                |
| TOTAL EXPENDITURES                                        |                |              | 1,196,261.19              | 440,519.07     | 1,636,780.26              | 1,405,606.48     | 428,230.24     | 1,833,836.72              | 12.0%               |

| Description                                                   | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                               |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| INTERFUND TRANSFERS                                           |                |              |                           |                |                           |                  |                |                           |                     |
| INTERFUND TRANSFERS IN                                        |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                       |                | 8919         | 22,242.70                 | 0.00           | 22,242.70                 | 38,790.98        | 0.00           | 38,790.98                 | 74.4%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 22,242.70                 | 0.00           | 22,242.70                 | 38,790.98        | 0.00           | 38,790.98                 | 74.4%               |
| INTERFUND TRANSFERS OUT                                       |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                    |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund                                      |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund                                            |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 33,929.12                 | 0.00           | 33,929.12                 | 20,000.00        | 0.00           | 20,000.00                 | -41.1%              |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 33,929.12                 | 0.00           | 33,929.12                 | 20,000.00        | 0.00           | 20,000.00                 | -41.1%              |
| OTHER SOURCES/USES                                            |                |              |                           |                |                           |                  |                |                           |                     |
| SOURCES                                                       |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments                                          |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Emergency Apportionments                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds                                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources                                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases                                          |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description                                                       | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                                   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (c) TOTAL SOURCES                                                 |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>                                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                          |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL USES                                                    |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>                                              |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                          |                | 8980         | (11,730.67)               | 11,730.67      | 0.00                      | (33,498.65)      | 33,498.65      | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL CONTRIBUTIONS                                           |                |              | (11,730.67)               | 11,730.67      | 0.00                      | (33,498.65)      | 33,498.65      | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (23,417.09)               | 11,730.67      | (11,686.42)               | (14,707.67)      | 33,498.65      | 18,790.98                 | -260.8%             |

| Description                                                                                             |           |                  | 2021-22 Unaudited Actuals |              |                  | 2022-23 Budget |                           |                  | % Diff Column C & F |                |                           |
|---------------------------------------------------------------------------------------------------------|-----------|------------------|---------------------------|--------------|------------------|----------------|---------------------------|------------------|---------------------|----------------|---------------------------|
|                                                                                                         |           |                  | Function Codes            | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) |                     | Restricted (E) | Total Fund col. D + E (F) |
| A. REVENUES                                                                                             |           |                  |                           |              |                  |                |                           |                  |                     |                |                           |
| 1) LCFF Sources                                                                                         |           |                  |                           |              | 1,214,162.70     | 0.00           |                           | 1,214,162.70     | 0.00                | 1,248,155.00   | 2.8%                      |
| 2) Federal Revenue                                                                                      |           |                  |                           |              | 532.61           | 110,661.92     |                           | 111,194.53       | 0.00                | 161,924.00     | 45.6%                     |
| 3) Other State Revenue                                                                                  |           |                  |                           |              | 26,201.59        | 173,450.27     |                           | 199,651.86       | 22,824.24           | 88,556.00      | -44.2%                    |
| 4) Other Local Revenue                                                                                  |           |                  |                           |              | 27,573.16        | 158,893.59     |                           | 186,466.75       | 65,765.37           | 94,733.09      | -13.9%                    |
| 5) TOTAL REVENUES                                                                                       |           |                  |                           |              | 1,268,470.06     | 443,005.78     |                           | 1,711,475.84     | 1,336,744.61        | 345,213.09     | -1.7%                     |
| B. EXPENDITURES (Objects 1000-7999)                                                                     |           |                  |                           |              |                  |                |                           |                  |                     |                |                           |
| 1) Instruction                                                                                          | 1000-1999 |                  |                           |              | 636,322.29       | 397,283.87     |                           | 1,033,606.16     | 753,922.81          | 355,845.55     | 7.4%                      |
| 2) Instruction - Related Services                                                                       | 2000-2999 |                  |                           |              | 282,248.57       | 14,365.30      |                           | 296,613.87       | 285,019.83          | 33,702.57      | 7.5%                      |
| 3) Pupil Services                                                                                       | 3000-3999 |                  |                           |              | 9,736.25         | 16,583.20      |                           | 26,319.45        | 72,528.11           | 17,363.10      | 241.5%                    |
| 4) Ancillary Services                                                                                   | 4000-4999 |                  |                           |              | 0.00             | 0.00           |                           | 0.00             | 0.00                | 0.00           | 0.0%                      |
| 5) Community Services                                                                                   | 5000-5999 |                  |                           |              | 0.00             | 0.00           |                           | 0.00             | 0.00                | 0.00           | 0.0%                      |
| 6) Enterprise                                                                                           | 6000-6999 |                  |                           |              | 0.00             | 0.00           |                           | 0.00             | 0.00                | 0.00           | 0.0%                      |
| 7) General Administration                                                                               | 7000-7999 |                  |                           |              | 182,220.90       | 12,248.66      |                           | 194,469.56       | 204,218.28          | 11,635.47      | 11.0%                     |
| 8) Plant Services                                                                                       | 8000-8999 | Except 7600-7699 |                           |              | 85,595.18        | 38.04          |                           | 85,633.22        | 89,595.45           | 9,683.55       | 15.9%                     |
| 9) Other Outgo                                                                                          | 9000-9999 |                  |                           |              | 138.00           | 0.00           |                           | 138.00           | 322.00              | 0.00           | 133.3%                    |
| 10) TOTAL EXPENDITURES                                                                                  |           |                  |                           |              | 1,196,261.19     | 440,519.07     |                           | 1,636,780.26     | 1,405,606.48        | 428,230.24     | 12.0%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |           |                  |                           |              |                  |                |                           |                  |                     |                |                           |
|                                                                                                         |           |                  |                           |              | 72,208.87        | 2,486.71       |                           | 74,695.58        | (68,861.87)         | (83,017.15)    | -303.3%                   |
| D. OTHER FINANCING SOURCES/USES                                                                         |           |                  |                           |              |                  |                |                           |                  |                     |                |                           |
| 1) Interfund Transfers                                                                                  |           |                  |                           |              |                  |                |                           |                  |                     |                |                           |
| a) Transfers In                                                                                         |           | 8900-8929        |                           |              | 22,242.70        | 0.00           |                           | 22,242.70        | 38,790.98           | 0.00           | 74.4%                     |
| b) Transfers Out                                                                                        |           | 7600-7629        |                           |              | 33,929.12        | 0.00           |                           | 33,929.12        | 20,000.00           | 0.00           | -41.1%                    |
| 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        |                           |              | (11,730.67)      | 11,730.67      |                           | 0.00             | (33,498.65)         | 33,498.65      | 0.0%                      |
| 4) TOTAL OTHER FINANCING SOURCES/USES                                                                   |           |                  |                           |              | (23,417.09)      | 11,730.67      |                           | (11,686.42)      | (14,707.67)         | 33,498.65      | -260.8%                   |

| Description                                                | Function Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                            |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 48,791.78                 | 14,217.38      | 63,009.16                 | (83,569.54)      | (49,518.50)    | (133,088.04)              | -311.2%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                | 9791         | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| a) As of July 1 - Unaudited                                |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Audit Adjustments                                       |                |              |                           |                |                           |                  |                |                           |                     |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,125,110.72              | 163,744.67     | 1,288,855.39              | 1,173,902.50     | 177,962.05     | 1,351,864.55              | 4.9%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,173,902.50              | 177,962.05     | 1,351,864.55              | 1,090,332.96     | 128,443.55     | 1,218,776.51              | -9.8%               |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                            |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                             |                | 9711         | 150.00                    | 0.00           | 150.00                    | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Stores                                                     |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                                              |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                                 |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                              |                | 9740         | 0.00                      | 177,962.05     | 177,962.05                | 0.00             | 134,510.73     | 134,510.73                | -24.4%              |
| c) Committed                                               |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 1,173,752.50              | 0.00           | 1,173,752.50              | 1,090,332.96     | (6,067.18)     | 1,084,265.78              | -7.6%               |

Unaudited Actuals  
General Fund  
Exhibit: Restricted Balance Detail

Happy Valley Elementary  
Santa Cruz County

44 69757 0000000  
Form 01

| Resource                  | Description                                                     | 2021-22           | 2022-23    |
|---------------------------|-----------------------------------------------------------------|-------------------|------------|
|                           |                                                                 | Unaudited Actuals | Budget     |
| 2600                      | Expanded Learning Opportunities Program                         | 50,000.00         | 50,000.00  |
| 3010                      | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected    | 0.00              | 0.24       |
| 6266                      | Educator Effectiveness, FY 2021-22                              | 12,910.00         | 2,399.00   |
| 6300                      | Lottery: Instructional Materials                                | 57,707.18         | 45,379.18  |
| 6536                      | Special Ed: Dispute Prevention and Dispute Resolution           | 870.00            | 0.00       |
| 6537                      | Special Ed: Learning Recovery Support                           | 931.12            | 0.00       |
| 6546                      | Mental Health-Related Services                                  | 9,420.00          | 8,420.00   |
| 6547                      | Special Education Early Intervention Preschool Grant            | 13,741.00         | 13,741.00  |
| 7311                      | Classified School Employee Professional Development Block Grant | 850.00            | 0.00       |
| 7510                      | Low-Performing Students Block Grant                             | 22.00             | 0.00       |
| 9010                      | Other Restricted Local                                          | 31,510.75         | 14,571.31  |
| Total, Restricted Balance |                                                                 | 177,962.05        | 134,510.73 |

| Description                                                                                                           | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                         |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 1.16                         | 0.00              | -100.0%               |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                         | (1.16)                       | 0.00              | -100.0%               |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1.16)                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1.16                         | 0.00              | -100.0%               |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1.16                         | 0.00              | -100.0%               |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1.16                         | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 1.16                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks                                         |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                        |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                        |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                           |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                 |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 1.16                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 1.16                         |                   |                       |
| 4) Current Loans                                    |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 1.16                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                               |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I7 + J2)    |                |              | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                            | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS                                                   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food                                                   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                         |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                           |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                      |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications                                                 |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                        |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                      |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                          |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                              |                   |                       |
| Debt Service                                                   |                |              |                              |                   |                       |
| Debt Service - Interest                                        |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                 |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>                                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund                                                 |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 1.16                         | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                 |                |              | 1.16                         | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>                                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                     |                |              |                              |                   |                       |
| Other Sources                                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                            |                |              |                              |                   |                       |
| Proceeds from Leases                                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                 |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                           |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                               |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              |                              |                   |                       |
|                                                                    |                |              | (1.16)                       | 0.00              | -100.0%               |

| Description                                                                                                            | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 1.16                         | 0.00              | -100.0%               |
| 2) Other Sources/Uses                                                                                                  |                |                     |                              |                   |                       |
| a) Sources                                                                                                             |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                                |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                       |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                 |                |                     | (1.16)                       | 0.00              | -100.0%               |

| Description                                                    | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1.16)                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1.16                         | 0.00              | -100.0%               |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1.16                         | 0.00              | -100.0%               |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1.16                         | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2021-22           | 2022-23 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Unaudited Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |

| Description                                                                                                           | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | (9,794.64)                   | 1,500.00          | -115.3%               |
| 5) TOTAL REVENUES                                                                                                     |                |                         | (9,794.64)                   | 1,500.00          | -115.3%               |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL EXPENDITURES                                                                                                 |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (9,794.64)                   | 1,500.00          | -115.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                         |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929               | 20,000.00                    | 20,000.00         | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES                                                                                 |                |                         | 20,000.00                    | 20,000.00         | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 10,205.36                    | 21,500.00         | 110.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 329,634.41                   | 339,839.77        | 3.1%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 329,634.41                   | 339,839.77        | 3.1%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 329,634.41                   | 339,839.77        | 3.1%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 339,839.77                   | 361,339.77        | 6.3%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 256,304.30                   | 268,647.77        | 4.8%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 83,535.47                    | 92,692.00         | 11.0%                 |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                                |                |              |                              |                   |                       |
| 1) Cash                                                                         |                |              |                              |                   |                       |
| a) in County Treasury                                                           |                | 9110         | 351,146.43                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | (11,306.66)                  |                   |                       |
| b) in Banks                                                                     |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                    |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                    |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                 |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                                                  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                          |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                                  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                         |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                                       |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                         |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                                         |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS                                                                 |                |              | 339,839.77                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                        |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                                               |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED OUTFLOWS                                                      |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                                           |                |              |                              |                   |                       |
| 1) Accounts Payable                                                             |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                                   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                           |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                                                |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                             |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES                                                            |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                         |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                                |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED INFLOWS                                                       |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                                           |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 339,839.77                   |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 1,512.02                     | 1,500.00          | -0.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (11,306.66)                  | 0.00              | -100.0%               |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>(9,794.64)</b>            | <b>1,500.00</b>   | <b>-115.3%</b>        |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>(9,794.64)</b>            | <b>1,500.00</b>   | <b>-115.3%</b>        |

