

**Western Sierra Charter School
Board of Directors Meeting
Tuesday, March 7, 2023**

Open Session Board Meeting – 2:00 PM

Meeting Held At: 777 West Shaw Ave. Fresno, CA 93704

Members of the public may view and/or participate in the meeting at the Fresno address or virtually at our Oakhurst location at 41267 Highway 41, Oakhurst, CA 93644. Additionally, the meeting may be viewed virtually at:

<https://www.wscsfamily.org/live-broadcast.html>

Members of the public who wish to make written comment to the Board for this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>

Members of the public who wish to make live, spoken comment during this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>. Public will remain muted until appropriate time. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board of Directors may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a member of the public if comments or actions disrupts the Board meeting.

Access to Board Materials: A copy of the written materials which will be submitted to the WSCS Board may be reviewed by any interested persons on <http://www.wscsfamily.org/board-agenda-and-minutes.html> website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting at <http://www.wscsfamily.org/board-request.html>. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

AGENDA

1. Call to Order
2. Roll Call to Establish Quorum
3. *Action: Board Meeting Agenda for March 7, 2023
4. *Action: Minutes from January 10, 2023
5. Introduce Ian Whitney as potential new WSCS Board member from Endeavor

Closed Session

- a). Consideration of new board member

Open Session

6. Report from Closed Session
7. *Action: Regarding New WSCS Board Member
8. Hearing of Persons Wishing to Address the Board
9. Written Communications (*if any*)
10. *Action: Warrant Reports for 1/5/23 – 3/2/23
11. Report on WSCS 2021-2022 Non-Profit Corp. Tax Filing Form 990
Gustavo Corona of Borchardt, Corona, Faeth and Zakarian
12. *Action: Acceptance of the WSCS 2021-2022 Non-Profit Corp. Tax Filing form 990

- 13.** Proposed WSCS Credit Card Policy
- 13.** 2nd Interim Overview and Budget Update – Jody Jeffers
- 14.** *Action: List of Obsolete Equipment
- 15.** *Action: Audit Engagement Letter with Borchardt, Corona, Faeth & Zakarian for Fiscal Year 2022-23
- 16.** Reports
 - a). Executive Directors Report – Michael Cox
 - 1). Thoughts Regarding WSCS Staff Salary for 2023/2024
 - 2). Safety Assessments
 - 3). Form 700 Signing
 - b). Endeavor Staff Report – Grace Reeve
 - c). Mountain Home School/ Glacier High Staff Report – John Sloas
 - d). Endeavor Principal's Report – Nancy Garcia
 - e). Mountain Home School/Glacier High Principal's Report – Mindy Klang
- 17.** Next Scheduled Board Meeting Tuesday, May 16, 2023 at 2:00 PM.
- 18.** *Adjournment

**Western Sierra Charter School
Board of Directors Special Meeting Minutes
Tuesday, January 10, 2023, 2:00 PM**

Meeting was conducted via Zoom and streamed via Facebook Live.

1. Call to Order

Brian Fulce called the meeting to order at 2:04 PM

2. Roll Call to Establish Quorum

Quorum established.

Board Members Present: Brian Fulce, Marc Gilchrist, Lindsay Haussler, and Summer Thomas

Absent: Shantal Fossee

WSCS Staff Present: Michael Cox, Eric Hagen, Jody Jeffers, Mindy Klang, and Diane Neulinger

Liaisons Present: John Sloas. **Liaisons Absent:** Grace Reeve

Guest: Gustavo Corona

3. *Action: Board findings pursuant to Government Code Section 54953(e)

The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds that State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing

Approved

Motion: Lindsay Haussler Second: Summer Thomas Vote: 4 yes, 0 no

4. *Action: Board Meeting Agenda for January 10, 2023.

Brian Fulce requested changing item #14 to a Public Hearing, adding the Knowledge Saves Lives contract as item #15 as an Action item, and advancing the remaining numbered items.

Approved with amendments

Motion: Lindsay Haussler Second: Summer Thomas Vote: 4 yes, 0 no

5. *Action: Minutes from November 8, 2022

Approved

Motion: Lindsay Haussler Second: Summer Thomas Vote: 4 yes, 0 no

6. Welcome Marc Gilchrist – Newly elected YUSD Board Trustee appointed to the WSCS Board

Michael Cox gave a brief introduction.

7. Hearing of Persons Wishing to Address the Board

None

8. Written Communications (if any)

None

9. Warrant Reports for 11/3/22 - 1/4/23

*This will be an *Action item. Review given by Jody Jeffers.*

Approved

Motion: Lindsay Haussler

Second: Summer Thomas

Vote: 4 yes, 0 no

10. Report on 2021-2022 Audit for MHS, GHS and ECS

Gustavo Corona of Borchardt, Corona, Faeth and Zakarian

Mr. Corona gave the board a brief overview of the audit report. See attached report.

11. *Action: Acceptance of 2021-2022 Audit Report for MHS, GHS and ECS

Approved as submitted

Motion: Lindsay Haussler

Second: Summer Thomas

Vote: 4 yes, 0 no

12. 2022-2023 Budget Update – Jody Jeffers

Mr. Jeffers gave a brief overview. See printed budget handouts.

13. *Action: Creation of Two Board Designated Reserve Funds (Facility Acquisition & Capital Projects and Economic Uncertainties)

Jody Jeffers and Michael Cox provided an explanation of the reserves to the board. See attached resolution #2022-2023-01.

Approved as presented

Motion: Lindsay Haussler

Second: Summer Thomas

Vote: 4 yes, 0 no

14. *Action: Arts, Music and Instructional Materials Block Grant Plan

Per board approval in item #4 this Action item has been changed to a Public Hearing.

Public Hearing entered into at 3:17 PM and closed at 3:27 PM.

Jody Jeffers gave the board a brief explanation of the grant. See attached document.

This action has been tabled for the March 17, 2023 Board Meeting.

15. (Item added per board decision in item #4) *Action: Knowledge Saves Lives contract

Michael Cox gave the board a brief overview of the contract and an explanation of the services provided. See attached contract.

Approved as presented.

Motion: Marc Gilchrist

Second: Summer Thomas

Vote: 3 yes, 0 no

16. Discussion of Future WSCS Board Meetings In-Person and Brown Act Requirements

Michael Cox explained that moving forward we will resume business as usual by meeting in-person at the school site. The decision was made to hold the meeting at the Fresno campus in-person on Tuesday, March 7, 2023 at 2:00 PM.

17. Mindy Klang Retiring in June 2023

Eric Hagen will be coming to MHS/GHS as Principal and Nancy Garcia will move to a full-time Principal position at ECS for the 2023-2024 School year. We thank Mindy for her many years of faithful service to MHS/GHS and wish her all the best in her new adventures.

18. Reports

a). Executive Directors Report – Michael Cox

1). Building Planning for Oakhurst

We are actively pursuing the development of a Master School Site Plan. Looking to increase the number of bathroom facilities, more office space and additional classrooms.

