# RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT

Juniper Ridge Virtual Academy • Juniper Ridge Elementary School

P.O. Box 99 • 709-855 Grasshopper-Termo Road, Termo, CA 96132
Phone: (530) 251-8938 • Fax: (530) 251-8940
Jason Waddell, Superintendent


## 2021/2022 Unaudited Actuals
## September 15, 2022

Attached for your review are the final expenditure reports (Unaudited Actuals) for the 2021/2022 fiscal year. There is a summary worksheet detailing the beginning balance, revenue, expenditures, and ending balance for each fund, along with the supporting detail reports in the State reporting format.

### GENERAL FUND

The General Fund consists of both Unrestricted and Restricted revenues. The highlights of the year's activity are:

The District is funded under the Necessary Small Schools option within the Local Control Funding Formula based upon ADA of 11.46. The Unrestricted General Fund has revenue of $254,058.23 expenditures of $281,075.90, a transfer out of $10,000.00 to the Cafeteria Fund, a transfer in of $439.33 from the closure of Funds 14 and 67, contributions to restricted programs of $0.00, other sources income of $31,985.44 from the closure of Fund 09 and an ending balance of $793,821.21, which when combined with the beginning balance of $798,414.11, resulted in a decrease in the unrestricted ending balance of $4,592.90. The decrease in the ending balance is due to the one-time expenditure for classroom cabinets and increases in fuel, utilities and food.

Included in the unrestricted ending balance are designations of:

| | |
|---|---|
| Revolving Fund | $ 50.00 |
| Reserve for Economic Uncertainty | $ 71,000.00 |
| Charter School Audit Finding 11/12 Pertussis | $ 30,624.00 |
| Charter School Audit Finding 12/13 Work Samples | $ 51,705.00 |

The Restricted General Fund had revenue of $115,247.46, expenditures of $65,504.87, contributions from the unrestricted programs of $0.00 which resulted in an ending fund balance of $65,850.51, which when combined with the beginning balance of $16,107.92, resulted in an increase in the restricted ending balance of $49,742.59. The increase was due to funding for the Expanded Learning Opportunities Program.

Included in the restricted ending balance are designations of:

| | |
|---|---|
| Expanded Learning Opportunities Program | $ 50,000.00 |
| Educator Effectiveness | $ 4,542.00 |
| Restricted Lottery | $ 1,439.15 |
| Special Education | $ 4,660.39 |
| Mental Health Services | $ 184.00 |
| Classified Professional Development | $ 221.00 |

| | | |
|---|---|---|
| Expanded Learning Opportunities Grant | $ | 1,158.17 |
| Expanded Learning Opportunities Grant-Para's | $ | 1,487.00 |
| Character Counts | $ | 2,158.80 |

In addition to these carryover balances, the following programs had deferred revenue/carryover:

| | | |
|---|---|---|
| ESSER II-ELO | $ | 547.00 |
| GEER II-ELO | $ | 126.00 |
| ESSER III-ELO | $ | 357.00 |
| ESSER III-ELO STATE | $ | 615.00 |
| REAP | $ | 2,948.95 |
| PRE-K PLANNING GRANT | $ | 25,198.00 |

The General Fund ended with $829,996.51 in unrestricted cash and $56,120.34 in restricted cash for a total of $886,116.85 in cash. No cash was transferred in from other funds.

The General Fund has $711,442.21 in reserves available, the required reserve is $71,000. The available General Fund reserves are 205.27%.

## OTHER FUNDS

### Charter School Fund (Form 09)

The Charter School Fund had a beginning balance on July 1, 2021 of $31,862.42; revenue of $174.77 for interest earned, expenditures of $0.00, and a transfer out of $31,985.44 to the General Fund resulting in an ending balance of $51.75. This remaining balance from interest accrued will be transferred in 2022/23 to close out the account.

### Cafeteria Fund (Form 13)

The Cafeteria Fund had a beginning balance on July 1, 2021 of $2,060.35; revenue in the amount of $33.71, a transfer in from the General Fund of $10,000.00 and expenditures of $8,627.11 resulting in an ending balance of $3,466.95. The Cafeteria Fund ended with $4,536.36 in cash.