| Description                                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund/CSSF                                            |                | 8912         | 20,000.00                    | 20,000.00         | 0.0%                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                  |                |              | 20,000.00                    | 20,000.00         | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| To: General Fund/CSSF                                              |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund   |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                     |                |              |                              |                   |                       |
| Other Sources                                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                 |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                               |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              |                              |                   |                       |
|                                                                    |                |              | 20,000.00                    | 20,000.00         | 0.0%                  |

| Description                                                                                                            | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | (9,794.64)                   | 1,500.00          | -115.3%               |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | (9,794.64)                   | 1,500.00          | -115.3%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (9,794.64)                   | 1,500.00          | -115.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 20,000.00                    | 20,000.00         | 0.0%                  |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                  |                |                     |                              |                   |                       |
| a) Sources                                                                                                             |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                                |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                       |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                 |                |                     | 20,000.00                    | 20,000.00         | 0.0%                  |

| Description                                                    | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 10,205.36                    | 21,500.00         | 110.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 329,634.41                   | 339,839.77        | 3.1%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 329,634.41                   | 339,839.77        | 3.1%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 329,634.41                   | 339,839.77        | 3.1%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 339,839.77                   | 361,339.77        | 6.3%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 256,304.30                   | 268,647.77        | 4.8%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 83,535.47                    | 92,692.00         | 11.0%                 |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2021-22           | 2022-23 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Unaudited Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |

| Description                                                                                                           | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 11,147.72                    | 5,000.00          | -55.1%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 11,147.72                    | 5,000.00          | -55.1%                |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 234.72                       | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 234.72                       | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 10,913.00                    | 5,000.00          | -54.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                         |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 10,913.00                    | 5,000.00          | -54.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 9,721.19                     | 20,634.19         | 112.3%                |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 9,721.19                     | 20,634.19         | 112.3%                |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 9,721.19                     | 20,634.19         | 112.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 20,634.19                    | 25,634.19         | 24.2%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 20,634.19                    | 25,634.19         | 24.2%                 |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                                |                |              |                              |                   |                       |
| 1) Cash                                                                         |                |              |                              |                   |                       |
| a) in County Treasury                                                           |                | 9110         | 21,320.70                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | (686.51)                     |                   |                       |
| b) in Banks                                                                     |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                    |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                    |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                 |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                                                  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                          |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                                  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                         |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                                       |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                         |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                                         |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                                                |                |              | 20,634.19                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                        |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                                               |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                                     |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                                           |                |              |                              |                   |                       |
| 1) Accounts Payable                                                             |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                                   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                           |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                                                |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                             |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                                           |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                         |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                                |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                                      |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                                           |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 20,634.19                    |                   |                       |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions                                         |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                        |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>Secured Roll                        |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll                                                 |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes                                             |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes                                             |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other                                                          |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                       |                | 8660         | 62.56                        | 50.00             | -20.1%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | (686.51)                     | 0.00              | -100.0%               |
| Fees and Contracts                                             |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                      |                | 8681         | 11,771.67                    | 4,950.00          | -57.9%                |
| Other Local Revenue                                            |                |              |                              |                   |                       |
| All Other Local Revenue                                        |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 11,147.72                    | 5,000.00          | -55.1%                |
| <b>TOTAL, REVENUES</b>                                         |                |              | 11,147.72                    | 5,000.00          | -55.1%                |

| Description                                          | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS                                                 |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                 |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials      |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services                                                         |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                             |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                          |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                               |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                          |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                              |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 234.72                       | 0.00              | -100.0%               |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>234.72</b>                | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                                       |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                       |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | <b>234.72</b>                | <b>0.00</b>       | <b>-100.0%</b>        |

| Description                                                      | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                   |                |              |                              |                   |                       |
| Proceeds                                                         |                |              |                              |                   |                       |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                    |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                          |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                             |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                      |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                      |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                         |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                             |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                         |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)       |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                            | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | 11,147.72                    | 5,000.00          | -55.1%                |
| 5) TOTAL REVENUES                                                                                                      |                |                     | 11,147.72                    | 5,000.00          | -55.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 234.72                       | 0.00              | -100.0%               |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES                                                                                                 |                |                     | 234.72                       | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 10,913.00                    | 5,000.00          | -54.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                  |                |                     |                              |                   |                       |
| a) Sources                                                                                                             |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                                |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                       |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES                                                                                  |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 10,913.00                    | 5,000.00          | -54.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 9,721.19                     | 20,634.19         | 112.3%                |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 9,721.19                     | 20,634.19         | 112.3%                |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 9,721.19                     | 20,634.19         | 112.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 20,634.19                    | 25,634.19         | 24.2%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 20,634.19                    | 25,634.19         | 24.2%                 |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22           | 2022-23   |
|---------------------------|------------------------|-------------------|-----------|
|                           |                        | Unaudited Actuals | Budget    |
| 9010                      | Other Restricted Local | 20,634.19         | 25,634.19 |
| Total, Restricted Balance |                        | 20,634.19         | 25,634.19 |

| Description                                                                                                           | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | (361.63)                     | 0.00              | -100.0%               |
| 5) TOTAL REVENUES                                                                                                     |                |                         | (361.63)                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 350.00                       | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL EXPENDITURES                                                                                                 |                |                         | 350.00                       | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (711.63)                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                         |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929               | 13,929.12                    | 0.00              | -100.0%               |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                         | 13,929.12                    | 0.00              | -100.0%               |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 13,217.49                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                         | 13,217.49         | New                   |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 13,217.49         | New                   |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 13,217.49         | New                   |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,217.49                    | 13,217.49         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 13,217.49                    | 13,217.49         | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stablization Arrangements                                      |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 13,657.24                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | (439.75)                     |                   |                       |
| b) in Banks                                         |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                        |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                        |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                           |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                 |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 13,217.49                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                               |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |
| (must agree with line F2) (G9 + H2) - (I6 + J2)     |                |              | 13,217.49                    |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 78.12                        | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (439.75)                     | 0.00              | -100.0%               |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | (361.63)                     | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                   |                |              | (361.63)                     | 0.00              | -100.0%               |

| Description                                          | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS                                                 |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                 |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services                                                         |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                             |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                          |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                               |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                          |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                              |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 350.00                       | 0.00              | -100.0%               |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>350.00</b>                | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                                       |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                       |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices                                                                  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs                                                                            |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | <b>350.00</b>                | <b>0.00</b>       | <b>-100.0%</b>        |

| Description                                                                               | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                             |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 13,929.12                    | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In                                                   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                                         |                |              | 13,929.12                    | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                                            |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund                          |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                                                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                                        |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                     |                |              |                              |                   |                       |
| Proceeds                                           |                |              |                              |                   |                       |
| Proceeds from Disposal of<br>Capital Assets        |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                            |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                               |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>         |                |              |                              |                   |                       |
| (a - b + c - d + e)                                |                |              | 13,929.12                    | 0.00              | -100.0%               |

| Description                                                                                                            | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | (361.63)                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | (361.63)                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 350.00                       | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 350.00                       | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (711.63)                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 13,929.12                    | 0.00              | -100.0%               |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                  |                |                     |                              |                   |                       |
| a) Sources                                                                                                             |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                                |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                       |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                 |                |                     | 13,929.12                    | 0.00              | -100.0%               |

| Description                                                    | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 13,217.49                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                         | 13,217.49         | New                   |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 13,217.49         | New                   |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 13,217.49         | New                   |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,217.49                    | 13,217.49         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 13,217.49                    | 13,217.49         | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 13,217.49                    | 13,217.49         |
| Total, Restricted Balance |                        | 13,217.49                    | 13,217.49         |

| Description                                                                                                           | Resource Codes | Object Codes           | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                        |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099              | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299              | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599              | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799              | (73,198.17)                  | 35,250.00         | -148.2%               |
| 5) TOTAL, REVENUES                                                                                                    |                |                        | (73,198.17)                  | 35,250.00         | -148.2%               |
| <b>B. EXPENDITURES</b>                                                                                                |                |                        |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999              | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999              | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999              | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999              | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999              | 10,752.30                    | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                                     |                | 6000-6999              | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399              | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                        | 10,752.30                    | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (83,950.47)                  | 35,250.00         | -142.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                        |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                        |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929              | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629              | 22,241.54                    | 38,790.98         | 74.4%                 |
| 2) Other Sources/Uses                                                                                                 |                |                        |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979              | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699              | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999              | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                        | (22,241.54)                  | (38,790.98)       | 74.4%                 |

| Description                                                    | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (106,192.01)                 | (3,540.98)        | -96.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,049,942.09                 | 1,046,401.11      | -0.3%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 978,011.10                   | 978,011.10        | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 71,930.99                    | 68,390.01         | -4.9%                 |
| Endowment funds in the County Treasury                         | 0000           | 9780         | 71,930.99                    |                   |                       |
| Endowment funds in the County Treasury                         | 0000           | 9780         |                              | 68,390.01         |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                                |                |              |                              |                   |                       |
| 1) Cash                                                                         |                |              |                              |                   |                       |
| a) in County Treasury                                                           |                | 9110         | 74,324.18                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | (2,393.19)                   |                   |                       |
| b) in Banks                                                                     |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                    |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                    |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                 |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                                                  |                | 9150         | 978,011.10                   |                   |                       |
| 3) Accounts Receivable                                                          |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                                  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                         |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                                       |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                         |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                                         |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS                                                                 |                |              | 1,049,942.09                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                        |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                                               |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED OUTFLOWS                                                      |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                                           |                |              |                              |                   |                       |
| 1) Accounts Payable                                                             |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                                   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                           |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                                                |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                             |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES                                                            |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                         |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                                |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED INFLOWS                                                       |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                                           |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 1,049,942.09                 |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 330.43                       | 250.00            | -24.3%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (141,169.60)                 | 0.00              | -100.0%               |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 67,641.00                    | 35,000.00         | -48.3%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | (73,198.17)                  | 35,250.00         | -148.2%               |
| <b>TOTAL, REVENUES</b>                                   |                |              | (73,198.17)                  | 35,250.00         | -148.2%               |

| Description                                            | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS                                                   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food                                                   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services                                                         |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                             |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                                               |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                          |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                               |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                          |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                              |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 10,752.30                    | 0.00              | -100.0%               |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>10,752.30</b>             | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                       |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                   |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                                            |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                            |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | <b>10,752.30</b>             | <b>0.00</b>       | <b>-100.0%</b>        |

| Description                                              | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                               |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS OUT</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                 |                | 7619         | 22,241.54                    | 38,790.98         | 74.4%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT                       |                |              | 22,241.54                    | 38,790.98         | 74.4%                 |
| <b>OTHER SOURCES/USES</b>                                |                |              |                              |                   |                       |
| <b>SOURCES</b>                                           |                |              |                              |                   |                       |
| Other Sources                                            |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                              |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                              |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs       |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                 |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                     |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                 |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                   |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(- b + c - d + e) |                |              | (22,241.54)                  | (38,790.98)       | 74.4%                 |

| Description                                                                                                            | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | (73,198.17)                  | 35,250.00         | -148.2%               |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | (73,198.17)                  | 35,250.00         | -148.2%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 10,752.30                    | 0.00              | -100.0%               |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 10,752.30                    | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (83,950.47)                  | 35,250.00         | -142.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 22,241.54                    | 38,790.98         | 74.4%                 |
| 2) Other Sources/Uses                                                                                                  |                |                     |                              |                   |                       |
| a) Sources                                                                                                             |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                                |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                                       |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                 |                |                     | (22,241.54)                  | (38,790.98)       | 74.4%                 |