2). Facility Search for Fresno

Administrative staff continues to seek new facility options for ECS.

b). Endeavor Staff Report – Grace Reeve

Ms. Reeve shared with the board about the many activities for both students and staff at Endeavor Charter School. Sharing that their goal is to continue to build community with both families and staff.

c). Mountain Home School/ Glacier High Staff Report – John Sloas

Mr. Sloas Shared with the board about the upcoming Ski School offered to our MHS families. He gave a brief overview of the upcoming spring semester enrichment classes starting on 1-17-23.

d). Endeavor Principal's Report – Eric Hagen

See printed Power Point presentation

e). Mountain Home School/Glacier High Principal's Report – Mindy Klang

See printed Power Point presentation

19. Next Scheduled Board Meeting Tuesday, March 7, 2023 @ 2:00 PM

Confirmed

20. *Adjournment @ 4:44 PM

Board Member Lindsey Haussler left the meeting @ 3:30 PM

CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of the Western Sierra Charter Schools, a California nonprofit public benefits corporation; that these minutes are of the special meeting of the Board of Directors held on January 10, 2023.

Diane Neulinger

Minutes prepared and submitted by: Diane Neulinger

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Western Sierra Charter Schools
41267 Highway 41
Oakhurst, CA 93644

D Employer identification number

26-3006883

E Telephone number

559-642-1422

G Gross receipts \$ 7,157,243.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: www.wscsfamily.org**H(c)** Group exemption number ▶**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation:**M** State of legal domicile:**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>See Schedule O</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	7
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	67
	6	Total number of volunteers (estimate if necessary)	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	
	9	Program service revenue (Part VIII, line 2g)	5,552,861.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,552,861.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,157,243.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,030,735.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	993,425.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,024,160.
	19	Revenue less expenses. Subtract line 18 from line 12	528,701.
	19	Revenue less expenses. Subtract line 18 from line 12	1,014,827.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,292,449.
	21	Total liabilities (Part X, line 26)	1,488,123.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,804,326.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,819,153.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	Michael Cox		Executive Director		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Gus Corona				P00304316
	Firm's name	Borchardt, Corona, Faeth & Zakarian			Firm's EIN
	Firm's address	1180 E Shaw Ave Ste 110 Fresno, CA 93710			77-0314847
			Phone no.	(559) 225-6891	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 09/22/21

Form 990 (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:See Schedule O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 5,110,703. including grants of \$) (Revenue \$ 7,157,243.)

Mountain Home School Charter, Glacier High School Charter, and Endeavor Charter
School will accomplish their mission to inspire students to learn and grow to their
potential and become responsible contributing community members by the following:
serving as a liaison between the community and the home schooling family;
demonstrating to the community the educational soundness and viability of publicly
funded, parent-directed education for students; providing a supportive, encouraging
environment in which parents can receive high quality training opportunities,
teaching resources, mentoring, opportunities for networking, and a structure to
support their educational objectives; and providing students with learning resources
and an environment for enrichment opportunities that encourage them to become
self-motivated, competent, lifelong learners.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **5,110,703.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	14	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 67		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X**

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1 b 7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O. 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates? 10 a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12 a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done. See Schedule O. 12 c	X	
13 Did the organization have a written whistleblower policy? 13		X
14 Did the organization have a written document retention and destruction policy? 14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. See Schedule O. 15 a	X	
b Other officers or key employees of the organization. 15 b		X
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16 b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Michael Cox 41267 Highway 41 Oakhurst CA 93644 559-642-1422

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Michael Cox Executive Dir.	45 0			X				162,497.	0.	0.
(2) Jody Jeffers CBO	40 0					X		133,691.	0.	0.
(3) Mindy Klang Principal	40 0					X		102,076.	0.	0.
(4) Brian Fulce Chairman	1 0	X						0.	0.	0.
(5) Tamera Dent Director	1 0	X						0.	0.	0.
(6) Darin J. Soukup, PhD. Director	1 0	X						0.	0.	0.
(7) Monika Moulin Director	1 0	X						0.	0.	0.
(8) Tiffany Shutz Director	1 0	X						0.	0.	0.
(9) Lindsay Haussler Director	1 0	X						0.	0.	0.
(10) Shantel Fossee Director	1 0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____	_____									
(16) _____	_____									
(17) _____	_____									
(18) _____	_____									
(19) _____	_____									
(20) _____	_____									
(21) _____	_____									
(22) _____	_____									
(23) _____	_____									
(24) _____	_____									
(25) _____	_____									

1 b Subtotal 398,264. 0. 0.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 398,264. 0. 0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 3

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

4	X	
----------	---	--

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

5		X
----------	--	---

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f.	1 g				
	h Total. Add lines 1a-1f					
	Program Service Revenue	Business Code				
2 a LCFF Sources - State Aid		2,308,189.	2,308,189.			
b LCFF Sources-Property Tax		2,036,994.	2,036,994.			
c LCFF Sources - EPA		1,739,899.	1,739,899.			
d Other State Revenue		733,217.	733,217.			
e Federal Revenue		167,562.	167,562.			
f All other program service revenue		171,382.	171,382.			
g Total. Add lines 2a-2f		7,157,243.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
	b Less: direct expenses					
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses						
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less						
b Less: cost of goods sold.						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions		7,157,243.	7,157,243.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	162,497.	113,748.	48,749.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	2,900,125.	2,483,021.	417,104.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	1,414,450.	1,182,238.	232,212.	
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	52,904.	42,323.	10,581.	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>Services</u>	1,075,059.	731,084.	343,975.	
b <u>Books and Supplies</u>	558,289.	558,289.		
c <u>Pension Related Changes</u>	-20,908.		-20,908.	
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	6,142,416.	5,110,703.	1,031,713.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	2,489,405.	1	3,529,168.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	171,872.	4	448,224.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,970.	9	4,971.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,737,647.		
	b Less: accumulated depreciation	10b 383,662.	1,374,739.	10c 1,353,985.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	251,463.	15	283,275.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,292,449.	16	5,619,623.	
Liabilities	17 Accounts payable and accrued expenses	876,689.	17	1,154,452.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	611,434.	25	646,018.
	26 Total liabilities. Add lines 17 through 25	1,488,123.	26	1,800,470.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,421,875.	27	3,432,231.
	28 Net assets with donor restrictions	382,451.	28	386,922.
	Organizations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,804,326.	32	3,819,153.
	33 Total liabilities and net assets/fund balances	4,292,449.	33	5,619,623.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,157,243.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,142,416.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,014,827.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,804,326.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,819,153.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

BAA

TEEA0112L 09/22/21

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)						12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ☐ ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐ ►

b 33-1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐ ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐ ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If 'Yes,' complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

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Schedule A (Form 990) 2021

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered 'Yes' on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ► \$

(ii) Assets included in Form 990, Part X. ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ► \$

b Assets included in Form 990, Part X. ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations..... **3a(i)** ☐ Yes ☐ No

(ii) Related organizations..... **3a(ii)** ☐ Yes ☐ No

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☐ Yes ☐ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....		419,571.		419,571.
b Buildings.....		363,504.	129,970.	233,534.
c Leasehold improvements.....		370,721.	81,437.	289,284.
d Equipment.....		590,849.	179,252.	411,597.
e Other.....		-6,998.	-6,997.	-1.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,353,985.