### Deferred Maintenance (Fund 14)

The Deferred Maintenance Fund had a beginning balance on July 1, 2021 of $11.70; earned $.07 interest, had $0 expenditures, and a transfer out of $11.75 to the General Fund resulting in an ending balance of $0.02. The Deferred Maintenance Fund ended with $0.02 in cash. This remaining balance from interest accrued will be transferred in 2022/23 to close out the account.

### Special Reserve (Fund 17)

The Special Reserve Fund had a beginning balance on July 1, 2021 of $28,830.49, earned $225.30 in interest and had no expenditures resulting in an ending fund balance of $29,055.79, which has been designated as a Reserve. The Special Reserve Fund ended with $29,055.79 in cash.

**Developer Fees (Fund 25)**

The Developer Fee Fund had a beginning balance on July 1, 2021 of $20,605.98, earned $161.02 in interest, $0.00 in Developer Fees and had $0.00 expenditures resulting in an ending balance of $20,767.00. The Developer Fee Fund ended with $20,767.00 in cash.

**Self-Insurance Fund (Fund 67)**

The Self-Insurance Fund had a beginning balance on July 1, 2021 of $425.93, earned $2.34 in interest, $0 expenditures, and a transfer out of $427.58 to the General Fund resulting in an ending balance of $0.69. The Self-Insurance Fund ended with $0.69 in cash. This remaining balance from interest accrued will be transferred in 2022/23 to close out this account.

Submitted By:

Michelle Brown
Chief Business Official

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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: _____ Date of Meeting: Sep 21, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

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: _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

| For County Office of Education: | For School District: |
|---|---|
| Courtney Russell | Michelle Brown |
| Name | Name |
| Director of Business Services | Chief Business Official |
| Title | Title |
| (530)257-2544 | (530)257-8200 |
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**RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT**
**2021/22 ENDING BALANCES**

**General Fund - Fund 01**

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| Beginning balance: | 798,414.11 | 16,107.92 | 814,522.03 |
| Audit Adjustments | 0.00 | 0.00 | 0.00 |
| Income | 254,058.23 | 115,247.46 | 369,305.69 |
| Expenditures | -281,075.90 | -65,504.87 | -346,580.77 |
| Transfers In/Contributions | 22,424.77 | 0.00 | 22,424.77 |
| Ending balance: | 793,821.21 | 65,850.51 | 859,671.72 |
| | | | |
| Components of Ending Balance: | | | |
| Revolving Fund | -50.00 | | |
| Expanded Learning Opportunity Program | | -50,000.00 | |
| Educator Effectiveness | | -4,542.00 | |
| Restricted Lottery | | -1,439.15 | |
| Special Education | | -4,660.39 | |
| Mental Health | | -184.00 | |
| CSEA Professional Development | | -221.00 | |
| Expanded Learning Opportunities | | -1,158.17 | |
| Expanded Learning Opportunities-Para's | | -1,487.00 | |
| Character Counts | | -2,158.80 | |
| 11/12 Charter School Audit Finding | -30,624.00 | | |
| 12/13 Charter School Audit Finding | -51,705.00 | | |
| | | | |
| Reserve Available | 711,442.21 | | 711,442.21 |
| Reserve Required = | 71,000.00 | | |
| Unassigned | 640,442.21 | 0.00 | |
| | | | |
| Reserve Percent | 205.27% | | |

Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % I Colu C & |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 239,513.88 | 0.00 | 239,513.88 | 239,323.00 | 0.00 | 239,323.00 | - |
| 2) Federal Revenue | | 8100-8299 | 2,351.06 | 49,367.74 | 51,718.80 | 0.00 | 20,000.00 | 20,000.00 | -6 |
| 3) Other State Revenue | | 8300-8599 | 188.00 | 63,055.06 | 63,243.06 | 2,225.00 | 57,024.00 | 59,249.00 | -[illegible] |
| 4) Other Local Revenue | | 8600-8799 | 12,005.29 | 2,824.66 | 14,829.95 | 15,350.00 | 4,731.00 | 20,081.00 | 3[illegible] |
| 5) TOTAL, REVENUES | | | 254,058.23 | 115,247.46 | 369,305.69 | 256,898.00 | 81,755.00 | 338,653.00 | -[illegible] |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 60,509.02 | 3,659.14 | 64,168.16 | 62,924.00 | 10,217.00 | 73,141.00 | 14 |
| 2) Classified Salaries | | 2000-2999 | 26,230.54 | 1,721.74 | 27,952.28 | 42,500.00 | 2,025.00 | 44,525.00 | 59 |
| 3) Employee Benefits | | 3000-3999 | 37,175.06 | 7,645.37 | 44,820.43 | 61,471.00 | 9,996.00 | 71,467.00 | 59. |
| 4) Books and Supplies | | 4000-4999 | 25,796.72 | 24,748.44 | 50,545.16 | 42,050.00 | 24,122.00 | 66,172.00 | 30. |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 134,891.56 | 13,197.76 | 148,089.32 | 153,061.00 | 29,689.00 | 182,750.00 | 23. |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 11,005.42 | 11,005.42 | 0.00 | 0.00 | 0.00 | -100. |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,527.00) | 3,527.00 | 0.00 | (5,706.00) | 5,706.00 | 0.00 | 0. |
| 9) TOTAL, EXPENDITURES | | | 281,075.90 | 65,504.87 | 346,580.77 | 356,300.00 | 81,755.00 | 438,055.00 | 26.4 |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (27,017.67) | 49,742.59 | 22,724.92 | (99,402.00) | 0.00 | (99,402.00) | -537.4 |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 439.33 | 0.00 | 439.33 | 0.00 | 0.00 | 0.00 | -100.0 |
| b) Transfers Out | | 7600-7629 | 10,000.00 | 0.00 | 10,000.00 | 12,500.00 | 0.00 | 12,500.00 | 25.0 |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 31,985.44 | 0.00 | 31,985.44 | 0.00 | 0.00 | 0.00 | -100.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 22,424.77 | 0.00 | 22,424.77 | (12,500.00) | 0.00 | (12,500.00) | -155.7 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % D Colu C & |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 829,996.51 | 56,120.34 | 886,116.85 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 50.00 | 0.00 | 50.00 | | | | |
| 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 | 10,738.74 | 78,027.54 | 88,766.28 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 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 | | | 840,785.25 | 134,147.88 | 974,933.13 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 46,964.04 | 38,505.42 | 85,469.46 | | | | |
| 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 | 29,791.95 | 29,791.95 | | | | |
| 6) TOTAL, LIABILITIES | | | 46,964.04 | 68,297.37 | 115,261.41 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 793,821.21 | 65,850.51 | 859,671.72 | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 |
| Other NCLB / Every Student Succeeds Act | 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 |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 49,367.74 | 49,367.74 | 0.00 | 20,000.00 | 20,000.00 | -59.5 |
| TOTAL, FEDERAL REVENUE | | | 2,351.06 | 49,367.74 | 51,718.80 | 0.00 | 20,000.00 | 20,000.00 | -61.3 |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 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 | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 188.00 | 0.00 | 188.00 | 384.00 | 0.00 | 384.00 | 104.3 |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 0.00 | 483.99 | 483.99 | 1,811.00 | 754.00 | 2,565.00 | 430.0 |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 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 Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 8590 | 0.00 | 62,571.07 | 62,571.07 | 30.00 | 56,270.00 | 56,300.00 | -10.0 |
| TOTAL, OTHER STATE REVENUE | | | 188.00 | 63,055.06 | 63,243.06 | 2,225.00 | 57,024.00 | 59,249.00 | -6.3 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Di Colur C & |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 60,509.02 | 3,659.14 | 64,168.16 | 62,924.00 | 10,217.00 | 73,141.00 | 14 |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| TOTAL, CERTIFICATED SALARIES | | | 60,509.02 | 3,659.14 | 64,168.16 | 62,924.00 | 10,217.00 | 73,141.00 | 14. |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 13,000.00 | 0.00 | 13,000.00 | N |
| Classified Support Salaries | | 2200 | 26,230.54 | 1,721.74 | 27,952.28 | 29,500.00 | 2,025.00 | 31,525.00 | 12.8 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 26,230.54 | 1,721.74 | 27,952.28 | 42,500.00 | 2,025.00 | 44,525.00 | 59.3 |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 10,159.36 | 7,251.13 | 17,410.49 | 12,110.00 | 8,861.00 | 20,971.00 | 20.5 |
| PERS | | 3201-3202 | 6,004.74 | 139.90 | 6,144.64 | 10,243.00 | 515.00 | 10,758.00 | 75.1 |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,968.81 | 99.78 | 3,068.59 | 4,258.00 | 305.00 | 4,563.00 | 48.7 |