| Description                                                    | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (106,192.01)                 | (3,540.98)        | -96.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,156,134.10                 | 1,049,942.09      | -9.2%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,049,942.09                 | 1,046,401.11      | -0.3%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                  |                | 9740         | 978,011.10                   | 978,011.10        | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 71,930.99                    | 68,390.01         | -4.9%                 |
| Endowment funds in the County Treasury                         | 0000           | 9780         | 71,930.99                    |                   |                       |
| Endowment funds in the County Treasury                         | 0000           | 9780         |                              | 68,390.01         |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22           | 2022-23    |
|---------------------------|------------------------|-------------------|------------|
|                           |                        | Unaudited Actuals | Budget     |
| 9010                      | Other Restricted Local | 978,011.10        | 978,011.10 |
| Total, Restricted Balance |                        | 978,011.10        | 978,011.10 |

| FEDERAL DEFERRED<br>Federal Program Name                                                             | Extended Learning Opportunity<br>ESSER II State Reserve |          |           |                             |                           |             |                                                   |                                                  |                 |                             | IDEA<br>PLA-142 | Title II<br>Quality Teacher | REAP      |
|------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------|-----------|-----------------------------|---------------------------|-------------|---------------------------------------------------|--------------------------------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------|
|                                                                                                      | Title I<br>ESSER I                                      | ESSER II | ESSER III | 25% of 3513<br>Award Amount | ESSER II State<br>Reserve | ELD DEER II | ELD ESSER II<br>State Reserve,<br>Emergency Needs | ELD ESSER III<br>State Reserve,<br>Learning Loss | IDEA<br>PLA-142 | Title II<br>Quality Teacher |                 |                             |           |
| Federal Category 9                                                                                   | 84,425                                                  | 84,425   | 84,425    | 84,425                      | 84,425                    | 84,425      | 84,425                                            | 84,425                                           | 84,425          | 84,367                      |                 |                             |           |
| Resources C666                                                                                       | 3010                                                    | 3215     | 3215      | 3214                        | 3216                      | 3217        | 3218                                              | 3219                                             | 3310            | 4035                        |                 |                             | 5611      |
| Revenue Offset                                                                                       | 8290                                                    | 8290     | 8290      | 8290                        | 8290                      | 8290        | 8290                                              | 8290                                             | 8181            | 8290                        |                 |                             | 8290      |
| Local Description                                                                                    | 0000                                                    | 0000     | 0000      | 0000                        | 0000                      | 0000        | 0000                                              | 0000                                             | 1329            | 2356                        |                 |                             | 0000      |
| Award                                                                                                | (587.00)                                                | 3,840.50 | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 33.00                       |                 |                             | 0.00      |
| 2. Current Year Award                                                                                | 13,088.00                                               | 0.00     | 73,008.00 | 18,252.00                   | 9,524.00                  | 2,186.00    | 6,209.00                                          | 10,703.00                                        | 14,038.00       | 2,657.00                    |                 |                             | 26,412.00 |
| 3. Required Matching Funds                                                                           | 0.00                                                    | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 4. Total Available Award                                                                             | 12,597.00                                               | 3,840.50 | 73,008.00 | 18,252.00                   | 9,524.00                  | 2,186.00    | 6,209.00                                          | 10,703.00                                        | 14,038.00       | 2,657.00                    |                 |                             | 26,412.00 |
| (turn lines 1,2&3)                                                                                   |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             |           |
| 5. Revenue Deferred from Prior Year                                                                  | 0.00                                                    | 123.50   | 4,063.00  | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 6. Cash Received in Current Year                                                                     | 12,399.00                                               | 3,717.00 | 25,536.00 | 0.00                        | 2,361.00                  | 547.00      | 1,552.00                                          | 2,676.00                                         | 0.00            | 2,621.00                    |                 |                             | 26,412.00 |
| 7. Contributed Matching Funds                                                                        | 487.25                                                  | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | (487.25)  |
| 8. Total Available                                                                                   | 12,886.25                                               | 3,840.50 | 25,536.00 | 0.00                        | 2,361.00                  | 547.00      | 1,552.00                                          | 2,676.00                                         | 0.00            | 2,621.00                    |                 |                             | 25,924.75 |
| (turn lines 5,6&7)                                                                                   |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             |           |
| 9. Donor Authorized Expenditures                                                                     | 12,988.25                                               | 3,840.50 | 26,163.95 | 0.00                        | 9,524.00                  | 2,186.00    | 6,209.00                                          | 4,130.47                                         | 14,038.00       | 2,657.00                    |                 |                             | 25,924.75 |
| 10 Non Donor - Authorized Expenditures                                                               | 0.00                                                    | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 11. Total Expenditures                                                                               | 12,988.25                                               | 3,840.50 | 26,163.95 | 0.00                        | 9,524.00                  | 2,186.00    | 6,209.00                                          | 4,130.47                                         | 14,038.00       | 2,657.00                    |                 |                             | 25,924.75 |
| (line 9 plus line 10)                                                                                |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             |           |
| 12. Amounts Included in Line 6 above for<br>prior Year Adjustments                                   | 0.00                                                    | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 13. Calculation of Deferred Revenue<br>or AP & AFR amounts                                           | (102.00)                                                | 0.00     | 4,063.00  | (6,827.95)                  | (7,143.00)                | (1,639.00)  | (4,657.00)                                        | (1,454.47)                                       | (14,038.00)     | (36.00)                     |                 |                             | 0.00      |
| (line 8 minus line 9 plus line 12)                                                                   |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             |           |
| 14. Deferred Revenue                                                                                 | 0.00                                                    | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 15. Accrued Expenses                                                                                 | 0.00                                                    | 0.00     | 0.00      | 0.00                        | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
| 16. Available Funds                                                                                  | 102.00                                                  | 0.00     | 9,627.95  | 0.00                        | 7,143.00                  | 1,639.00    | 4,657.00                                          | 1,454.47                                         | 29,528.00       | 36.00                       |                 |                             | 0.00      |
| 14. Unpaid Grant Award Calculation<br>(line 4 minus line 9)                                          |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             | 51,188.42 |
| 15. If Carryover is allowed, enter line 14<br>amount here                                            | 0.00                                                    | 0.00     | 43,844.05 | 18,252.00                   | 0.00                      | 0.00        | 0.00                                              | 6,572.53                                         | 0.00            | 0.00                        |                 |                             | 487.25    |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00                                                    | 0.00     | 43,844.05 | 18,252.00                   | 0.00                      | 0.00        | 0.00                                              | 0.00                                             | 0.00            | 0.00                        |                 |                             | 0.00      |
|                                                                                                      | 12,597.00                                               | 3,840.50 | 26,163.95 | 0.00                        | 9,524.00                  | 2,186.00    | 6,209.00                                          | 4,130.47                                         | 29,528.00       | 2,657.00                    |                 |                             | 26,412.00 |
|                                                                                                      |                                                         |          |           |                             |                           |             |                                                   |                                                  |                 |                             |                 |                             | 58,748.82 |

|                                                                                                      |                             |                       |                  |
|------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------|------------------|
| <b>State Deferred</b>                                                                                | <b>Universal</b>            | <b>AB86 In Person</b> |                  |
| <b>State Program Name</b>                                                                            | <b>PreKindergarten Plan</b> | <b>Instruction</b>    |                  |
| <b>State ID# If any (or pCA)</b>                                                                     | <b>25593</b>                | <b>25560</b>          |                  |
| <b>Resource Code</b>                                                                                 | <b>6053</b>                 | <b>7422</b>           |                  |
| <b>Revenue Object</b>                                                                                | <b>8590</b>                 | <b>8590</b>           |                  |
| <b>Local Description</b>                                                                             | <b>6053</b>                 | <b>7422</b>           |                  |
|                                                                                                      |                             |                       | <b>TOTALS</b>    |
| <b>Award</b>                                                                                         |                             |                       |                  |
| 1. Prior Year Carryover                                                                              | 0.00                        | 35,757.00             | <b>35,757.00</b> |
| 2 a. Current Year Award                                                                              | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| b. Flexibility Transfers                                                                             | 0.00                        | 0.00                  | <b>0.00</b>      |
| c. Distribution of Per ADA allocation                                                                |                             |                       | <b>0.00</b>      |
| d. Adj Curr Yr Award                                                                                 | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| (sum lines 2a,2b &2c                                                                                 |                             |                       |                  |
| 3. Required Matching Funds/Other                                                                     |                             |                       | <b>0.00</b>      |
| <b>4.Total Available Award</b>                                                                       | <b>27,034.00</b>            | <b>35,757.00</b>      | <b>62,791.00</b> |
| (sum lines 1,2d & 3)                                                                                 |                             |                       |                  |
| <b>Revenues</b>                                                                                      |                             |                       |                  |
| 5. Revenue Deferred from Prior year                                                                  | 0.00                        | 15,327.00             | <b>15,327.00</b> |
| 6. Cash Received in Current Year                                                                     | 27,034.00                   | 20,430.00             | <b>47,464.00</b> |
| 7. Contributed matching Funds                                                                        | 0.00                        | 0.00                  | <b>0.00</b>      |
| <b>8. Total Available</b>                                                                            | <b>27,034.00</b>            | <b>35,757.00</b>      | <b>62,791.00</b> |
| (sum lines 5,6&7)                                                                                    |                             |                       |                  |
| <b>Expenditures</b>                                                                                  |                             |                       |                  |
| 9.Donor Authorized Expenditures                                                                      | 0.00                        | 35,757.00             | <b>35,757.00</b> |
| 10.Non Donor - Authorized Expenditures                                                               |                             |                       | <b>0.00</b>      |
| <b>11. Total Expenditures</b>                                                                        | <b>0.00</b>                 | <b>35,757.00</b>      | <b>35,757.00</b> |
| (line 9 plus line 10)                                                                                |                             |                       |                  |
| 12. Amounts included<br>in Line 6 above for<br>prior Year Adjustments                                |                             |                       | <b>0.00</b>      |
| 13. Calculation of deferred Revenue<br>or A/P & A/R amounts<br>(line 8 minus line 9 plus line 12)    | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| a. Deferred Revenue                                                                                  | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| b. Accounts Payable                                                                                  | 0.00                        | 0.00                  | <b>0.00</b>      |
| c. Accounts Receivable                                                                               | 0.00                        | 0.00                  | <b>0.00</b>      |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| 15. If Carryover is allowed, enter line 14<br>amount here                                            | 27,034.00                   | 0.00                  | <b>27,034.00</b> |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00                        | 35,757.00             | <b>35,757.00</b> |



|                                                | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases  | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|------------------------------------------------|--------------------------------|---------------------------------------|------------------------------|-----------|------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |           |            |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Total/Net OPEB Liability                       | 1,347,696.00                   |                                       | 1,347,696.00                 |           | 613,873.00 | 733,823.00                |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Governmental activities long-term liabilities  | 1,347,696.00                   | 0.00                                  | 1,347,696.00                 | 0.00      | 613,873.00 | 733,823.00                | 0.00                           |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |           |            |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |           |            | 0.00                      |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00       | 0.00                      | 0.00                           |

SELPA: North Santa Cruz County (SC)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

Provide the condition number, if any, to be used in the calculation below:

|                         | State and Local | Local Only |
|-------------------------|-----------------|------------|
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
| Total exempt reductions | 0.00            | 0.00       |

**SELPA:** North Santa Cruz County (SC)

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

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

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

|                                                                                                                            | State and Local | Local Only |
|----------------------------------------------------------------------------------------------------------------------------|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)                             |                 |            |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)                                |                 |            |
| Increase in funding (if difference is positive)                                                                            | 0.00            |            |
| Maximum available for MOE reduction (50% of increase in funding)                                                           | 0.00 (a)        |            |
| Current year funding (IDEA Section 619 - Resources 3308 and 3315)                                                          |                 |            |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315) | 0.00 (b)        |            |

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

\_\_\_\_\_ (c)

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

\_\_\_\_\_ 0.00 (d)

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

\_\_\_\_\_

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

\_\_\_\_\_ (e)

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

\_\_\_\_\_ 0.00 (f)

**Note:** If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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SELPA: North Santa Cruz County (SC)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

|                                                                                                                       | Column A<br>Actual Expenditures<br>(LE-CY Worksheet)<br>FY 2021-22 | Column B<br>Actual Expenditures<br>Comparison Year<br>2020-21 | Column C<br>Difference<br>(A - B) |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|
| a. Total special education expenditures                                                                               | 125,460.23                                                         |                                                               |                                   |
| b. Less: Expenditures paid from federal sources                                                                       | 14,038.00                                                          |                                                               |                                   |
| c. Expenditures paid from state and local sources                                                                     | 111,422.23                                                         | 94,006.25                                                     |                                   |
| Add/Less: Adjustments required for MOE calculation<br>Comparison year's expenditures, adjusted for MOE<br>calculation |                                                                    | 0.00                                                          |                                   |
|                                                                                                                       |                                                                    | 94,006.25                                                     |                                   |
| Less: Exempt reduction(s) for SECTION 1                                                                               |                                                                    | 0.00                                                          |                                   |
| Less: 50% reduction from SECTION 2                                                                                    |                                                                    | 0.00                                                          |                                   |
| Net expenditures paid from state and local sources                                                                    | 111,422.23                                                         | 94,006.25                                                     | 17,415.98                         |