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Schedule D (Form 990) 2021

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Due from Other Schools	283,275.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	283,275.

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to Other Schools	283,275.
(3) LT Debt	124,996.
(4) LT Debt - Current	62,502.
(5) OPEB Liability	92,892.
(6) Refundable Advances	82,353.
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	646,018.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2 a		
b	Donated services and use of facilities	2 b		
c	Recoveries of prior year grants	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4 a and 4 b		4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2 a		
b	Prior year adjustments	2 b		
c	Other losses	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4 a and 4 b		4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE E
(Form 990)

Department of the Treasury
Internal Revenue Service

Schools

- ▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1 X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3 X	
<u>Mountain Home, Glacier High and Endeavor have their charter on their website which includes their nondiscriminatory policy.</u>		
.....		
.....		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X
If you answered 'No' to any of the above, please explain. If you need more space, use Part II.		
<u>See Part II</u>		
.....		
.....		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	5a	X
b Admissions policies?	5b	X
c Employment of faculty or administrative staff?	5c	X
d Scholarships or other financial assistance?	5d	X
e Educational policies?	5e	X
f Use of facilities?	5f	X
g Athletic programs?	5g	X
h Other extracurricular activities?	5h	X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.		
.....		
.....		
.....		
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a X	
b Has the organization's right to such aid ever been revoked or suspended?	6b	X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II.		
<u>See Part II</u>		
.....		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II. <u>See Part II</u>	7	X

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Schedule E, Line 4 - Explanation of Records and Materials Not Maintained

The organization did not offer scholarships or award any financial assistance during the tax year, therefore, the organization does not have records documenting scholarships or other financial assistance.

The organization does not solicit contributions, therefore, the organization does not maintain copies of such material.

Schedule E, Line 6 - Explanation of Aid or Assistance from Governmental Agency

The three schools the organization manages receives various state assistance as included in the total revenue in Part I Line 9 of Form 990.

Schedule E, Line 7 - Explanation of Certification of Racial Nondiscrimination Compliance

The three charter schools the organization manages are public schools not private schools, therefore, Sections 4.01 through 4.05 of Rev. Proc. 75-50 does not apply.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Western Sierra Charter Schools

Employer identification number

26-3006883

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?
If 'Yes,' describe in Part III.

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

X

X

X

X

X

X

X

X

X

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Michael Cox 1 Executive Dir.	(i)	162,497.	0.	0.	0.	0.	162,497.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Western Sierra Charter Schools

Employer identification number

26-3006883

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

Western Sierra Charter Schools manages three charter schools, Mountain Home School Charter, Glacier High School Charter, and Endeavor Charter School. The mission of all Charters is to inspire students to learn and grow to their potential and become responsible contributing community members.

Form 990, Part III, Line 1 - Organization Mission

Western Sierra Charter Schools, a charter management organization, currently manages three charter schools, Mountain Home School Charter, Glacier High School Charter, Endeavor Charter School. The mission of all Charters is the following: to inspire students to learn and grow to their potential and become responsible contributing community members; assist parents in the education of their students; and provide the community with a valid educational alternative.

Form 990, Part VI, Line 11b - Form 990 Review Process

A copy of the organization's final Form 990 was provided to each voting member of the Board via electronic format prior to the Form 990 being filed with the IRS.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The organization regularly and consistently monitors and enforces the compliance with the policy. If a potential conflict was to arise with regard to the board business and a board member, that member would recuse himself/herself from the deliberation and decision.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The Executive Director's salary is based on a Board approved salary schedule and the Board approves the Executive Director's salary on an annual basis. Other officers are on a Board approved salary schedule as well.

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Governing documents, policies and financial statements are made available to the public upon request.

6/30/22

2021 Federal Book Depreciation Schedule

Page 1

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Endeavor - Bldgs & Improvements																
24	Fresno Office - Cabling	10/22/16		17,153							17,153	3,202	S/L	25		686
	Total Endeavor - Bldgs & Improvem			17,153		0	0	0	0	0	17,153	3,202				686
Endeavor - Equipment																
11	Image 2000 Kyocera Copier	4/01/15		7,014							7,014	7,014	S/L	5		0
12	Image 2000 Color Copier	4/01/15		7,555							7,555	7,555	S/L	5		0
47	Image 2000 Copier	6/05/19		6,473							6,473	2,697	S/L	5		1,295
52	Samsung Cmptr Svr(47%)	7/18/18		8,270							8,270	4,824	S/L	5		1,654
53	Vending Machine	6/27/19		13,280							13,280	5,312	S/L	5		2,656
58	Security Cameras .48 ES	8/25/21		10,780							10,780		S/L	20		449
	Total Endeavor - Equipment			53,372		0	0	0	0	0	53,372	27,402				6,054
Glacier - Bldgs & Improvements																
1	Relocatable Classroom	9/30/09		60,566							60,566	29,074	S/L	25		2,423
10	Concrete Floor Resurface	9/07/14		4,500							4,500	1,260	S/L	25		180
21	Main Building (20%)	10/29/15		69,000							69,000	7,820	S/L	50		1,380
28	Main Bldg Remodel (10%)	10/24/17		19,494							19,494	2,860	S/L	25		780
33	Cabin Facade (10%)	12/07/17		1,028							1,028	147	S/L	25		41
34	Colonial Brick Wall (10%)	5/31/18		1,185							1,185	145	S/L	25		47
35	Flooring - Remodel (10%)	9/13/17		1,793							1,793	981	S/L	7		256
37	Shed (22.5%)	11/28/18		16,252							16,252	840	S/L	50		325
38	Loft Conversion (22.5%)	9/26/18		5,580							5,580	613	S/L	25		223

6/30/22

2021 Federal Book Depreciation Schedule

Page 2

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
40	Library Facade (20%)	2/07/19		2,362							2,362	227	S/L	25		94
42	Store Front Facade (20%)	2/07/19		1,270							1,270	123	S/L	25		51
Total Glacier - Bldgs & Improvement				183,030		0	0	0	0	0	183,030	44,090				5,800
Glacier - Equipment																
2	Image 2000 Copier	11/15/07		7,958							7,958	7,958	S/L	5		0
3	Phone System	10/16/08		16,716							16,716	16,716	S/L	5		0
17	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
18	Server Hardware Upgrade	5/01/15		3,162							3,162	3,162	S/L	5		0
44	Samsung Cmptr Svr(15%)	7/18/18		2,639							2,639	1,540	S/L	5		528
48	Vending Machine (30%)	6/27/19		3,984							3,984	1,594	S/L	5		797
55	3D Printer .29 GS	3/22/22		2,810							2,810		S/L	5		141
57	Security Cameras .15 GS	8/25/21		3,369							3,369		S/L	20		140
Total Glacier - Equipment				43,156		0	0	0	0	0	43,156	33,488				1,606
Glacier - Land																
23	Land (20%)	10/29/15		48,000							48,000					0
51	Land-Oakhurst Parking Lot	11/19/19		48,880							48,880					0
Total Glacier - Land				96,880		0	0	0	0	0	96,880	0				0
Mountain Home - Bldgs & Improvements																
4	Relocatable Classroom	7/01/04		45,990							45,990	26,061	S/L	30		1,533
5	Shed	7/01/07		7,680							7,680	7,168	S/L	15		512
6	Relocatable Classroom	7/01/08		103,996							103,996	45,068	S/L	30		3,467
9	Leasehold Improvement	7/01/11		21,220							21,220	8,489	S/L	25		849