| Health and Welfare Benefits | | 3401-3402 | 14,894.92 | 0.00 | 14,894.92 | 30,400.00 | 0.00 | 30,400.00 | 104.1 |
| Unemployment Insurance | | 3501-3502 | 439.19 | 21.34 | 460.53 | 1,065.00 | 60.00 | 1,125.00 | 144.3 |
| Workers' Compensation | | 3601-3602 | 2,708.04 | 133.22 | 2,841.26 | 3,395.00 | 255.00 | 3,650.00 | 28.5 |
| 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 | | | 37,175.06 | 7,645.37 | 44,820.43 | 61,471.00 | 9,996.00 | 71,467.00 | 59.5 |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 15,864.82 | 229.61 | 16,094.43 | 5,000.00 | 700.00 | 5,700.00 | -64.6 |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | Nev |
| Materials and Supplies | | 4300 | 8,985.50 | 24,175.61 | 33,161.11 | 25,550.00 | 10,488.00 | 36,038.00 | 8.7 |
| Noncapitalized Equipment | | 4400 | 946.40 | 0.00 | 946.40 | 10,500.00 | 12,934.00 | 23,434.00 | 2376.1 |
| Food | | 4700 | 0.00 | 343.22 | 343.22 | 0.00 | 0.00 | 0.00 | -100.0 |
| TOTAL, BOOKS AND SUPPLIES | | | 25,796.72 | 24,748.44 | 50,545.16 | 42,050.00 | 24,122.00 | 66,172.00 | 30.9 |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 2,237.53 | 0.00 | 2,237.53 | 4,700.00 | 0.00 | 4,700.00 | 110.1 |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | Nev |
| Insurance | | 5400 - 5450 | 4,834.00 | 0.00 | 4,834.00 | 5,850.00 | 0.00 | 5,850.00 | 21.0 |
| Operations and Housekeeping Services | | 5500 | 30,437.87 | 0.00 | 30,437.87 | 33,000.00 | 0.00 | 33,000.00 | 8.4 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,773.12 | 0.00 | 8,773.12 | 11,750.00 | 0.00 | 11,750.00 | 33.9 |
| 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 | 81,884.08 | 13,197.76 | 95,081.84 | 85,161.00 | 29,689.00 | 114,850.00 | 20.8 |
| Communications | | 5900 | 6,724.96 | 0.00 | 6,724.96 | 11,100.00 | 0.00 | 11,100.00 | 65.1 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 134,891.56 | 13,197.76 | 148,089.32 | 153,061.00 | 29,689.00 | 182,750.00 | 23.4 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 439.33 | 0.00 | 439.33 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 439.33 | 0.00 | 439.33 | 0.00 | 0.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 10,000.00 | 0.00 | 10,000.00 | 12,500.00 | 0.00 | 12,500.00 | 25.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 10,000.00 | 0.00 | 10,000.00 | 12,500.00 | 0.00 | 12,500.00 | 25.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 31,985.44 | 0.00 | 31,985.44 | 0.00 | 0.00 | 0.00 | -100.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 31,985.44 | 0.00 | 31,985.44 | 0.00 | 0.00 | 0.00 | -100.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | 22,424.77 | 0.00 | 22,424.77 | (12,500.00) | 0.00 | (12,500.00) | -155.7% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2022-23 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Colum C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,592.90) | 49,742.59 | 45,149.69 | (111,902.00) | 0.00 | (111,902.00) | -347.8 |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 798,414.11 | 16,107.92 | 814,522.03 | 793,821.21 | 65,850.51 | 859,671.72 | 5.5 |
| 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) | | | 798,414.11 | 16,107.92 | 814,522.03 | 793,821.21 | 65,850.51 | 859,671.72 | 5.5 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 798,414.11 | 16,107.92 | 814,522.03 | 793,821.21 | 65,850.51 | 859,671.72 | 5.5 |
| 2) Ending Balance, June 30 (E + F1e) | | | 793,821.21 | 65,850.51 | 859,671.72 | 681,919.21 | 65,850.51 | 747,769.72 | -13.0 |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 | 0.0 |
| 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 | 65,850.51 | 65,850.51 | 0.00 | 65,850.51 | 65,850.51 | 0.0 |
| 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 | 82,329.00 | 0.00 | 82,329.00 | 49,782.00 | 0.00 | 49,782.00 | -39.5 |
| Charter Audit Finding Pertussis 11/12 | 0000 | 9780 | 30,624.00 | | 30,624.00 | | | | |
| Charter Audit Finding Ind. Study 12/13 | 0000 | 9780 | 51,705.00 | | 51,705.00 | | | | |
| Charter Audit Finding Pertussis 11/12 | 0000 | 9780 | | | | 15,312.00 | | 15,312.00 | |
| Charter Audit Finding Ind. Study 12/13 | 0000 | 9780 | | | | 34,470.00 | | 34,470.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 71,000.00 | 0.00 | 71,000.00 | 75,000.00 | 0.00 | 75,000.00 | 5.6% |
| Unassigned/Unappropriated Amount | | 9790 | 640,442.21 | 0.00 | 640,442.21 | 557,087.21 | 0.00 | 557,087.21 | -13.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174.77 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 174.77 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 174.77 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 31,985.44 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (31,985.44) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 51.75 | | |