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

|                                                                                                                       | Actual<br>FY 2021-22 | Comparison Year<br>2020-21 | Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|------------|
| a. Total special education expenditures                                                                               | 125,460.23           |                            |            |
| b. Less: Expenditures paid from federal sources                                                                       | 14,038.00            |                            |            |
| c. Expenditures paid from state and local sources                                                                     | 111,422.23           | 94,006.25                  |            |
| Add/Less: Adjustments required for MOE calculation<br>Comparison year's expenditures, adjusted for MOE<br>calculation |                      | 0.00                       |            |
|                                                                                                                       |                      | 94,006.25                  |            |
| Less: Exempt reduction(s) from SECTION 1                                                                              |                      | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                    |                      | 0.00                       |            |
| Net expenditures paid from state and local sources                                                                    | 111,422.23           | 94,006.25                  |            |
| d. Special education unduplicated pupil count                                                                         | 12                   | 7                          |            |
| e. Per capita state and local expenditures (A2c/A2d)                                                                  | 9,285.19             | 13,429.46                  | (4,144.27) |

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

**SELPA:** North Santa Cruz County (SC)

**B. LOCAL EXPENDITURES ONLY METHOD**

|                                                                                                                                                             | Actual<br>FY 2021-22 | Comparison Year<br>2020-21 | Difference |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. |                      |                            |            |
| a. Expenditures paid from local sources                                                                                                                     | 12,267.08            | 0.00                       |            |
| Add/Less: Adjustments required for MOE calculation                                                                                                          |                      | 0.00                       |            |
| Comparison year's expenditures, adjusted for MOE calculation                                                                                                |                      | 0.00                       |            |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                    |                      | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                                                          |                      | 0.00                       |            |
| Net expenditures paid from local sources                                                                                                                    | 12,267.08            | 0.00                       | 12,267.08  |

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

|                                                                                                                                                                            | Actual<br>FY 2021-22 | Comparison Year<br>2020-21 | Difference |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. |                      |                            |            |
| a. Expenditures paid from local sources                                                                                                                                    | 12,267.08            | 0.00                       |            |
| Add/Less: Adjustments required for MOE calculation                                                                                                                         |                      | 0.00                       |            |
| Comparison year's expenditures, adjusted for MOE                                                                                                                           |                      | 0.00                       |            |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                                   |                      | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                                                                         |                      | 0.00                       |            |
| Net expenditures paid from local sources                                                                                                                                   | 12,267.08            | 0.00                       |            |
| b. Special education unduplicated pupil count                                                                                                                              | 12                   | 7                          |            |
| c. Per capita local expenditures (B2a/B2b)                                                                                                                                 | 1,022.26             | 0.00                       | 1,022.26   |

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

Rebecca Olker  
Contact Name

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Telephone Number

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Title

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| Object Code                                                                          | Description                                                                                                                                                         | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total      |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|------------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                      |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              |            |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              | 12         |
| 1000-1999                                                                            | Certificated Salaries                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 46,528.55                              |              | 46,528.55  |
| 2000-2999                                                                            | Classified Salaries                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 3000-3999                                                                            | Employee Benefits                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 8,891.93                               |              | 8,891.93   |
| 4000-4999                                                                            | Books and Supplies                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,305.97                               |              | 1,305.97   |
| 5000-5999                                                                            | Services and Other Operating Expenditures                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 37,165.00                              |              | 37,165.00  |
| 6000-6999                                                                            | Capital Outlay (except Object 6600 & Object 6910)                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7130                                                                                 | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7430-7439                                                                            | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                      | Total Direct Costs                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 93,891.45                              | 0.00         | 93,891.45  |
| 7310                                                                                 | Transfers of Indirect Costs                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,729.75                               |              | 5,729.75   |
| 7350                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| PCRA                                                                                 | Program Cost Report Allocations                                                                                                                                     | 25,839.03                                  |                                   |                                             |                                        |                                                   |                                        |              | 25,839.03  |
|                                                                                      | Total Indirect Costs and PCR Allocations                                                                                                                            | 25,839.03                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,729.75                               | 0.00         | 31,568.78  |
| <b>TOTAL COSTS</b>                                                                   |                                                                                                                                                                     | 25,839.03                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 99,621.20                              | 0.00         | 125,460.23 |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              |            |
| 1000-1999                                                                            | Certificated Salaries                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 11,406.26                              |              | 11,406.26  |
| 2000-2999                                                                            | Classified Salaries                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 3000-3999                                                                            | Employee Benefits                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 2,370.64                               |              | 2,370.64   |
| 4000-4999                                                                            | Books and Supplies                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 5000-5999                                                                            | Services and Other Operating Expenditures                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 6000-6999                                                                            | Capital Outlay (except Object 6600 & Object 6910)                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7130                                                                                 | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7430-7439                                                                            | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                      | Total Direct Costs                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 13,776.90                              | 0.00         | 13,776.90  |
| 7310                                                                                 | Transfers of Indirect Costs                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 261.10                                 |              | 261.10     |
| 7350                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                      | Total Indirect Costs                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 261.10                                 | 0.00         | 261.10     |
| <b>TOTAL BEFORE OBJECT 8980</b>                                                      |                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 14,038.00                              | 0.00         | 14,038.00  |
| 8980                                                                                 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00       |
| <b>TOTAL COSTS</b>                                                                   |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              | 14,038.00  |

| Object Code                                                                                              | Description                                                                                                                                                                              | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total      |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |            |
| 1000-1999                                                                                                | Certificated Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 35,122.29                              |              | 35,122.29  |
| 2000-2999                                                                                                | Classified Salaries                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 3000-3999                                                                                                | Employee Benefits                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 6,521.29                               |              | 6,521.29   |
| 4000-4999                                                                                                | Books and Supplies                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,305.97                               |              | 1,305.97   |
| 5000-5999                                                                                                | Services and Other Operating Expenditures                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 37,165.00                              |              | 37,165.00  |
| 6000-6999                                                                                                | Capital Outlay (except Object 6600 & Object 6910)                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7130                                                                                                     | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7430-7439                                                                                                | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                                          | Total Direct Costs                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 80,114.55                              | 0.00         | 80,114.55  |
| 7310                                                                                                     | Transfers of Indirect Costs                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,468.65                               |              | 5,468.65   |
| 7350                                                                                                     | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| PCRA                                                                                                     | Program Cost Report Allocations                                                                                                                                                          | 25,839.03                                  |                                   |                                             |                                        |                                                   |                                        |              | 25,839.03  |
|                                                                                                          | Total Indirect Costs and PCR Allocations                                                                                                                                                 | 25,839.03                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,468.65                               | 0.00         | 31,307.68  |
|                                                                                                          | TOTAL BEFORE OBJECT 8980                                                                                                                                                                 | 25,839.03                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 85,583.20                              | 0.00         | 111,422.23 |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00       |
|                                                                                                          | TOTAL COSTS                                                                                                                                                                              |                                            |                                   |                                             |                                        |                                                   |                                        |              | 111,422.23 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |            |
| 1000-1999                                                                                                | Certificated Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 2000-2999                                                                                                | Classified Salaries                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 3000-3999                                                                                                | Employee Benefits                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 4000-4999                                                                                                | Books and Supplies                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 5000-5999                                                                                                | Services and Other Operating Expenditures                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               |              | 1,000.00   |
| 6000-6999                                                                                                | Capital Outlay (except Object 6600 & Object 6910)                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7130                                                                                                     | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7430-7439                                                                                                | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                                          | Total Direct Costs                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               | 0.00         | 1,000.00   |
| 7310                                                                                                     | Transfers of Indirect Costs                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
| 7350                                                                                                     | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00       |
|                                                                                                          | Total Indirect Costs                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   | 0.00         | 0.00       |
|                                                                                                          | TOTAL BEFORE OBJECT 8980                                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               | 0.00         | 1,000.00   |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00       |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              |            |
|                                                                                                          | TOTAL COSTS                                                                                                                                                                              |                                            |                                   |                                             |                                        |                                                   |                                        |              | 11,267.08  |
|                                                                                                          |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              | 12,267.08  |

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

| 2020-21 Expenditures                                                                                                                                                                                             | A. State and Local | B. Local Only |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section          |                    |               |
| 2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)       |                    |               |
|                                                                                                                                                                                                                  |                    |               |
| 3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) |                    |               |
|                                                                                                                                                                                                                  |                    |               |
| 4. Enter any other adjustments, not included in Line 1 (explain below)                                                                                                                                           |                    |               |
|                                                                                                                                                                                                                  |                    |               |
| 5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation<br>(Sum lines 1 through 4)                                                                                                                         | 0.00               | 0.00          |
| <b>C. Unduplicated Pupil Count</b>                                                                                                                                                                               |                    |               |
| 1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet                                                                                             | 7.00               |               |
| 2. Enter any adjustments not included in Line C1 (explain below)                                                                                                                                                 |                    |               |
|                                                                                                                                                                                                                  |                    |               |
| 3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation<br>(Line C1 plus Line C2)                                                                                                              | 7.00               |               |

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

### SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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**SECTION 2**

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

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

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

|                                                                                                                | State and Local | Local Only |
|----------------------------------------------------------------------------------------------------------------|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)                           |                 |            |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)           |                 |            |
| Increase in funding (if difference is positive)                                                                | 0.00            |            |
| Maximum available for MOE reduction (50% of increase in funding)                                               | 0.00 (a)        |            |
| Current year funding (IDEA Section 619 - Resource 3315)                                                        |                 |            |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b)        |            |

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

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

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

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

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

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

|  |
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|  |
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**SECTION 3**

|                                                                                                                                                                  | Column A                                           | Column B                                          | Column C              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------|-----------------------|
|                                                                                                                                                                  | Budgeted Amounts<br>(LB-B Worksheet)<br>FY 2022-23 | Actual Expenditures<br>Comparison Year<br>2021-22 | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>                                                                                                           |                                                    |                                                   |                       |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. |                                                    |                                                   |                       |
| a. Total special education expenditures                                                                                                                          | 74,426.08                                          |                                                   |                       |
| b. Less: Expenditures paid from federal sources                                                                                                                  | 14,042.00                                          |                                                   |                       |
| c. Expenditures paid from state and local sources                                                                                                                | 60,384.08                                          | 111,422.23                                        |                       |
| Add/Less: Adjustments and/or PCRA required for MOE calculation                                                                                                   |                                                    | (25,839.03)                                       |                       |
| Comparison year's expenditures, adjusted for MOE calculation                                                                                                     |                                                    | 85,583.20                                         |                       |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                         |                                                    | 0.00                                              |                       |
| Less: 50% reduction from SECTION 2                                                                                                                               |                                                    | 0.00                                              |                       |
| Net expenditures paid from state and local sources                                                                                                               | 60,384.08                                          | 85,583.20                                         | (25,199.12)           |

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

|                                                                                                                                                                                 | Budgeted Amounts<br>FY 2022-23 | Comparison Year<br>2020-21 | Difference |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. |                                |                            |            |
| a. Total special education expenditures                                                                                                                                         | 74,426.08                      |                            |            |
| b. Less: Expenditures paid from federal sources                                                                                                                                 | 14,042.00                      |                            |            |
| c. Expenditures paid from state and local sources                                                                                                                               | 60,384.08                      | 94,006.25                  |            |
| Add/Less: Adjustments and/or PCRA required for MOE calculation                                                                                                                  |                                | (30,378.18)                |            |
| Comparison year's expenditures, adjusted for MOE calculation                                                                                                                    |                                | 63,628.07                  |            |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                                        |                                | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                                                                              |                                | 0.00                       |            |
| Net expenditures paid from state and local sources                                                                                                                              | 60,384.08                      | 63,628.07                  |            |
| d. Special education unduplicated pupil count                                                                                                                                   | 10                             | 7                          |            |
| e. Per capita state and local expenditures (A2c/A2d)                                                                                                                            | 6,038.41                       | 9,089.72                   | (3,051.31) |