6/30/22

2021 Federal Book Depreciation Schedule

Page 3

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
19	Concrete Floor Resurface	9/07/14		9,000							9,000	2,520	S/L	25		360
20	Main Building (80%)	10/29/15		277,688							277,688	31,473	S/L	50		5,554
25	Furnace Replacement	6/19/17		13,837							13,837	2,768	S/L	20		692
27	Main Bldg Remodel (90%)	10/24/17		175,448							175,448	25,733	S/L	25		7,018
29	Flooring - Remodel (90%)	9/13/17		16,140							16,140	8,839	S/L	7		2,306
30	Cabin Facade (90%)	12/07/17		11,218							11,218	1,609	S/L	25		449
31	Colonial Brick Wall (90%)	5/31/18		10,107							10,107	1,246	S/L	25		404
36	Shed (77.5%)	11/28/18		60,020							60,020	3,100	S/L	50		1,200
39	Loft Conversion (77.5%)	9/26/18		19,220							19,220	2,115	S/L	25		769
41	Library Facade (80%)	2/07/19		8,450							8,450	817	S/L	25		338
43	Store Front Facade (80%)	2/07/19		9,257							9,257	894	S/L	25		370
Total Mountain Home - Bldgs & Im				789,271		0	0	0	0	0	789,271	167,900				25,821
Mountain Home - Equipment																
7	Aeries - Software	7/01/04		6,500							6,500	6,500	S/L	5		0
8	Lexia - Software	1/01/09		5,206							5,206	5,206	S/L	5		0
13	Image 2000 Color Copier	4/01/15		5,037							5,037	5,037	S/L	5		0
14	Server Hardware Upgrade	5/01/15		3,162							3,162	3,162	S/L	5		0
32	Solar Panel System	6/30/18		181,016							181,016	27,153	S/L	20		9,051
45	Samsung Cmptr Srvr(38%)	7/18/18		6,686							6,686	3,900	S/L	5		1,337
49	Vending Machine (70%)	6/27/19		9,296							9,296	3,718	S/L	5		1,859
54	3D Printer .71 MHS	3/22/22		6,881							6,881		S/L	5		344
56	Security Cameras .37 MHS	8/25/21		8,310							8,310		S/L	20		346
Total Mountain Home - Equipment				232,094		0	0	0	0	0	232,094	54,676				12,937

6/30/22

2021 Federal Book Depreciation Schedule

Page 4

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Mountain Home - Land																
22	Land (80%)	10/29/15		192,000							192,000					0
50	Land-Oakhurst Parking Lot	11/19/19		130,691							130,691					0
Total Mountain Home - Land				322,691		0	0	0	0	0	322,691	0				0
Total Depreciation				<u>1,737,647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,737,647</u>	<u>330,758</u>				<u>52,904</u>
Grand Total Depreciation				<u>1,737,647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,737,647</u>	<u>330,758</u>				<u>52,904</u>

2021

California Exempt Organization
Annual Information Return

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 7/01/2021, and ending (mm/dd/yyyy) 6/30/2022.

Corporation/Organization name

WESTERN SIERRA CHARTER SCHOOLS

California corporation number

3102810

Additional information. See instructions.

FEIN

26-3006883

Street address (suite or room)

41267 HIGHWAY 41

PMB no.

City

OAKHURST

State

CA

Zip code

93644

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return. ☐ Yes ☒ No
- B** Amended return. ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust. ☐ Yes ☒ No
- D** Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
 Enter date: (mm/dd/yyyy) ☐
- E** Check accounting method:
 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other
- F** Federal return filed? 1 ☐ 990T 2 ☐ 990-PF 3 ☐ Sch H (990)
 4 ☐ Other 990 series
- G** Is this a group filing? See instructions. ☐ Yes ☒ No
- H** Is this organization in a group exemption
 If "Yes," what is the parent's name? ☐ Yes ☒ No

- I** Did the organization have any changes to its guidelines
 not reported to the FTB? See instructions. ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the
 organization engaged in political activities?
 See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
 If "Yes," enter the gross receipts from
 nonmember sources. \$
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report
 taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS
 audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☐ No
 Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	7,157,243.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	7,157,243.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	7,157,243.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	6,142,416.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	1,014,827.
Filing Fee	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Penalties and interest. See General Information J.	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result.	16	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	EXECUTIVE DIRECTOR	Date	Telephone
	Preparer's signature		Date	PTIN
	Firm's name (or yours, if self-employed) and address	BORCHARDT, CORONA, FAETH & ZAKARIAN	Check if self-employed <input type="checkbox"/>	P00304316
		1180 E SHAW AVE STE 110		Firm's FEIN
		FRESNO, CA 93710		77-0314847
May the FTB discuss this return with the preparer shown above? See instructions.				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See instructions)	•	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	•	7	7,157,243.
Expenses and Disbursements	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	7,157,243.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	•	9	
	10	Disbursements to or for members.	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	•	11	162,497.
	12	Other salaries and wages	•	12	2,900,125.
	13	Interest	•	13	
	14	Taxes	•	14	
	15	Rents	•	15	
	16	Depreciation and depletion (See instructions)	•	16	52,904.
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 3	•	17	3,026,890.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	6,142,416.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		2,489,405.	•	3,529,168.
2	Net accounts receivable		171,872.	•	448,224.
3	Net notes receivable			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments. Attach schedule.			•	
10 a	Depreciable assets.	1,285,926.		1,318,076.	
b	Less accumulated depreciation.	330,758.	955,168.	383,662.	934,414.
11	Land		419,571.	•	419,571.
12	Other assets. Attach schedule. STM 4		256,433.	•	288,246.
13	Total assets		4,292,449.		5,619,623.
Liabilities and net worth					
14	Accounts payable		876,689.	•	1,154,452.
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule. STM 5		611,434.		646,018.
19	Capital stock or principal fund		2,804,326.	•	3,819,153.
20	Paid-in or capital surplus. Attach reconciliation.			•	
21	Retained earnings or income fund			•	
22	Total liabilities and net worth		4,292,449.		5,619,623.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	1,014,827.	7	Income recorded on books this year not included in this return. Attach schedule	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule.	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule.	•		10	Net income per return. Subtract line 9 from line 6.		1,014,827.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5.		1,014,827.				