| 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 | | | 51.75 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 51.75 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| 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 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174.77 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 174.77 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 174.77 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 31,985.44 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (31,985.44) | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,406.60 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,060.35 | 3,466.95 | 68.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,060.35 | 3,466.95 | 68.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,060.35 | 3,466.95 | 68.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,466.95 | 3,466.95 | 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 | 3,466.95 | 3,466.95 | 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 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| 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% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| 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 | 33.71 | 25.00 | -25.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 33.71 | 25.00 | -25.8% |
| TOTAL, REVENUES | | | 33.71 | 25.00 | -25.8% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 1,500.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 85.00 | 275.00 | 223.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 85.00 | 1,775.00 | 1988.2% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,627.11 | 12,525.00 | 45.2% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 33.71 | 25.00 | -25.8% |
| 5) TOTAL, REVENUES | | | 33.71 | 25.00 | -25.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 8,627.11 | 12,525.00 | 45.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,627.11 | 12,525.00 | 45.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (8,593.40) | (12,500.00) | 45.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 10,000.00 | 12,500.00 | 25.0% |
| 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 | | | 10,000.00 | 12,500.00 | 25.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 3,466.95 | 3,466.95 |
| Total, Restricted Balance | | 3,466.95 | 3,466.95 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (11.68) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11.70 | 0.02 | -99.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11.70 | 0.02 | -99.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11.70 | 0.02 | -99.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.02 | 0.02 | 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 | 0.02 | 0.02 | 0.0% |
| Deferred Maintenance | 0000 | 9780 | *0.02* | | |
| Deferred Maintenance | 0000 | 9780 | | *0.02* | |
| 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 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.07 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.07 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 0.07 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| 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% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.07 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 0.07 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 0.07 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 11.75 | 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 | | | (11.75) | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 225.30 | 220.00 | -2.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,830.49 | 29,055.79 | 0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,830.49 | 29,055.79 | 0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 28,830.49 | 29,055.79 | 0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 29,055.79 | 29,275.79 | 0.8% |
| 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 | 29,055.79 | 29,275.79 | 0.8% |
| Special Reserve | 0000 | 9780 | *29,055.79* | | |
| Special Reserve | 0000 | 9780 | | *29,275.79* | |
| 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 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 225.30 | 220.00 | -2.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 225.30 | 220.00 | -2.4% |
| TOTAL, REVENUES | | | 225.30 | 220.00 | -2.4% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 225.30 | 220.00 | -2.4% |
| 5) TOTAL, REVENUES | | | 225.30 | 220.00 | -2.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 225.30 | 220.00 | -2.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 161.02 | 150.00 | -6.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,605.98 | 20,767.00 | 0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,605.98 | 20,767.00 | 0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,605.98 | 20,767.00 | 0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,767.00 | 20,917.00 | 0.7% |
| 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 | 20,767.00 | 20,917.00 | 0.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 161.02 | 150.00 | -6.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 161.02 | 150.00 | -6.8% |
| TOTAL, REVENUES | | | 161.02 | 150.00 | -6.8% |