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

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**B. LOCAL EXPENDITURES ONLY METHOD**

|                                                                                                                                                             | Budget<br>FY 2022-23 | Comparison Year<br>2021-22 | Difference |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. |                      |                            |            |
| a. Expenditures paid from local sources                                                                                                                     | 29,033.97            | 12,267.08                  |            |
| Add/Less: Adjustments required for MOE calculation                                                                                                          |                      | 0.00                       |            |
| Comparison year's expenditures, adjusted for MOE calculation                                                                                                |                      | 12,267.08                  |            |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                    |                      | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                                                          |                      | 0.00                       |            |
| Net expenditures paid from local sources                                                                                                                    | 29,033.97            | 12,267.08                  | 16,766.89  |

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

|                                                                                                                                                                  | Budget<br>FY 2022-23 | Comparison Year<br>2021-22 | Difference |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures |                      |                            |            |
| a. Expenditures paid from local sources                                                                                                                          | 29,033.97            | 12,267.08                  |            |
| Add/Less: Adjustments required for MOE calculation                                                                                                               |                      | 0.00                       |            |
| Comparison year's expenditures, adjusted for MOE calculation                                                                                                     |                      | 12,267.08                  |            |
| Less: Exempt reduction(s) from SECTION 1                                                                                                                         |                      | 0.00                       |            |
| Less: 50% reduction from SECTION 2                                                                                                                               |                      | 0.00                       |            |
| Net expenditures paid from local sources                                                                                                                         | 29,033.97            | 12,267.08                  |            |
| b. Special education unduplicated pupil count                                                                                                                    | 10                   | 12                         |            |
| c. Per capita local expenditures (B2a/B2b)                                                                                                                       | 2,903.40             | 1,022.26                   | 1,881.14   |

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

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Title

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| Object Code                                                                          | Description                                                                                                                                                         | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total     |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|-----------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                      |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              | 10        |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999                                                                            | Certificated Salaries                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 46,528.55                              |              | 46,528.55 |
| 2000-2999                                                                            | Classified Salaries                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 3000-3999                                                                            | Employee Benefits                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 8,891.93                               |              | 8,891.93  |
| 4000-4999                                                                            | Books and Supplies                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,305.97                               |              | 1,305.97  |
| 5000-5999                                                                            | Services and Other Operating Expenditures                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 37,165.00                              |              | 37,165.00 |
| 6000-6999                                                                            | Capital Outlay (exclude Object 6600 & Object 6910)                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130                                                                                 | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439                                                                            | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                      | Total Direct Costs                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 93,891.45                              | 0.00         | 93,891.45 |
| 7310                                                                                 | Transfers of Indirect Costs                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,729.75                               |              | 5,729.75  |
| 7350                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| PCRA                                                                                 | Program Cost Report Allocations (non-add)                                                                                                                           | 25,839.03                                  |                                   |                                             |                                        |                                                   |                                        |              | 25,839.03 |
|                                                                                      | Total Indirect Costs                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,729.75                               | 0.00         | 5,729.75  |
|                                                                                      | TOTAL COSTS                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 99,621.20                              | 0.00         | 99,621.20 |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999                                                                            | Certificated Salaries                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 11,406.26                              |              | 11,406.26 |
| 2000-2999                                                                            | Classified Salaries                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 3000-3999                                                                            | Employee Benefits                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 2,370.64                               |              | 2,370.64  |
| 4000-4999                                                                            | Books and Supplies                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 5000-5999                                                                            | Services and Other Operating Expenditures                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 6000-6999                                                                            | Capital Outlay (exclude Object 6600 & 6910)                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130                                                                                 | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439                                                                            | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                      | Total Direct Costs                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 13,776.90                              | 0.00         | 13,776.90 |
| 7310                                                                                 | Transfers of Indirect Costs                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 261.10                                 |              | 261.10    |
| 7350                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                      | Total Indirect Costs                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 261.10                                 | 0.00         | 261.10    |
|                                                                                      | TOTAL BEFORE OBJECT 8980                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 14,038.00                              | 0.00         | 14,038.00 |
| 8980                                                                                 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
|                                                                                      | TOTAL COSTS                                                                                                                                                         |                                            |                                   |                                             |                                        |                                                   |                                        |              | 14,038.00 |

| Object Code                                                                                              | Description                                                                                                                                                                              | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total     |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|-----------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999                                                                                                | Certificated Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 35,122.29                              |              | 35,122.29 |
| 2000-2999                                                                                                | Classified Salaries                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 3000-3999                                                                                                | Employee Benefits                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 6,521.29                               |              | 6,521.29  |
| 4000-4999                                                                                                | Books and Supplies                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,305.97                               |              | 1,305.97  |
| 5000-5999                                                                                                | Services and Other Operating Expenditures                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 37,165.00                              |              | 37,165.00 |
| 6000-6999                                                                                                | Capital Outlay (exclude Object 6600 & Object 6910)                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130                                                                                                     | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439                                                                                                | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                                          | Total Direct Costs                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 80,114.55                              | 0.00         | 80,114.55 |
| 7310                                                                                                     | Transfers of Indirect Costs                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,468.65                               |              | 5,468.65  |
| 7350                                                                                                     | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| PCRA                                                                                                     | Program Cost Report Allocations (non-add)                                                                                                                                                | 25,839.03                                  |                                   |                                             |                                        |                                                   |                                        |              | 25,839.03 |
|                                                                                                          | Total Indirect Costs                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,468.65                               | 0.00         | 5,468.65  |
|                                                                                                          | TOTAL BEFORE OBJECT 8980                                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 85,583.20                              | 0.00         | 85,583.20 |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
| <b>TOTAL COSTS</b>                                                                                       |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
|                                                                                                          |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              | 85,583.20 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999                                                                                                | Certificated Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 2000-2999                                                                                                | Classified Salaries                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 3000-3999                                                                                                | Employee Benefits                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 4000-4999                                                                                                | Books and Supplies                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 5000-5999                                                                                                | Services and Other Operating Expenditures                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               |              | 1,000.00  |
| 6000-6999                                                                                                | Capital Outlay (exclude Object 6600 & 6910)                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130                                                                                                     | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439                                                                                                | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                                          | Total Direct Costs                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               | 0.00         | 1,000.00  |
| 7310                                                                                                     | Transfers of Indirect Costs                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7350                                                                                                     | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                                          | Total Indirect Costs                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   | 0.00         | 0.00      |
|                                                                                                          | TOTAL BEFORE OBJECT 8980                                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,000.00                               | 0.00         | 1,000.00  |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
| 8980                                                                                                     | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240; goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
| <b>TOTAL COSTS</b>                                                                                       |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
|                                                                                                          |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              | 11,267.08 |
|                                                                                                          |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                        |              | 12,267.08 |

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

| Object Code | Description                                                                                                                                                   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total     |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|-----------|
|             | <b>UNDUPLICATED PUPIL COUNT</b>                                                                                                                               |                                            |                                   |                                             |                                        |                                                   |                                        |              | 10        |
|             | <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                                                                             |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999   | Certificated Salaries                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 45,311.47                              |              | 45,311.47 |
| 2000-2999   | Classified Salaries                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 370.00                                 |              | 370.00    |
| 3000-3999   | Employee Benefits                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 8,725.29                               |              | 8,725.29  |
| 4000-4999   | Books and Supplies                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,323.33                               |              | 1,323.33  |
| 5000-5999   | Services and Other Operating Expenditures                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 13,669.00                              |              | 13,669.00 |
| 6000-6999   | Capital Outlay (except Object 6600 & Object 6910)                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130        | State Special Schools                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439   | Debt Service                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|             | Total Direct Costs                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 69,399.09                              | 0.00         | 69,399.09 |
| 7310        | Transfers of Indirect Costs                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,026.99                               |              | 5,026.99  |
| 7350        | Transfers of Indirect Costs - Interfund                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|             | Total Indirect Costs                                                                                                                                          | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,026.99                               | 0.00         | 5,026.99  |
|             | TOTAL COSTS                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 74,426.08                              | 0.00         | 74,426.08 |
|             | <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>                                                            |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999   | Certificated Salaries                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 34,748.15                              |              | 34,748.15 |
| 2000-2999   | Classified Salaries                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 370.00                                 |              | 370.00    |
| 3000-3999   | Employee Benefits                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 6,299.40                               |              | 6,299.40  |
| 4000-4999   | Books and Supplies                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,302.62                               |              | 1,302.62  |
| 5000-5999   | Services and Other Operating Expenditures                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 13,669.00                              |              | 13,669.00 |
| 6000-6999   | Capital Outlay (except Object 6600 & Object 6910)                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130        | State Special Schools                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439   | Debt Service                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|             | Total Direct Costs                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 56,389.17                              | 0.00         | 56,389.17 |
| 7310        | Transfers of Indirect Costs                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 3,994.91                               |              | 3,994.91  |
| 7350        | Transfers of Indirect Costs - Interfund                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|             | Total Indirect Costs                                                                                                                                          | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 3,994.91                               | 0.00         | 3,994.91  |
|             | TOTAL BEFORE OBJECT 8980                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 60,384.08                              | 0.00         | 60,384.08 |
| 8980        | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
|             | TOTAL COSTS                                                                                                                                                   |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
|             |                                                                                                                                                               |                                            |                                   |                                             |                                        |                                                   |                                        |              | 60,384.08 |

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Budget vs. Actual Comparison Year  
2022-23 Budget by LEA (LB-B)

Happy Valley Elementary  
Santa Cruz County

| Object Code                                                                       | Description                                                                                                                                                                            | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total     |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|-----------|
| <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |                                                                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
| 1000-1999                                                                         | Certificated Salaries                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 2000-2999                                                                         | Classified Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 3000-3999                                                                         | Employee Benefits                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 4000-4999                                                                         | Books and Supplies                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 5000-5999                                                                         | Services and Other Operating Expenditures                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,020.00                               |              | 1,020.00  |
| 6000-6999                                                                         | Capital Outlay (except Object 6600 & Object 6910)                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7130                                                                              | State Special Schools                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7430-7439                                                                         | Debt Service                                                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                   | Total Direct Costs                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,020.00                               | 0.00         | 1,020.00  |
| 7310                                                                              | Transfers of Indirect Costs                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
| 7350                                                                              | Transfers of Indirect Costs - Interfund                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   |              | 0.00      |
|                                                                                   | Total Indirect Costs                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                   | 0.00         | 0.00      |
|                                                                                   | TOTAL BEFORE OBJECT 8980                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 1,020.00                               | 0.00         | 1,020.00  |
| 8980                                                                              | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                        |              | 0.00      |
| 8980                                                                              | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                        |              |           |
|                                                                                   | TOTAL COSTS                                                                                                                                                                            |                                            |                                   |                                             |                                        |                                                   |                                        |              | 28,013.97 |
|                                                                                   |                                                                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                        |              | 29,033.97 |

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

| Current LEA: 44-69757-0000000 Happy Valley Elementary |                         |                                                                  |
|-------------------------------------------------------|-------------------------|------------------------------------------------------------------|
| Selected SELPA: SC                                    |                         | (Enter a SELPA ID<br>from the list below<br>then save and close) |
| POTENTIAL SELPAS FOR THIS LEA                         |                         | DATE APPROVED                                                    |
| ID                                                    | SELPA-TITLE             | (from Form SEA)                                                  |
| SC                                                    | North Santa Cruz County |                                                                  |

Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

44 59757 000000  
Form SIA

| Description                                           | Direct Costs - Interfund<br>Transfers In<br>5750 | Transfers Out<br>5750 | Indirect Costs - Interfund<br>Transfers In<br>7350 | Transfers Out<br>7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|-------------------------------------------------------|--------------------------------------------------|-----------------------|----------------------------------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
| 01 GENERAL FUND                                       |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 22,242.70                              | 33,929.12                               | 1.16                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       |                                        |                                         | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 11 ADULT EDUCATION FUND                               |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 12 CHILD DEVELOPMENT FUND                             |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 1.16                                    | 0.00                            | 1.16                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 14 DEFERRED MAINTENANCE FUND                          |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 20,000.00                              | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       |                                        | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 21 BUILDING FUND                                      |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 25 CAPITAL FACILITIES FUND                            |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 13,929.12                              | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 53 TAX OVERRIDE FUND                                  |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 56 DEBT SERVICE FUND                                  |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| 57 FOUNDATION PERMANENT FUND                          |                                                  |                       |                                                    |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                                             | 0.00                  | 0.00                                               | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                                                  |                       |                                                    |                       |                                        | 22,241.54                               |                                 |                               |
| Fund Reconciliation                                   |                                                  |                       |                                                    |                       |                                        |                                         | 0.00                            | 0.00                          |

Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                          | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                        |                                         |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                        |                                         | 0.00                            | 0.00                          |
| TOTALS                                   | 0.00                     | 0.00                  | 0.00                       | 0.00                  | 56,171.82                              | 56,171.82                               | 1.16                            | 1.16                          |

Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Happy Valley Elementary

Santa Cruz 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

### GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | OBJECT | VALUE      |
|------|----------|--------|------------|
| 01   | 6512     | 8590   | -17,792.71 |

Explanation: The district is returning funds in resource 6512 object 8590 and receiving the same amount of funds in resource 6546.

|    |      |      |            |
|----|------|------|------------|
| 01 | 7425 | 8590 | -25,760.20 |
|----|------|------|------------|

Explanation: The funding that came into this resource in the prior year was changed to federal from state in the current year, so the revenue had to be journaled in the current year to a federal resource. This corrects the fund balance to be federal in current year.

|    |      |      |           |
|----|------|------|-----------|
| 01 | 7426 | 8590 | -2,861.80 |
|----|------|------|-----------|

Explanation: This resource had a receivable from 2020-21 that was set up for more than was received so the difference is a debit in the current year. The receivable was \$3,239.70 more than what was actually received. That was offset by a small amount of revenue in current year.