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	RELOCATABLE CLA	9/30/2009	60,566.	29,074.	S/L	25	2,423.	
	IMAGE 2000 COPI	11/15/2007	7,958.	7,958.	S/L	5		
	PHONE SYSTEM	10/16/2008	16,716.	16,716.	S/L	5		
	RELOCATABLE CLA	7/01/2004	45,990.	26,061.	S/L	30	1,533.	
	SHED	7/01/2007	7,680.	7,168.	S/L	15	512.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					15	52,904.	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

FORM 199

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	RELOCATABLE CLA	7/01/2008	103,996.	45,068.	S/L	30	3,467.	
	AERIES - SOFTWA	7/01/2004	6,500.	6,500.	S/L	5		
	LEXIA - SOFTWARE	1/01/2009	5,206.	5,206.	S/L	5		
	LEASEHOLD IMPRO	7/01/2011	21,220.	8,489.	S/L	25	849.	
	CONCRETE FLOOR	9/07/2014	4,500.	1,260.	S/L	25	180.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	IMAGE 2000 KYOC	4/01/2015	7,014.	7,014.	S/L	5		
	IMAGE 2000 COLO	4/01/2015	7,555.	7,555.	S/L	5		
	IMAGE 2000 COLO	4/01/2015	5,037.	5,037.	S/L	5		
	SERVER HARDWARE	5/01/2015	3,162.	3,162.	S/L	5		
	IMAGE 2000 COLO	4/01/2015	2,518.	2,518.	S/L	5		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	SERVER HARDWARE	5/01/2015	3,162.	3,162.	S/L	5		
	CONCRETE FLOOR	9/07/2014	9,000.	2,520.	S/L	25	360.	
	MAIN BUILDING (	10/29/2015	277,688.	31,473.	S/L	50	5,554.	
	MAIN BUILDING (	10/29/2015	69,000.	7,820.	S/L	50	1,380.	
	LAND (80%)	10/29/2015	192,000.			0		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	LAND (20%)	10/29/2015	48,000.			0		
	FRESNO OFFICE -	10/22/2016	17,153.	3,202.	S/L	25	686.	
	FURNACE REPLACE	6/19/2017	13,837.	2,768.	S/L	20	692.	
	MAIN BLDG REMOD	10/24/2017	175,448.	25,733.	S/L	25	7,018.	
	MAIN BLDG REMOD	10/24/2017	19,494.	2,860.	S/L	25	780.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	FLOORING - REMO	9/13/2017	16,140.	8,839.	S/L	7	2,306.	
	CABIN FACADE (	12/07/2017	11,218.	1,609.	S/L	25	449.	
	COLONIAL BRICK	5/31/2018	10,107.	1,246.	S/L	25	404.	
	SOLAR PANEL SYS	6/30/2018	181,016.	27,153.	S/L	20	9,051.	
	CABIN FACADE (	12/07/2017	1,028.	147.	S/L	25	41.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	COLONIAL BRICK	5/31/2018	1,185.	145.	S/L	25	47.	
	FLOORING - REMO	9/13/2017	1,793.	981.	S/L	7	256.	
	SHED (77.5%)	11/28/2018	60,020.	3,100.	S/L	50	1,200.	
	SHED (22.5%)	11/28/2018	16,252.	840.	S/L	50	325.	
	LOFT CONVERSION	9/26/2018	5,580.	613.	S/L	25	223.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	LOFT CONVERSION	9/26/2018	19,220.	2,115.	S/L	25	769.	
	LIBRARY FACADE	2/07/2019	2,362.	227.	S/L	25	94.	
	LIBRARY FACADE	2/07/2019	8,450.	817.	S/L	25	338.	
	STORE FRONT FAC	2/07/2019	1,270.	123.	S/L	25	51.	
	STORE FRONT FAC	2/07/2019	9,257.	894.	S/L	25	370.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

FORM 199

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	SAMSUNG CMPTR S	7/18/2018	2,639.	1,540.	S/L	5	528.	
	SAMSUNG CMPTR S	7/18/2018	6,686.	3,900.	S/L	5	1,337.	
	IMAGE 2000 COPI	6/05/2019	6,473.	2,697.	S/L	5	1,295.	
	VENDING MACHINE	6/27/2019	3,984.	1,594.	S/L	5	797.	
	VENDING MACHINE	6/27/2019	9,296.	3,718.	S/L	5	1,859.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	LAND-OAKHURST P	11/19/2019	130,691.			0		
	LAND-OAKHURST P	11/19/2019	48,880.			0		
	SAMSUNG CMPTR S	7/18/2018	8,270.	4,824.	S/L	5	1,654.	
	VENDING MACHINE	6/27/2019	13,280.	5,312.	S/L	5	2,656.	
	3D PRINTER .71	3/22/2022	6,881.		S/L	5	344.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

FORM 199

Corporation name

California corporation number

WESTERN SIERRA CHARTER SCHOOLS**3102810****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	3D PRINTER .29	3/22/2022	2,810.		S/L	5	141.	
	SECURITY CAMERA	8/25/2021	8,310.		S/L	20	346.	
	SECURITY CAMERA	8/25/2021	3,369.		S/L	20	140.	
	SECURITY CAMERA	8/25/2021	10,780.		S/L	20	449.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

Statement 1
Form 199, Part II, Line 7
Other Income

Program Service Revenue..... \$ 7,157,243.
 Total \$ 7,157,243.

Statement 2
Form 199, Part II, Line 11
Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Total Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Brian Fulce 41267 Highway 41 Oakhurst, CA 93644	Chairman 1.00	\$ 0.	\$ 0.	\$ 0.
Tamera Dent 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Darin J. Soukup, PhD. 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Monika Moulin 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Tiffany Shutz 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Lindsay Haussler 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Shantel Fossee 41267 Highway 41 Oakhurst, CA 93644	Director 1.00	0.	0.	0.
Michael Cox 41267 Highway 41 Oakhurst, CA 93644	Executive Dir. 45.00	162,497.	0.	0.
		Total \$ <u>162,497.</u>	\$ <u>0.</u>	\$ <u>0.</u>

Statement 3
Form 199, Part II, Line 17
Other Expenses

Books and Supplies.....	\$ 558,289.
Other Employee Benefit.....	1,414,450.
Pension Related Changes.....	-20,908.
Services.....	1,075,059.
Total	<u>\$ 3,026,890.</u>

Statement 4
Form 199, Schedule L, Line 12
Other Assets

Due from Other Schools.....	283,275.
Prepaid Expenses and Deferred Charges.....	4,971.
Total	<u>\$ 288,246.</u>

Statement 5
Form 199, Schedule L, Line 18
Other Liabilities

Due to Other Schools.....	283,275.
LT Debt.....	124,996.
LT Debt - Current.....	62,502.
OPEB Liability.....	92,892.
Refundable Advances.....	82,353.
Total	<u>\$ 646,018.</u>