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

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 161.02 | 150.00 | -6.8% |
| 5) TOTAL, REVENUES | | | 161.02 | 150.00 | -6.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 161.02 | 150.00 | -6.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 20,767.00 | 20,917.00 |
| Total, Restricted Balance | | 20,767.00 | 20,917.00 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (425.24) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 425.93 | 0.69 | -99.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 425.93 | 0.69 | -99.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 425.93 | 0.69 | -99.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.69 | 0.69 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.69 | 0.69 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 0.69 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| 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 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 427.58 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 427.58 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (427.58) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (425.24) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 425.93 | 0.69 | -99.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 425.93 | 0.69 | -99.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 425.93 | 0.69 | -99.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.69 | 0.69 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.69 | 0.69 | 0.0% |

| 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 |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 11.11 | 10.63 | 11.46 | 7.44 | 7.44 | 11.11 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 11.11 | 10.63 | 11.46 | 7.44 | 7.44 | 11.11 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 11.11 | 10.63 | 11.46 | 7.44 | 7.44 | 11.11 |
| **7. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

Ravendale-Termo Elementary
Lassen County

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

18 64162 0000000
Form CAT

| FEDERAL PROGRAM NAME | ESSER II-ELO | GEER II-ELO | ESSER III-ELO | ESSER III-STATE | REAP | TOTAL |
|---|---|---|---|---|---|---|
| FEDERAL CATALOG NUMBER | | | | | | |
| RESOURCE CODE | 3216 | 3217 | 3218 | 3219 | 5810 | |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | | | | | | |
| **AWARD** | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 8,510.69 | 8,510.69 |
| 2. a. Current Year Award | 547.00 | 126.00 | 357.00 | 615.00 | 43,806.00 | 45,451.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 547.00 | 126.00 | 357.00 | 615.00 | 43,806.00 | 45,451.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 547.00 | 126.00 | 357.00 | 615.00 | 52,316.69 | 53,961.69 |
| **REVENUES** | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 8,510.69 | 8,510.69 |
| 6. Cash Received in Current Year | 547.00 | 126.00 | 357.00 | 615.00 | 0.00 | 1,645.00 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 547.00 | 126.00 | 357.00 | 615.00 | 8,510.69 | 10,155.69 |
| **EXPENDITURES** | | | | | | |
| 9. Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 49,367.74 | 49,367.74 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 0.00 | 0.00 | 0.00 | 49,367.74 | 49,367.74 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 547.00 | 126.00 | 357.00 | 615.00 | (40,857.05) | (39,212.05) |
| a. Unearned Revenue | 547.00 | 126.00 | 357.00 | 615.00 | 2,948.95 | 4,593.95 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 43,806.00 | 43,806.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 547.00 | 126.00 | 357.00 | 615.00 | 2,948.95 | 4,593.95 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 | 0.00 | 0.00 | 49,367.74 | 49,367.74 |

Ravendale-Termo Elementary
Lassen County

2021-22 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

18 64162 0000000
Form CAT

| STATE PROGRAM NAME | ELOP | Educator Effectiveness | Restricted Lottery | Special Education | Mental Health | CSEA Prof. Development | Covid-19 Emergency Relief |
|---|---|---|---|---|---|---|---|
| RESOURCE CODE | 8590 | 6266 | 6300 | 6500 | 6546 | 7311 | 7388 |
| REVENUE OBJECT | 2600 | 8590 | 8560 | 8792 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 0.00 | 0.00 | 1,334.77 | 3,963.49 | 0.00 | 221.00 | 17.75 |
| 2. a. Current Year Award | 50,000.00 | 4,542.00 | 492.00 | 2,824.66 | 184.00 | 0.00 | 0.00 |
| b. Other Adjustments | 0.00 | 0.00 | (8.01) | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 50,000.00 | 4,542.00 | 483.99 | 2,824.66 | 184.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 50,000.00 | 4,542.00 | 1,818.76 | 6,788.15 | 184.00 | 221.00 | 17.75 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 50,000.00 | 3,634.00 | 306.11 | 1,689.34 | 184.00 | 0.00 | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 908.00 | 177.88 | 1,135.32 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 908.00 | 177.88 | 1,135.32 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 50,000.00 | 4,542.00 | 483.99 | 2,824.66 | 184.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 0.00 | 379.61 | 2,127.76 | 0.00 | 0.00 | 17.75 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 | 379.61 | 2,127.76 | 0.00 | 0.00 | 17.75 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 50,000.00 | 4,542.00 | 1,439.15 | 4,660.39 | 184.00 | 221.00 | 0.00 |