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

| FUND | RESOURCE | VALUE      |
|------|----------|------------|
| 01   | 6512     | -17,792.71 |

Explanation: A payable was set up in this resource since the district is swapping funds for resource 6546. The SELPA is taking back resource 6512 funds and replacing them with 6546 funds.

|    |      |            |
|----|------|------------|
| 01 | 7425 | -25,760.20 |
|----|------|------------|

Explanation: The funding that came into this resource in the prior year was changed to federal from state in the current year, so the revenue had to be journaled in the current year to a federal resource. This corrects the fund balance to be federal in current year.

|    |      |           |
|----|------|-----------|
| 01 | 7426 | -2,861.80 |
|----|------|-----------|

Explanation: This resource had a receivable from 2020-21 that was set up for

more than was received so the difference is a debit in the current year. The receivable was \$3,239.70 more than what was actually received. That was offset by a small amount of revenue in current year.

|    |      |             |
|----|------|-------------|
| 57 | 9010 | -109,778.41 |
|----|------|-------------|

Explanation: The district maintains the bulk of the Endowment Fund at the Community Foundation of Santa Cruz County. In 2021-22, the Fund experienced a net loss which is reflected in the district's books as negative revenue.

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

Unaudited Actuals  
2022-23 Budget  
Technical Review Checks

Happy Valley Elementary

Santa Cruz 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

### GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.** EXCEPTION

| FUND                                                                                                                                                                                                                                                                                          | RESOURCE | NEG. EFB  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| 01                                                                                                                                                                                                                                                                                            | 6512     | -6,053.70 |
| Explanation: Carryover into this resource was expected at the time of the adopted budget. No carryover is actually available so these expenditures will be moved to other resources. Budget revisions will be done at 1st Interim so that the resource is not overspent.                      |          |           |
| 01                                                                                                                                                                                                                                                                                            | 6537     | -13.48    |
| Explanation: Carryover amounts into 2022/23 are different than what was expected at the time of the adopted budget so there is not enough carryover to sustain those budget levels. Budget revisions will be done at 1st Interim to lower expenditures so that the resource is not overspent. |          |           |
| Total of negative resource balances for Fund 01                                                                                                                                                                                                                                               |          | -6,067.18 |

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

| FUND                                                                                                                                                                                                                                                                                          | RESOURCE | OBJECT | VALUE     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|-----------|
| 01                                                                                                                                                                                                                                                                                            | 6512     | 9790   | -6,053.70 |
| Explanation: Carryover into this resource was expected at the time of the adopted budget. No carryover is actually available so these expenditures will be moved to other resources. Budget revisions will be done at 1st Interim so that the resource is not overspent.                      |          |        |           |
| 01                                                                                                                                                                                                                                                                                            | 6537     | 9790   | -13.48    |
| Explanation: Carryover amounts into 2022/23 are different than what was expected at the time of the adopted budget so there is not enough carryover to sustain those budget levels. Budget revisions will be done at 1st Interim to lower expenditures so that the resource is not overspent. |          |        |           |

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

port Log  
riod: Unaudited Actuals  
pe of Export: Official

=====  
A: 44-69757-0000000 Happy Valley Elementary

fficial Check for LEA: 44-69757-0000000 is good

-----  
xport of USER General Ledger started at 9/11/2022 8:40:10 PM

FFICIAL Header for LEA: 44-69757-0000000 Happy Valley Elementary  
VERSION 2022.2.0

Fiscal Year: 2021-22  
Type of Data: Unaudited Actuals  
Number of records exported in group 1: 473

Fiscal Year: 2022-23  
Type of Data: Budget  
Number of records exported in group 2: 313

xport USER General Ledger completed at 9/11/2022 8:40:10 PM

-----  
xport of Supplementals (USER ELEMENTs) started at 9/11/2022 8:40:10 PM  
Fiscal Year: 2021-22  
Type of Data: Unaudited Actuals  
Number of records exported in group 3: 2956

Fiscal Year: 2022-23  
Type of Data: Budget  
Number of records exported in group 4: 1514

xport of Supplemental (USER ELEMENTs) completed at 9/11/2022 8:40:10 PM

-----  
xport of Explanations started at 9/11/2022 8:40:10 PM  
Fiscal Year: 2021-22  
Type of Data: Unaudited Actuals  
Number of records exported in group 5: 8

Fiscal Year: 2022-23  
Type of Data: Budget  
Number of records exported in group 6: 4

xport of Explanations completed at 9/11/2022 8:40:10 PM

-----  
xport of TRC Log started at 9/11/2022 8:40:10 PM  
Fiscal Year: 2021-22  
Type of Data: Unaudited Actuals  
Number of records exported in group 7: 87

Fiscal Year: 2022-23  
Type of Data: Budget  
Number of records exported in group 8: 49

xport of TRC Log completed at 9/11/2022 8:40:10 PM

FFICIAL END for LEA: 44-69757-0000000 Happy Valley Elementary

orted to file: C:\SACS2022ALL\Official\44697570000000A.DAT

nd of Official Export Process

**2022–23 Certification of Assurances**

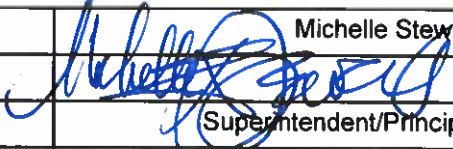
Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

|                                            |                                                                                    |
|--------------------------------------------|------------------------------------------------------------------------------------|
| Authorized Representative's Full Name      | Michelle Stewart                                                                   |
| Authorized Representative's Signature      |  |
| Authorized Representative's Title          | Superintendent/Principal                                                           |
| Authorized Representative's Signature Date | 08/30/2022                                                                         |

**\*\*\*Warning\*\*\***

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**2022–23 Protected Prayer Certification**

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Miguel Cordova, Title I Policy, Program, and Support Office, [MCordova@cde.ca.gov](mailto:MCordova@cde.ca.gov), 916-319-0381

**Protected Prayer Certification Statement**

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

|                                                                                                                                                |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| The authorized representative agrees to the above statement                                                                                    | Yes                      |
| Authorized Representative's Full Name                                                                                                          | Michelle Stewart         |
| Authorized Representative's Title                                                                                                              | Superintendent/Principal |
| Authorized Representative's Signature Date                                                                                                     | 08/02/2022               |
| Comment<br>If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) |                          |

**\*\*\*Warning\*\*\***

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**2022–23 LCAP Federal Addendum Certification****CDE Program Contact:**Local Agency Systems Support Office, [LCAPAddendum@cde.ca.gov](mailto:LCAPAddendum@cde.ca.gov), 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

**Returning Application**

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

|                                                                                                                                                                                                                                                |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>County Office of Education (COE) or District</b><br>For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | 09/15/2021               |
| <b>Direct Funded Charter</b><br>Enter the adoption date of the current LCAP                                                                                                                                                                    |                          |
| <b>Authorized Representative's Full Name</b>                                                                                                                                                                                                   | Michelle Stewart         |
| <b>Authorized Representative's Title</b>                                                                                                                                                                                                       | Superintendent/Principal |

**\*\*\*Warning\*\*\***

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**2022–23 Application for Funding****CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

|                                                                                                                                 |     |
|---------------------------------------------------------------------------------------------------------------------------------|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---------------------------------------------------------------------------------------------------------------------------------|-----|

**District English Learner Advisory Committee Review**

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

|                                                                                                                                                                                                             |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|

**Application for Categorical Programs**

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

|                                                                                                              |     |
|--------------------------------------------------------------------------------------------------------------|-----|
| <b>Title I, Part A (Basic Grant)</b><br>ESSA Sec. 1111 et seq.<br>SACS 3010                                  | Yes |
| <b>Title II, Part A (Supporting Effective Instruction)</b><br>ESEA Sec. 2104<br>SACS 4035                    | Yes |
| <b>Title II, Part A funds used through the Alternative Fund Use Authority (AFUA)</b><br>Section 5211 of ESEA | No  |
| <b>Title III English Learner</b><br>ESEA Sec. 3102<br>SACS 4203                                              | No  |
| <b>Title III Immigrant</b><br>ESEA Sec. 3102<br>SACS 4201                                                    | No  |
| <b>Title IV, Part A (Student and School Support)</b><br>ESSA Sec. 4101<br>SACS 4127                          | No  |
| <b>Title V, Part B Subpart 1 Small, Rural School Achievement Grant</b>                                       | Yes |

**\*\*\*Warning\*\*\***

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## 2022–23 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

|                          |  |
|--------------------------|--|
| ESSA Sec. 5211 SACS 5810 |  |
|--------------------------|--|

**\*\*\*Warning\*\*\***

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**2022–23 Substitute System for Time Accounting**

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

**CDE Program Contact:**

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| 2022–23 Request for authorization                                                                                                                                                       | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system<br>(Maximum 500 characters) |    |

**\*\*\*Warning\*\*\***

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**California Department of Education**

Happy Valley Elementary (44 69757 0000000)

**Consolidated Application**

Status: Certified

Saved by: Paige Lynd

Date: 8/30/2022 2:01 PM

**2022–23 Nonprofit Private School Consultation**

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy, Program, and Support Office, [SHanna@cde.ca.gov](mailto:SHanna@cde.ca.gov), 916-319-0948

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

**Private School's Believed Results of Consultation Allowable Codes**

Y1: meaningful consultation occurred

Y2: timely and meaningful consultation did not occur

Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s)

No

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

**\*\*\*Warning\*\*\***

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Report Date: 8/30/2022

Page 1 of 2

California Department of Education  
Happy Valley Elementary (44 69757 0000000)

**Consolidated Application**

Status: Certified  
Saved by: Paige Lynd  
Date: 8/30/2022 2:01 PM

**2022–23 Nonprofit Private School Consultation**

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

| School Name | School Code | Enrollment | Consultation Occurred | Was Consultation Agreement Met | Signed Written Affirmation on File | Consultation Code | School Added |
|-------------|-------------|------------|-----------------------|--------------------------------|------------------------------------|-------------------|--------------|
|-------------|-------------|------------|-----------------------|--------------------------------|------------------------------------|-------------------|--------------|

**\*\*\*Warning\*\*\***

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Report Date:8/30/2022

**2021-22 Title II, Part A Fiscal Year Expenditure Report, 12 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

|                                     |         |
|-------------------------------------|---------|
| 2021-22 Title II, Part A allocation | \$2,624 |
| Transferred-in amount               | \$0     |
| Transferred-out amount              | \$0     |
| 2021-22 Total allocation            | \$2,624 |

**Professional Development Expenditures**

|                                             |         |
|---------------------------------------------|---------|
| Professional development for teachers       | \$0     |
| Professional development for administrators | \$0     |
| Consulting/Professional services            | \$0     |
| Induction programs                          | \$0     |
| Books and other supplies                    | \$194   |
| Dues and membership                         | \$0     |
| Travel and conferences                      | \$1,782 |

**Personnel and Other Authorized Activities**

|                                              |       |
|----------------------------------------------|-------|
| Certificated personnel salaries              | \$600 |
| Classified personnel salaries                | \$0   |
| Employee benefits                            | \$48  |
| Developing or improving an evaluation system | \$0   |
| Recruitment activities                       | \$0   |
| Retention activities                         | \$0   |
| Class size reduction                         | \$0   |