6/30/22

2021 California Book Depreciation Schedule

Page 1

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 199																
Endeavor - Bldgs & Improvements																
24	Fresno Office - Cabling	10/22/16		17,153							17,153	3,202	S/L	25		686
	Total Endeavor - Bldgs & Improvem			17,153		0	0	0	0	0	17,153	3,202				686
Endeavor - Equipment																
11	Image 2000 Kyocera Copier	4/01/15		7,014							7,014	7,014	S/L	5		0
12	Image 2000 Color Copier	4/01/15		7,555							7,555	7,555	S/L	5		0
47	Image 2000 Copier	6/05/19		6,473							6,473	2,697	S/L	5		1,295
52	Samsung Cmptr Svr(47%)	7/18/18		8,270							8,270	4,824	S/L	5		1,654
53	Vending Machine	6/27/19		13,280							13,280	5,312	S/L	5		2,656
58	Security Cameras .48 ES	8/25/21		10,780							10,780		S/L	20		449
	Total Endeavor - Equipment			53,372		0	0	0	0	0	53,372	27,402				6,054
Glacier - Bldgs & Improvements																
1	Relocatable Classroom	9/30/09		60,566							60,566	29,074	S/L	25		2,423
10	Concrete Floor Resurface	9/07/14		4,500							4,500	1,260	S/L	25		180
21	Main Building (20%)	10/29/15		69,000							69,000	7,820	S/L	50		1,380
28	Main Bldg Remodel (10%)	10/24/17		19,494							19,494	2,860	S/L	25		780
33	Cabin Facade (10%)	12/07/17		1,028							1,028	147	S/L	25		41
34	Colonial Brick Wall (10%)	5/31/18		1,185							1,185	145	S/L	25		47
35	Flooring - Remodel (10%)	9/13/17		1,793							1,793	981	S/L	7		256
37	Shed (22.5%)	11/28/18		16,252							16,252	840	S/L	50		325
38	Loft Conversion (22.5%)	9/26/18		5,580							5,580	613	S/L	25		223

6/30/22

2021 California Book Depreciation Schedule

Page 2

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
40	Library Facade (20%)	2/07/19		2,362							2,362	227	S/L	25		94
42	Store Front Facade (20%)	2/07/19		1,270							1,270	123	S/L	25		51
Total Glacier - Bldgs & Improvement				183,030		0	0	0	0	0	183,030	44,090				5,800
Glacier - Equipment																
2	Image 2000 Copier	11/15/07		7,958							7,958	7,958	S/L	5		0
3	Phone System	10/16/08		16,716							16,716	16,716	S/L	5		0
17	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
18	Server Hardware Upgrade	5/01/15		3,162							3,162	3,162	S/L	5		0
44	Samsung Cmptr Srvr(15%)	7/18/18		2,639							2,639	1,540	S/L	5		528
48	Vending Machine (30%)	6/27/19		3,984							3,984	1,594	S/L	5		797
55	3D Printer .29 GS	3/22/22		2,810							2,810		S/L	5		141
57	Security Cameras .15 GS	8/25/21		3,369							3,369		S/L	20		140
Total Glacier - Equipment				43,156		0	0	0	0	0	43,156	33,488				1,606
Glacier - Land																
23	Land (20%)	10/29/15		48,000							48,000					0
51	Land-Oakhurst Parking Lot	11/19/19		48,880							48,880					0
Total Glacier - Land				96,880		0	0	0	0	0	96,880	0				0
Mountain Home - Bldgs & Improvements																
4	Relocatable Classroom	7/01/04		45,990							45,990	26,061	S/L	30		1,533
5	Shed	7/01/07		7,680							7,680	7,168	S/L	15		512
6	Relocatable Classroom	7/01/08		103,996							103,996	45,068	S/L	30		3,467
9	Leasehold Improvement	7/01/11		21,220							21,220	8,489	S/L	25		849

6/30/22

2021 California Book Depreciation Schedule

Page 3

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
19	Concrete Floor Resurface	9/07/14		9,000							9,000	2,520	S/L	25		360
20	Main Building (80%)	10/29/15		277,688							277,688	31,473	S/L	50		5,554
25	Furnace Replacement	6/19/17		13,837							13,837	2,768	S/L	20		692
27	Main Bldg Remodel (90%)	10/24/17		175,448							175,448	25,733	S/L	25		7,018
29	Flooring - Remodel (90%)	9/13/17		16,140							16,140	8,839	S/L	7		2,306
30	Cabin Facade (90%)	12/07/17		11,218							11,218	1,609	S/L	25		449
31	Colonial Brick Wall (90%)	5/31/18		10,107							10,107	1,246	S/L	25		404
36	Shed (77.5%)	11/28/18		60,020							60,020	3,100	S/L	50		1,200
39	Loft Conversion (77.5%)	9/26/18		19,220							19,220	2,115	S/L	25		769
41	Library Facade (80%)	2/07/19		8,450							8,450	817	S/L	25		338
43	Store Front Facade (80%)	2/07/19		9,257							9,257	894	S/L	25		370
Total Mountain Home - Bldgs & Im				789,271		0	0	0	0	0	789,271	167,900				25,821
Mountain Home - Equipment																
7	Aeries - Software	7/01/04		6,500							6,500	6,500	S/L	5		0
8	Lexia - Software	1/01/09		5,206							5,206	5,206	S/L	5		0
13	Image 2000 Color Copier	4/01/15		5,037							5,037	5,037	S/L	5		0
14	Server Hardware Upgrade	5/01/15		3,162							3,162	3,162	S/L	5		0
32	Solar Panel System	6/30/18		181,016							181,016	27,153	S/L	20		9,051
45	Samsung Cmptr Srvr(38%)	7/18/18		6,686							6,686	3,900	S/L	5		1,337
49	Vending Machine (70%)	6/27/19		9,296							9,296	3,718	S/L	5		1,859
54	3D Printer .71 MHS	3/22/22		6,881							6,881		S/L	5		344
56	Security Cameras .37 MHS	8/25/21		8,310							8,310		S/L	20		346
Total Mountain Home - Equipment				232,094		0	0	0	0	0	232,094	54,676				12,937

6/30/22

2021 California Book Depreciation Schedule

Page 4

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Mountain Home - Land																
22	Land (80%)	10/29/15		192,000							192,000					0
50	Land-Oakhurst Parking Lot	11/19/19		130,691							130,691					0
Total Mountain Home - Land				322,691		0	0	0	0	0	322,691	0				0
Total Depreciation				<u>1,737,647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,737,647</u>	<u>330,758</u>				<u>52,904</u>
Grand Total Depreciation				<u>1,737,647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,737,647</u>	<u>330,758</u>				<u>52,904</u>

Western Sierra Charter Schools – Credit Card Policy-Draft

Policy brief & purpose

Western Sierra Charter Schools (WSCS) may provide employees with credit cards that can be used for business-related expenses. Having these cards helps us track and process our expenses, prevent fraud and make payments more efficiently. We want to make sure that employees who hold company credit cards will use them properly and will know their limitations and responsibilities.

Scope

This policy applies to all employees who are eligible to use a company card.

Policy elements

Here we outline our general rules about company credit cards.

How does a company credit card work?

Usually, WSCS will take out a credit card in the Employee's name. The Employee will be able to use it for business-related expenses and our WSCS will pay the card bills. When a credit is issued to an employee the card holder will be required to sign a statement agreeing that they have read this credit card policy and will abide by it.

WSCS has the right to withdraw a company credit card from an employee at any point.

What expenses are allowed on a company credit card?