Ravendale-Termo Elementary
Lassen County

2021-22 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

18 64162 0000000
Form CAT

| LOCAL PROGRAM NAME | Character Counts | TOTAL |
|---|---|---|
| RESOURCE CODE | 9042 | |
| REVENUE OBJECT | 8699 | |
| LOCAL DESCRIPTION (if any) | | |
| **AWARD** | | |
| 1. Prior Year Restricted Ending Balance | 2,299.34 | 2,299.34 |
| 2. a. Current Year Award | 0.00 | 0.00 |
| b. Other Adjustments | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,299.34 | 2,299.34 |
| **REVENUES** | | |
| 5. Cash Received in Current Year | 0.00 | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 |
| 7a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 |
| **EXPENDITURES** | | |
| 10. Donor-Authorized Expenditures | 140.54 | 140.54 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 140.54 | 140.54 |
| **RESTRICTED ENDING BALANCE** | | |
| 13. Current Year (line 4 minus line 10) | 2,158.80 | 2,158.80 |

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities



| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 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 | 158,128.00 | (9,689.00) | 148,439.00 | | | 148,439.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 158,128.00 | (9,689.00) | 148,439.00 | 0.00 | 0.00 | 148,439.00 | 0.00 |
| **Business-Type Activities:** | | | | | | | |
| 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 |

| Section II - Expenditures Per ADA | | 2021-22 Annual ADA/ Exps. Per ADA |
|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 10.63 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 28,768.24 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 261,603.21 | 45,734.83 |
| 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) | 261,603.21 | 45,734.83 |
| B. Required effort (Line A.2 times 90%) | 235,442.89 | 41,161.35 |
| C. Current year expenditures (Line I.E and Line II.B) | 305,806.43 | 28,768.24 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 12,393.11 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages) | 0.00% | 30.11% |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | **2020-21 Actual** | | | **2021-22 Actual** | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 173,042.55 | | 173,042.55 | | | 242,743.42 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 5.73 | | 5.73 | | | 11.11 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | **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 (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | **2021-22 P2 Report** | | | **2022-23 P2 Estimate** | | |
| 1. Total K-12 ADA (Form A, Line A6) | 11.11 | | 11.11 | 7.44 | | 7.44 |
| 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) | | | 11.11 | | | 7.44 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED** | **2021-22 Actual** | | | **2022-23 Budget** | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 1,061.88 | | 1,061.88 | 1,062.00 | | 1,062.00 |
| 2. Timber Yield Tax (Object 8022) | 338.46 | | 338.46 | 440.00 | | 440.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 62,092.30 | | 62,092.30 | 56,131.00 | | 56,131.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 4,757.09 | | 4,757.09 | 3,948.00 | | 3,948.00 |
| 6. Prior Years' Taxes (Object 8043) | 56.15 | | 56.15 | 0.00 | | 0.00 |
| 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) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 68,305.88 | 0.00 | 68,305.88 | 61,581.00 | 0.00 | 61,581.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 68,305.88 | 0.00 | 68,305.88 | 61,581.00 | 0.00 | 61,581.00 |

| | 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) | | | (111,993.63) | | | |
| **SUMMARY** | **2021-22 Actual** | | | **2022-23 Budget** | | |
| **11. Adjusted Appropriations Limit** (Lines D4 plus D10) | | | 242,743.42 | | | 174,838.95 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 242,743.42 | | | |

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

Michelle Brown
Gann Contact Person

(530)257-8200
Contact Phone Number

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

**A. Indirect Costs**

| | | |
|---|---|---|
| 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 19,559.04 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,765.81 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 6,217.34 |
| 6. | Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. | Adjustment for Employment Separation Costs | |
| | a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 27,542.19 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | (226.27) |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 27,315.92 |

**B. Base Costs**

| | | |
|---|---|---|
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 138,471.31 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 30,622.03 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 35,946.14 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 140.54 |
| 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, minus Part III, Line A4) | 17,212.00 |
| 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 10,500.00 |
| 9. | Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. | Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 12,917.32 |
| 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 61,880.60 |
| 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. | Adjustment for Employment Separation Costs | |
| | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. | Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. | Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. | Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 140.23 |
| 18. | Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. | Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 307,830.17 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**
**(For information only - not for use when claiming/recovering indirect costs)**
(Line A8 divided by Line B19) 8.95%

**D. Preliminary Proposed Indirect Cost Rate**
**(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)**
(Line A10 divided by Line B19) 8.87%