**Program Expenditures**

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| Direct administrative costs                                                 | \$0     |
| Indirect costs                                                              | \$0     |
| Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation | \$0     |
| Equitable services for nonprofit private schools                            | \$0     |
| Total expenditures                                                          | \$2,624 |
| 2021-22 Unspent funds                                                       | \$0     |

**\*\*\*Warning\*\*\***

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**2021–22 Homeless Education Policy, Requirements, and Implementation**

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Integrated Student Support and Programs Office, [LWheeler@cde.ca.gov](mailto:LWheeler@cde.ca.gov), 916-319-0383  
Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

**Homeless Education Certification**

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
  - b) Includes a dispute resolution process;
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

**Homeless Liaison Contact Information**

|                                                                                                                                            |                          |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Homeless liaison first name                                                                                                                | Michelle                 |
| Homeless liaison last name                                                                                                                 | Stewart                  |
| Homeless liaison title                                                                                                                     | Superintendent/Principal |
| Homeless liaison email address<br>(Format: abc@xyz.zyx)                                                                                    | mstewart@hvesd.com       |
| Homeless liaison telephone number<br>(Format: 999-999-9999)                                                                                | 831-429-1456             |
| Homeless liaison telephone extension                                                                                                       |                          |
| Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education<br>(Format: 0.00) | 1.0                      |

**Homeless Liaison Training Information****\*\*\*Warning\*\*\***

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**2021–22 Homeless Education Policy, Requirements, and Implementation**

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|                                                                                                                          |     |
|--------------------------------------------------------------------------------------------------------------------------|-----|
| Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years | Yes |
| Has the homeless liaison provided training to the following personnel:                                                   |     |
| Principals and other school leaders                                                                                      | Yes |
| Attendance officers and registrars                                                                                       | Yes |
| Teachers and instructional assistants                                                                                    | Yes |
| School counselors                                                                                                        |     |

**Homeless Education Policy and Requirements**

|                                                                                                                        |            |
|------------------------------------------------------------------------------------------------------------------------|------------|
| Does the LEA have a written homeless education policy                                                                  | Yes        |
| No policy comment                                                                                                      |            |
| Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)                 |            |
| Date LEA's board approved the homeless education policy                                                                | 10/26/2016 |
| Does the LEA meet the above federal requirements                                                                       | Yes        |
| Compliance comment                                                                                                     |            |
| Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)                 |            |
| Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth             | Yes        |
| Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth | No         |
| Is the housing questionnaire made available in paper form                                                              | Yes        |
| Did your LEA administer the housing questionnaire to all student body during the school year                           | Yes        |

**Title I, Part A Homeless Expenditures**

|                                                                                                                      |          |
|----------------------------------------------------------------------------------------------------------------------|----------|
| 2021–22 Title I, Part A LEA allocation                                                                               | \$12,973 |
| 2021–22 Title I, Part A direct or indirect services to homeless children reservation                                 | \$1      |
| Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children | \$0      |

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**2021–22 Homeless Education Policy, Requirements, and Implementation**

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**CDE Program Contact:**

Leanne Wheeler, Integrated Student Support and Programs Office, [LWheeler@cde.ca.gov](mailto:LWheeler@cde.ca.gov), 916-319-0383  
Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

|                                                                                                                                                                                     |                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Homeless services provided<br>(Maximum 500 characters)                                                                                                                              |                                                 |
| No expenditures or encumbrances comment<br><br>Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters) | no homeless children currently in the district. |

**\*\*\*Warning\*\*\***

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**2019–20 Title II, Part A Fiscal Year Expenditure Report, 36 Months**

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through June 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fasset (Program), Professional Learning Support & Monitoring Office, [LFasset@cde.ca.gov](mailto:LFasset@cde.ca.gov), 916-323-4963

|                                     |         |
|-------------------------------------|---------|
| 2019–20 Title II, Part A allocation | \$2,038 |
| Transferred-in amount               | \$0     |
| Transferred-out amount              | \$0     |
| 2019–20 Total allocation            | \$2,038 |

**Professional Development Expenditures**

|                                                 |  |
|-------------------------------------------------|--|
| Professional development for teachers           |  |
| Professional development for administrators     |  |
| All other professional development expenditures |  |

**Recruitment, Training, and Retention Expenditures**

|                                                             |  |
|-------------------------------------------------------------|--|
| Recruitment activities                                      |  |
| Training activities                                         |  |
| Retention activities                                        |  |
| All other recruitment, training, and retention expenditures |  |

**Miscellaneous Expenditures**

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| Class size reduction                                                        | \$1,932 |
| Administrative and indirect costs                                           | \$106   |
| Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation |         |
| Equitable services for nonprofit private schools                            |         |
| All other allowable expenditures and encumbrances                           |         |
| Total expenditures and encumbrances                                         | \$2,038 |
| 2019–20 Unspent funds                                                       | \$0     |

**\*\*\*Warning\*\*\***

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**2020–21 Title II, Part A Fiscal Year Expenditure Report, 24 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through June 30, 2022.

**CDE Program Contact:**Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

|                                     |         |
|-------------------------------------|---------|
| 2020–21 Title II, Part A allocation | \$2,607 |
| Transferred-in amount               | \$0     |
| Transferred-out amount              | \$0     |
| 2020–21 Total allocation            | \$2,607 |

**Professional Development Expenditures**

|                                             |     |
|---------------------------------------------|-----|
| Professional development for teachers       | \$0 |
| Professional development for administrators | \$0 |
| Consulting/Professional services            | \$0 |
| Induction programs                          | \$0 |
| Books and other supplies                    | \$0 |
| Dues and membership                         | \$0 |
| Travel and conferences                      | \$7 |

**Personnel and Other Authorized Activities**

|                                              |         |
|----------------------------------------------|---------|
| Certificated personnel salaries              | \$0     |
| Classified personnel salaries                | \$0     |
| Employee benefits                            | \$0     |
| Developing or improving an evaluation system | \$0     |
| Recruitment activities                       | \$0     |
| Retention activities                         | \$0     |
| Class size reduction                         | \$2,388 |

**Program Expenditures**

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| Direct administrative costs                                                 | \$186   |
| Indirect costs                                                              | \$26    |
| Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation | \$0     |
| Equitable services for nonprofit private schools                            | \$0     |
| Total expenditures                                                          | \$2,607 |
| 2020–21 Unspent funds                                                       | \$0     |

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## Board Report

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of            | FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM  | Comment                                     | Expensed Amount | Check Amount |
|--------------|------------|--------------------------------|-----------------------------------|---------------------------------------------|-----------------|--------------|
| 1005880      | 08/01/2022 | AT&T                           |                                   |                                             |                 |              |
| 1005881      | 08/01/2022 | ESSENTIAL OPERATIONS INC       | 01-0000-0-0000-2700-5900-200-2801 | INTERNET                                    |                 | 215.41       |
| 1005882      | 08/01/2022 | KIDS' CLUB SPANISH SCHOOL, LLC | 01-0000-0-0000-8100-5800-200-2801 | SEPTIC SYSTEM REPAIRS                       |                 | 215.00       |
| 1005883      | 08/01/2022 | MRC SMART TECHNOLOGY SOLUTIONS | 01-0084-0-1110-1000-5800-200-0000 | SPANISH ENRICHMENT                          |                 | 8 260.00     |
| 1005884      | 08/01/2022 | SAN JOAQUIN COE                | 01-1100-0-0000-7100-5600-200-3000 | COPIER USAGE                                | 9.70            |              |
| 1005885      | 08/01/2022 | SANTA CRUZ MUNICIPAL UTILITIES | 01-1100-0-0000-7200-5600-200-3000 | COPIER USAGE                                | 38.81           |              |
| 1005886      | 08/01/2022 | SCHOOL MATE                    | 01-1100-0-1110-1000-5600-200-3000 | COPIER USAGE                                | 145.55          | 194.06       |
| 1005887      | 08/01/2022 | STAPLES CREDIT PLAN            | 01-0000-0-0000-7200-5800-200-2801 | EDJOIN                                      |                 | 800.00       |
|              |            |                                | 01-0000-0-0000-8100-5514-200-2801 | WATER                                       |                 | 134.41       |
|              |            |                                | 01-9009-0-1110-1000-4300-200-RM01 | ROOM 1 AND 2 MATERIALS AND SUPPLIES         | 119.70          |              |
|              |            |                                | 01-9009-0-1110-1000-4300-200-RM02 | ROOM 1 AND 2 MATERIALS AND SUPPLIES         | 119.70          | 239.40       |
|              |            |                                | 01-1100-0-0000-2700-4350-200-3000 | OFFICE AND CLASSROOM MATERIALS AND SUPPLIES | 343.63          |              |
|              |            |                                | 01-1100-0-0000-7200-4350-200-3000 | OFFICE AND CLASSROOM MATERIALS AND SUPPLIES | 114.54          |              |
|              |            |                                | 01-9009-0-1110-1000-4300-200-RM03 | OFFICE AND CLASSROOM MATERIALS AND SUPPLIES | 43.59           |              |
|              |            |                                | 01-9009-0-1110-1000-4300-200-RM05 | OFFICE AND CLASSROOM MATERIALS AND SUPPLIES | 114.93          |              |
|              |            |                                | 01-9009-0-1110-1000-4300-200-RM06 | OFFICE AND CLASSROOM MATERIALS AND SUPPLIES | 378.63          | 995.32       |
| 1006210      | 08/08/2022 | A SIGN ASAP                    | 01-1100-0-1110-1000-4300-200-3000 | BACK TO SCHOOL BANNER-SIGN                  |                 | 115.24       |
| 1006211      | 08/08/2022 | ACSA REGION 10                 | 01-0000-0-0000-7110-5300-200-2801 | ACSA RENEWAL                                |                 | 1,529.38     |
| 1006212      | 08/08/2022 | AT&T                           | 01-0000-0-0000-2700-5900-200-2801 | PHONE                                       | 110.09          |              |
|              |            |                                | 01-0000-0-0000-7200-5900-200-2801 | PHONE                                       | 36.70           | 146.79       |

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|--------------|------------|-------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------|--------------|
| 1006213      | 08/08/2022 | BARRIENTOS, JUAN CARLOS | 01-0000-0-0000-8100-5800-200-2801                                                      | YARD MAINTENANCE                                    |                       | 1,362.50     |
| 1006214      | 08/08/2022 | CLARK, CHAYTON          | 01-0000-0-0000-8100-5800-200-2801                                                      | YARD MAINTENANCE                                    |                       | 150.00       |
| 1006215      | 08/08/2022 | DeMeyer-Guyer, Sarah E  | 01-9009-0-1110-1000-4300-200-RM06                                                      | ROOM 6 MATERIALS AND SUPPLIES                       |                       | 136.96       |
| 1006216      | 08/08/2022 | Frier, Caroline K       | 01-6300-0-1110-1000-4100-200-3000                                                      | REIMBURSE TEXT BOOK READERS WORKSHOP FOR CLASSROOM  | 115.10                |              |
| 1006217      | 08/08/2022 | GOPHER                  | 01-9009-0-1110-1000-4300-200-RM02                                                      | ROOM 2 MATERIALS AND SUPPLIES                       | 196.04                | 311.14       |
| 1006218      | 08/08/2022 | JET MULCH INC           | 01-9009-0-1110-1000-4300-200-RM02                                                      | ROOM 2 BALLS                                        |                       | 120.26       |
| 1006219      | 08/08/2022 | ROBERTSON & ASSOC CPAS  | 01-0000-0-0000-8100-5800-200-2801                                                      | WOOD FIBER FOR PLAYGROUNDS                          |                       | 3,971.92     |
| 1006220      | 08/08/2022 | Royer, Kate             | 01-0000-0-0000-7191-5809-200-2801                                                      | AUDIT                                               |                       | 787.50       |
| 1006221      | 08/08/2022 | SAN LORENZO LUMBER      | 01-9009-0-1110-1000-4300-200-RM01                                                      | ROOM 1 MATERIALS AND SUPPLIES                       |                       | 220.58       |
| 1006222      | 08/08/2022 | SISC 3                  | 01-0000-0-0000-8100-4350-200-2801                                                      | YARD AND MAINT SUPPLIES                             |                       | 786.04       |
| 1006223      | 08/08/2022 | Stewart, Michelle A     | 01-0000-0- - -9514- - AUGUST 2022 MEDICAL<br>01-0000-0- - -9524- - AUGUST 2022 MEDICAL |                                                     | 11,081.00<br>2,762.00 | 13,843.00    |
| 1006224      | 08/08/2022 | US BANK                 | 01-0000-0-0000-8100-4350-200-2801                                                      | PARCEL AND YARD SUPPLIES                            | 41.40                 |              |
|              |            |                         | 01-0084-0-1110-1000-4300-200-0000                                                      | PARCEL AND YARD SUPPLIES                            | 60.95                 | 102.35       |
|              |            |                         | 01-0000-0-0000-2700-5900-200-2801                                                      | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPIL, MAINT | 160.15                |              |
|              |            |                         | 01-0000-0-0000-3700-4300-200-3007                                                      | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPIL, MAINT | 268.65                |              |
|              |            |                         | 01-1100-0-0000-2700-4350-200-3000                                                      | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPIL, MAINT | 109.26                |              |
|              |            |                         | 01-9009-0-1110-1000-4300-200-LIBR                                                      | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPIL, MAINT | 107.07                |              |
|              |            |                         | 01-9009-0-1110-1000-4300-200-OPIL                                                      | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPIL, MAINT | 500.00                |              |