The Employee may use a company card to pay for work-related expenses only. This includes:

- *Accommodation during work-related travel*
- *Air, train, ship or other transportation fares*
- *Local transportation during trips (taxi fares, rental cars etc.)*
- *Other minor or per diem expenses that have been approved by the Executive Director (e.g. meals, business material)*
- *Training and educational material approved by the Executive Director*
- Pre-approved school related materials and supplies

The Employee may not use the company credit card for non-authorized or personal expenses. The Employee may never withdraw cash using the company credit card.

Purchases

Credit cards shall only be used to purchase goods or services for the official business of Western Sierra Charter Schools.

Western Sierra Charter Schools – Credit Card Policy-Draft

☐ The following Purchases are not allowed:

- Alcoholic beverages/tobacco products
- Weapons
- Controlled substances
- Items or services on term contracts
- Maintenance agreements
- Personal items or loans
- Rentals (other than short-term autos)
- Any other items deemed inconsistent with the values Western Sierra Charter Schools
- Cash advances on credit cards

Procedures

1. Credit card statements shall be reconciled with the vendor receipts/invoices and submitted to accounts payable on a timely basis so that the Western Sierra Charter Schools does not incur penalty and interest charges.
2. Approving Officials shall review purchases and invoices to ensure compliance with these procedures.
3. The claim for payment should include all receipts/invoices.
 - a. If an original receipt has been misplaced, the cardholder must attempt to get a duplicate receipt if unavailable cardholder must attach a signed memo containing the date, vendor, amount, and nature of purchase.
4. In the case of meals and meeting related expenses, each receipt must include:
 - a. The names of all persons involved in the purchase
 - b. A description of the business purpose of the purchase, in accordance with Internal Revenue Service regulations.

Authorized employees issued a credit card are responsible for its protection and custody and shall immediately notify the CBO or Executive Director if the Credit Card is lost or stolen.

Termination of Cardholder Accounts

Upon termination of employment Cardholder accounts will be immediately closed. Cardholder shall report any pending charges as of the surrendering of the card and shall assert that they have reported all charges.

Disputed Charges and Assistance

In the event of disputed charges or other questions, cardholders should:

1. Contact merchant to seek resolution.
2. If no resolution, contact CBO or Executive Director for direction.

Western Sierra Charter Schools – Credit Card Policy-Draft

Returns

In the event of returned merchandise or other credits, cardholders must check subsequent statements for credit and attach the credit slip to the statement when submitting the statement for payment. If a credit slip was not obtained, other documentation explaining the return should be attached.

Employee Card Holder Responsibilities

- **The Employee must protect it to the best of his/her ability.** Don't leave the card unattended or give it to unauthorized people (e.g. friends, family, colleagues) even just to hold.
- **The Employee must report the card stolen or lost as soon as possible.** If, for example, there's a break-in at the Employee's home and the company card is taken, the Employee needs to file a police report and call our accounting department immediately.
- **The Employee must use the card only for approved reasons.** Follow the instructions in this policy. The card may not be used for personal or unauthorized expenses.

Use of the WSCS credit card policy

When using the WSCS credit card the Employee should:

- Confirm that the particular expense is allowed under this policy.
- Mind the credit card limit and the transaction limit so you can plan business expenses properly.
- Keep the credit card number and physical card secure.
- Use the card sensibly and avoid unnecessary expenses even if they're allowed under this policy.

Violating this policy

We require Credit Card Holders to comply with this policy.

For example:

- If Employee incurs personal or unauthorized expenses, he/she will need to pay them.
- If the Employee loses a receipt, he/she will need to inform the accounting department immediately. We may find a solution if this happens rarely, but if the Employee fails to submit receipts consistently, he/she may lose the right to hold a company card.
- If the Employee fails to submit expenses on time, and incur late fees, he/she will need to pay the fees personally. Doing this repeatedly will mean loss of the company credit card privileges.
- Giving a company credit card to unauthorized people or abusing the expense limits may result in suspension or termination.
- Making prohibited purchases as mentioned previously (e.g. weapons, drugs) will result in immediate termination, and possibly legal action.

WSCS has the right to review credit card use and withdraw it if there's any inappropriate use.

Salvage and Recycle 2023 - Phase 01

Acer Chromebook Age-out Report

deviceId	serialNumber	model	ethernetMacAddress	macAddress
7b473c5f-4b31-4550-90bc-ac6e87894bed	NXGM8AA00170712C0C7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d103647	c82158125e6c
110ef393-8e8d-4f47-942f-a39039d57cf7	NXGM8AA001818061807600	Acer Chromebook 11 N7 (C731, C731T)	803f5d091357	7c7635f5a1fe
87106e89-6287-4479-bdd4-5d8b5660836e	NXGM8AA001818061717600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0aaf22	7c7635f59330
a7bbcada-4689-4af6-a3ba-181b2184d427	NXGM8AA001703013A97600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b7b2	d0577baec0a4
1b54c3cd-342e-4656-aff0-108341305e0b	NXGM8AA00170712B717600	Acer Chromebook 11 N7 (C731, C731T)	803f5d080b88	c821586ef505
d7099f45-a32c-4ef7-bdac-19890b05c504	NXGM8AA00170712BA57600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b54b	c821580e8fee
9894a725-13ed-4a8b-94bc-31881821fa4c	NXGM8AA00170712A457600	Acer Chromebook 11 N7 (C731, C731T)	803f5d081325	c821586ecc0b
23e76e54-ce99-4f53-9f37-6521d1a66bdf	NXGM8AA00170712B907600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08babf	c821580e8fd0
9f1d4112-6281-4cbe-bd00-281a0b7cd3eb	NXGM8AA00170712C0E7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b351	c82158125e80
da811910-b1ba-454b-8e95-a83cd04483b8	NXGM8AA00170712BB97600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a2a17	c821580e8dff
65ae8279-13a0-4f2a-964b-8dac36ba3c57	NXGM8AA00170712BDC7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0aae0f	c821580e9066
504788b6-6eba-415a-bd78-28ae2af84673	NXGM8AA00170712BA17600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3be5	c821580e901b
8081c798-7c13-47ec-a6a1-8b74bbf769b8	NXGM8AA001703013C37600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3966	d0577b9a65dc
52a68381-cdaf-4a6f-9106-240b0f6fb67d	NXGM8AA00170712C097600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a38f0	c82158126227
d94a012a-e484-4f42-90be-42f10a71bef9	NXGM8AA00170712BCB7600	Acer Chromebook 11 N7 (C731, C731T)		c821580e90e8
a19605e9-031a-4ee7-8a52-d86b3341a919	NXGM8AA00170712BF07600	Acer Chromebook 11 N7 (C731, C731T)	0014d1da88bf	c82158126222
83baf4e2-7558-4186-bc8b-cd17753263bc	NXGM8AA00170712BFF7600	Acer Chromebook 11 N7 (C731, C731T)	9ac3cb5b721a	c82158125fb6
0a5c64a4-eb13-453e-8c55-7d96ebba1192	NXGM8AA0017022D5C37600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a378c	d0577baef597
6cac6e59-572e-4dca-b55c-bd918484099b	NXGM8AA001703013AD7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0846cb	d0577baec4af
e3db3b87-e618-46bc-a5e9-b0830ddae7e7	NXGM8AA00170712BCF7600	Acer Chromebook 11 N7 (C731, C731T)	0050b60dd9a7	c821580e8dd7
2ac04fa3-b4c1-443e-9d82-6a63bfcd3cc2	NXGM8AA0018180E38C7600	Acer Chromebook 11 N7 (C731, C731T)	00249b29fc6c	34415d013420
2a958282-8a44-4437-97df-d82b6e193e9f	NXGM8AA00170712BE47600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08af26	c821580e8f9e
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7ec6399e-bd02-4ae7-9b11-1838142390f1	NXGM8AA001819050667600	Acer Chromebook 11 N7 (C731, C731T)	803f5d091220	b46bfc5abb8f
24371da1-1a9c-41fb-8987-48091c4c4081	NXGM8AA001706049EA7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d16a164	d0577bce21e2
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4ecd373d-ab5d-4cf5-bf35-ed81724b1d45	NXGM8AA00170604A0B7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b352	d0577bce1fcb
9fcadb64-7bcf-4822-b0dd-f862a282fb25	NXGM8AA0018180DF477600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08c7da	7c7635f688ad
3eeee319-f46d-4f18-b91c-9453ee1fe7e4	NXGM8AA00170712BF57600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bf6a10	c82158125e7b
b60fea17-bda3-4582-8b9d-8fa8de264f56	NXGM8AA00170712C6D7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b351	c821585547bd
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94433c59-efb5-4bf3-8d46-911080f46b3b	NXGM8AA00170712A5B7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a38c8	c82158746346
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c756a6fc-c9c9-4f05-8444-88772ab2ecd6	NXGM8AA001706036C57600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a39e1	d0577bc62fd2
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8c384d33-d03e-4233-b82b-a02f87b4be94	NXGM8AA00170604A137600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bf462e	d0577bce258e