Approved indirect cost rate: 9.25%
Highest rate used in any program: 9.24%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 5810 | 35,117.32 | 3,245.00 | 9.24% |
| 01 | 6500 | 1,947.76 | 180.00 | 9.24% |
| 01 | 7422 | 1,111.07 | 102.00 | 9.18% |

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs



| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| **A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)** | 0.00 | 0.00 | 30,622.03 | 0.00 | 68,097.94 | 0.00 | 0.00 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** **Description** | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K–12 | | | 1.00 | | 1.00 | | 11.00 |
| 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) | | | | | | | |
| 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** | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 11.00 |

Ravendale-Termo Elementary
Lassen County

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

18 64162 0000000
Form PCR

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 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 | 136,523.55 | 0.00 | 0.00 | 0.00 | 0.00 | 27,183.97 | 140.54 | | | 0.00 | 0.00 | 163,848.06 |
| 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 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 Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 1,947.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,947.76 |
| 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 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Direct Charged Costs** | | 138,471.31 | 0.00 | 0.00 | 0.00 | 0.00 | 27,183.97 | 140.54 | 0.00 | 0.00 | 0.00 | 0.00 | 165,795.82 |

* Functions 7100-7199 for goals 8100 and 8500

| | | |
|---|---|---|
| **A.** | **Central Administration Costs in General Fund and Charter Schools Funds** | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 17,212.00 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 10,500.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 19,559.04 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 25,688.55 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 72,959.59 |
| **B.** | **Direct Charged and Allocated Costs in General Fund and Charter Schools Funds** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 165,795.82 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 98,719.97 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 264,515.79 |
| **C.** | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 8,627.11 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 8,627.11 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 273,142.90 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 26.71% |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 439.33 | 10,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 10,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 11.75 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

Ravendale-Termo Elementary
Lassen County

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-CY)

18 64162 0000000
Report SEMA

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 2 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 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 | 1,947.76 | | 1,947.76 |
| 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 | 1,947.76 | 0.00 | 1,947.76 |
| 7310 | Transfers of Indirect Costs | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 180.00 |
| 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 | 0.00 | | | | | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180.00 |
| | TOTAL COSTS | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,947.76 | 0.00 | 2,127.76 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 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 | 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 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 |
| 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 | | | | | | | | 0.00 |

| 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 | 349.00 | 0.00 |
| 2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | 0.00 | 0.00 |
| 3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | 0.00 | 0.00 |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | 0.00 | 0.00 |
| 5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4) | 349.00 | 0.00 |

| C. Unduplicated Pupil Count | |
|---|---|
| 1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet | 0.00 |
| 2. Enter any adjustments not included in Line C1 (explain below) | |
| 3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2) | 0.00 |

**SELPA:** Lassen County (AL)

**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:

**SELPA:** Lassen County (AL)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Actual FY 2021-22 | Comparison Year FY 2018-19 | 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 | 0.00 | 2,092.95 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 2,092.95 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 0.00 | 2,092.95 | (2,092.95) |

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

| | Actual FY 2021-22 | Comparison Year FY 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 | 0.00 | 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 | 0.00 | 0.00 | |
| b. Special education unduplicated pupil count | 2 | 0 | |
| c. Per capita local expenditures (B2a/B2b) | 0.00 | 0.00 | 0.00 |

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.

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Email Address

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



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 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 | 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 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 |
| 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) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 0.00 |

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 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 | 1,947.76 | | 1,947.76 |
| 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 | 1,947.76 | 0.00 | 1,947.76 |
| 7310 | Transfers of Indirect Costs | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 180.00 |
| 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) | 0.00 | | | | | | | 0.00 |
| | Total Indirect Costs | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180.00 |
| | TOTAL BEFORE OBJECT 8980 | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,947.76 | 0.00 | 2,127.76 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 2,127.76 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 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 | 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 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 |
| 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 |
| | TOTAL COSTS | | | | | | | | 0.00 |

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

**SELPA:** Lassen County (AL)

**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:

**SELPA:** Lassen County (AL)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Budget FY 2022-23 | Comparison Year FY 2018-19 | 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 | 0.00 | 2,092.95 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 2,092.95 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 0.00 | 2,092.95 | (2,092.95) |

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

| | Budget FY 2022-23 | Comparison Year FY 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 | 0.00 | 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 | 0.00 | 0.00 | |
| b. Special education unduplicated pupil count | 1 | 1 | |
| c. Per capita local expenditures (B2a/B2b) | 0.00 | 0.00 | 0.00 |

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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