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|--------------|------------|------------------------------|-----------------------------------|-----------------------------------------------------|-----------------|--------------|
| 1006224      |            |                              | 01-9059-0-0000-8100-4300-200-0000 | SCHOOL, COMMUNICATION, CAFETERIA, LIBR, OPLL, MAINT | 642.32          | 1,787.45     |
| 1006632      | 08/15/2022 | 1-800-GOT-JUNK               | 01-0000-0-0000-8100-5800-200-2801 | WASTE REMOVAL                                       |                 | 969.00       |
| 1006633      | 08/15/2022 | BARRIENTOS, JUAN CARLOS      | 01-0000-0-0000-8100-5800-200-2801 | YARD MAINT                                          |                 | 225.00       |
| 1006634      | 08/15/2022 | DeMeyer-Guyer, Sarah E       | 01-9009-0-1110-1000-4300-200-RM06 | ROOM 6 MATERIALS AND SUPPLIES                       |                 | 193.11       |
| 1006635      | 08/15/2022 | Doolan, Lindsey A            | 01-9009-0-1110-1000-4300-200-RM03 | ROOM 3 MATERIALS AND SUPPLIES                       |                 | 81.94        |
| 1006636      | 08/15/2022 | Frier, Caroline K            | 01-9009-0-1110-1000-4300-200-RM02 | ROOM 2 MATERIALS AND SUPPLIES                       |                 | 146.35       |
| 1006637      | 08/15/2022 | GOPHER                       | 01-1100-0-1110-1000-4300-200-3000 | EQUIPMENT                                           |                 | 52.77        |
| 1006638      | 08/15/2022 | GREENWASTE RECOVERY INC      | 01-0000-0-0000-8100-5523-200-2801 | GARBAGE                                             |                 | 588.01       |
| 1006639      | 08/15/2022 | JOHNSON CONTROLS SECURITY    | 01-0000-0-0000-8100-5800-200-2801 | COMPUTER LAB ALARM                                  |                 | 135.44       |
| 1006640      | 08/15/2022 | Keenan, Kelly A              | 01-9009-0-1110-1000-4300-200-RM06 | ROOM 6 MATERIALS AND SUPPLIES                       |                 | 83.37        |
| 1006641      | 08/15/2022 | LAKESHORE LEARNING MATERIALS | 01-9009-0-1110-1000-4300-200-RM05 | ROOM 5 MATERIALS AND SUPPLIES                       |                 | 189.69       |
| 1006642      | 08/15/2022 | MELISSA BINGHAM              | 01-0000-0-0000-8100-4350-200-2801 | REIMBURSE SUPPLIES FOR HYDRATION STATION            | 181.75          |              |
| 1006643      | 08/15/2022 | PACIFIC GAS & ELECTRIC       | 01-9059-0-0000-8100-4300-200-0000 | REIMBURSE SUPPLIES FOR HYDRATION STATION            | 69.31           | 251.06       |
| 1006644      | 08/15/2022 | SAN LORENZO LUMBER           | 01-0000-0-0000-8100-5511-200-2801 | ELECTRIC                                            |                 | 10.51        |
| 1006645      | 08/15/2022 | SILAS DE VRIES               | 01-0000-0-0000-8100-4350-200-2801 | YARD SUPPLIES - YELLOW JACKET TRAPS                 |                 | 103.18       |
| 1006646      | 08/15/2022 | SMALL SCHOOL DIST. ASSOC.    | 01-9059-0-0000-8100-4300-200-0000 | REIMBURSE SUPPLIES HYDRATION STATION                |                 | 352.69       |
|              |            |                              | 01-0000-0-0000-7110-5300-200-2801 | DISTRICT DUES                                       |                 | 425.00       |

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|--------------|------------|--------------------------------|------------------------------------------------------------------------|---------|-----------------|--------------|
| 1006647      | 08/15/2022 | Stewart, Michelle A            | 01-0000-0-0000-7200-5200-200-2801 CONF                                 |         |                 | 397.86       |
| 1006648      | 08/15/2022 | Tom-Conway, Katherine E        | 01-9009-0-1110-1000-4300-200-MURT ART AND MUSIC MATERIALS AND SUPPLIES |         |                 | 93.35        |
| 1006649      | 08/15/2022 | US BANK EQUIPMENT FINANCE      | 01-1100-0-0000-7100-5600-200-3000 COPIER LEASE                         |         | 33.13           |              |
|              |            |                                | 01-1100-0-0000-7200-5600-200-3000 COPIER LEASE                         |         | 132.54          |              |
| 1007257      | 08/22/2022 | BOWIE, CRAIG                   | 01-1100-0-1110-1000-5600-200-3000 COPIER LEASE                         |         | 497.03          | 662.70       |
| 1007258      | 08/22/2022 | DeMeyer-Guyer, Sarah E         | 01-9003-0-1110-1000-4300-200-CFFG GARDEN SUPPLIES AND MATERIALS        |         | 19.65           |              |
|              |            |                                | 01-9009-0-1110-1000-4300-200-OPLL GARDEN SUPPLIES AND MATERIALS        |         | 38.65           | 58.30        |
| 1007259      | 08/22/2022 | KT MECHANICAL INC              | 01-9009-0-1110-1000-4300-200-RM06 ROOM 6 MATERIALS AND SUPPLIES        |         |                 | 90.54        |
| 1007260      | 08/22/2022 | PACIFIC GAS & ELECTRIC         | 01-0000-0-0000-8100-5600-200-2801 HVAC SERVICE                         |         |                 | 836.05       |
| 1007261      | 08/22/2022 | SCHOLASTIC, INC                | 01-0000-0-0000-8100-5511-200-2801 PUMP HOUSE                           |         |                 | 44.98        |
| 1007262      | 08/22/2022 | SCHOOL NURSE SUPPLY INC        | 01-9009-0-1110-1000-4300-200-RM04 RM04 MATERIALS                       |         |                 | 117.81       |
| 1007263      | 08/22/2022 | SMALL SCHOOL DIST. ASSOC.      | 01-0000-0-0000-2700-4350-200-2801 OFFICE-MEDICAL SUPPLIES              |         |                 | 24.93        |
| 1007875      | 08/29/2022 | ARTURO RIVERA MORALES          | 01-7311-0-1110-1000-5200-200-0000 EA CONF CLASSIFIED                   |         |                 | 400.00       |
| 1007876      | 08/29/2022 | COAST PAPER & SUPPLY, INC      | 01-0000-0-0000-8100-5524-200-2801 OUTDOOR SUMMER CLEANING              |         | 725.00          |              |
|              |            |                                | SUMMER CARPET CLEANING                                                 |         | 2,188.00        |              |
|              |            |                                | WINDOW CLEANING                                                        |         | 836.00          | 3,749.00     |
| 1007877      | 08/29/2022 | DeMeyer-Guyer, Sarah E         | 01-1100-0-0000-8100-4350-200-3000 JANITORIAL SUPPLIES                  |         |                 | 136.17       |
| 1007878      | 08/29/2022 | LIEBERT CASSIDY WHITMORE       | 01-9009-0-1110-1000-4300-200-RM06 ROOM 6 MATERIALS AND SUPPLIES        |         |                 | 11.57        |
| 1007879      | 08/29/2022 | MRC SMART TECHNOLOGY SOLUTIONS | 01-0000-0-0000-7191-5809-200-2801 NEGOTIATIONS                         |         |                 | 1,459.50     |
|              |            |                                | 01-1100-0-0000-7100-5600-200-3000 COPIER USAGE                         |         | 9.70            |              |
|              |            |                                | 01-1100-0-0000-7200-5600-200-3000 COPIER USAGE                         |         | 38.81           |              |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Sep 2 2022 9:16AM

ESCAPE

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## Checks Dated 08/01/2022 through 08/31/2022

| Check Number           | Check Date | Pay to the Order of            | FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM  | Comment                              | Expensed Amount | Check Amount |
|------------------------|------------|--------------------------------|-----------------------------------|--------------------------------------|-----------------|--------------|
| 1007879                |            |                                | 01-1100-0-1110-1000-5600-200-3000 | COPIER USAGE                         | 145.55          | 194.06       |
| 1007880                | 08/29/2022 | PACIFIC GAS & ELECTRIC         | 01-0000-0-0000-8100-5511-200-2801 | ELECTRIC                             |                 |              |
|                        |            |                                |                                   | STREET LIGHT                         | 9.86            |              |
| 1007881                | 08/29/2022 | SANTA CRUZ MUNICIPAL UTILITIES | 01-0000-0-0000-8100-5514-200-2801 | WATER                                | 9.17            | 19.03        |
| 1007882                | 08/29/2022 | SANTA CRUZ PIPEFITTERS         | 01-0000-0-0000-8100-5600-200-2801 | PLUMBING - BOYS BATHROOM             |                 | 126.31       |
| 1007883                | 08/29/2022 | STAPLES CREDIT PLAN            | 01-0000-0-0000-3700-4300-200-3007 | MATERIALS AND SUPPLIES               | 7.62            |              |
|                        |            |                                | 01-1100-0-0000-2700-4350-200-3000 | MATERIALS AND SUPPLIES               | 592.73          |              |
|                        |            |                                | 01-1100-0-0000-7200-4350-200-3000 | MATERIALS AND SUPPLIES               | 197.58          |              |
|                        |            |                                | 01-6500-0-5770-1120-4300-200-1304 | MATERIALS AND SUPPLIES               | 63.75           |              |
|                        |            |                                | 01-9009-0-1110-1000-4300-200-RM02 | MATERIALS AND SUPPLIES               | 114.74          |              |
|                        |            |                                | 01-9009-0-1110-1000-4300-200-RM03 | MATERIALS AND SUPPLIES               | 265.50          |              |
|                        |            |                                | 01-9009-0-1110-1000-4300-200-RM04 | MATERIALS AND SUPPLIES               | 229.76          |              |
|                        |            |                                | 01-9009-0-1110-1000-4300-200-RM05 | MATERIALS AND SUPPLIES               | 97.39           |              |
|                        |            |                                | 01-9009-0-1110-1000-4300-200-RM06 | MATERIALS AND SUPPLIES               | 435.99          | 2,005.06     |
| 1007884                | 08/29/2022 | Stewart, Michelle A            | 01-0000-0-0000-7200-5200-200-2801 | MATERIALS AND SUPPLIES OFFICE LCAP   | 19.70           |              |
| 1007885                | 08/29/2022 | Tom-Conway, Katherine E        | 01-0700-0-1110-1000-4300-200-2801 | MATERIALS AND SUPPLIES OFFICE LCAP   | 59.99           | 79.69        |
| 1007886                | 08/29/2022 | USI INC                        | 01-9009-0-1110-1000-4300-200-MURT | ART MATERIALS AND SUPPLIES           |                 | 27.20        |
|                        |            |                                | 01-1100-0-0000-2700-4350-200-3000 | OFFICE SCHOOL MATERIALS AND SUPPLIES |                 | 148.93       |
| Total Number of Checks |            |                                |                                   |                                      | 60              | 51,294.87    |

## Fund Recap

| Fund                      | Description  | Check Count | Expensed Amount |
|---------------------------|--------------|-------------|-----------------|
| 01                        | GENERAL FUND | 60          | 51,294.87       |
| Total Number of Checks    |              | 60          | 51,294.87       |
| Less Unpaid Tax Liability |              |             | .00             |
| Net (Check Amount)        |              |             | 51,294.87       |

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