f3832502-1fc4-4fc1-ac30-684c4b24e697	NXGM8AA00170712BE37600	Acer Chromebook 11 N7 (C731, C731T)	56ce18d48fea	c821580e90de
2f8f6d42-ccfb-4c82-b819-f96e94289644	NXGM8AA00181805E1A7600	Acer Chromebook 11 N7 (C731, C731T)	0014d1da88be	5c5f676dc71b
2939dbd4-cb0d-4668-9e68-a08474765662	NXGM8AA00170712A427600	Acer Chromebook 11 N7 (C731, C731T)	803f5d084282	c821586ec43b
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8110f2f3-1339-45b2-859f-088ddb1f356b	NXGM8AA001819050617600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3bdc	b46bfc5abb3a
7a6ce7fb-4b5c-4546-886d-a65b625a2a75	NXGM8AA00181805F307600	Acer Chromebook 11 N7 (C731, C731T)	803f5d080b55	5c5f6775898d
5d7c72c6-f1ad-43be-841b-7e08b6740950	NXGM8AA0018180616B7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d09130d	7c7635f59303
fa032daa-0790-4253-953a-7cae3a004032	NXGM8AA001703013D07600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3e8a	d0577b9a5cea
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14b3cffc-7a48-4c55-a4b2-0a9be445f572	NXGM8AA00170712B917600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3935	c821580e9011
65c543a3-e9e9-4c5e-b245-2aead4aadf1d	NXGM8AA001703013A07600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08af34	d0577baed148
630b1ebb-980a-4a8c-a36c-0db0d307594a	NXGM8AA00181805F3F7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d16a13b	7c7635fafc49
da8cdfd8-5862-46df-bd8f-14e33d4f688b	NXGM8AA00181805E847600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a29fb	5c5f6776c26c
bcd1718a-d80b-4fed-966d-e97a82ca0778	NXGM8AA001703013C57600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08ba43	d0577b9a65b4
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45146b17-1dfb-422e-ad99-707e08de8ef3	NXGM8AA00170712BDB7600	Acer Chromebook 11 N7 (C731, C731T)	00e04c71e6c3	c821580e8ec2
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02f3514e-021f-4c07-ade0-3ff72c3a3545	NXGM8AA001703013AF7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08127f	d0577baec0d1
3d107eb3-9881-4c71-8a60-489a055637b4	NXGM8AA001703013397600	Acer Chromebook 11 N7 (C731, C731T)		d0577bad8bda
03fda087-f294-4f5f-81a1-58fab621b81b	NXGM8AA00170712BC67600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08ba12	c821580e8f80
711118ea-c6f9-48b8-b329-4695af339910	NXGM8AA0017030112D7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d089a9c	d0577bacfe7c
ac38cb4e-ed9b-4ad8-a4da-14f411f6664e	NXGM8AA001703013D47600	Acer Chromebook 11 N7 (C731, C731T)		d0577b9a65b9
1001193d-6958-4e46-996a-fbbd8e539754	NXGM8AA001703014187600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bda724	d0577b9a45ed
fe1f1872-364e-46d3-9bbb-b0cacce9e840	NXGM8AA00170712BA67600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08babf	c821580e905c
18417485-14ee-4834-a609-df79c534f5ad	NXGM8AA001703011037600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0affb4	d0577bacff6c
c6777570-add3-4664-a791-0e4b002a9c93	NXGM8AA001703012C67600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08cf24	d0577baecf77
e6f4484e-2050-4c40-8ba0-f128de523175	NXGM8AA001703013427600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a399d	d0577bad8ecd

14944d13-4173-48bb-8f67-20f4d99988af	NXGM8AA001703011DD7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08b7ab	d0577baed51c
dac55ad8-4135-4f0a-8f85-fb518f5e3d79	NXGM8AA00170712B6F7600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bdd5ed	c821586f0752
fee24eca-5774-4074-a746-c47a76e8613a	NXGM8AA0017022D1BD7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d131181	d0577b8cfca3
23fa2eb7-ad3c-445d-9eaa-7c4ea27c7391	NXGM8AA00170712BBF7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0aaf8a	c821580e8ea9
d824006c-9ab6-464c-990f-970543566de3	NXGM8AA00181809EF77600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a2810	5c5f6775a52b
a9554f41-19c7-4d98-b6c4-1e727c74dd7f	NXGM8AA001703013A77600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bf6c19	d0577baec103
6511248d-6abc-4f42-9993-85238951dcf1	NXGM8AA001703013D77600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a399d	d0577b9a6578
76bf95dc-adcf-4442-90dd-5732d44db4e1	NXGM8AA00170604A1A7600	Acer Chromebook 11 N7 (C731, C731T)	d8eb97bf6c16	d0577bce25b6
96fd4f36-ce8a-4bb5-8f52-7d0ab5def107	NXGM8AA00170604A307600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a3ce9	d0577bcd63a6
2b7f0cee-b62a-45a1-b49b-e2877cda0ea7	NXGM8AA001703014087600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08bcaa	d0577b9a46b0
d7d092fc-e3e2-4a0a-817d-6d88fd0f20e2	NXGM8AA00170712B937600	Acer Chromebook 11 N7 (C731, C731T)	803f5d08c5d1	c821580e90ca
070ecc6b-37de-4e6c-af1d-529cdcf857e3	NXGM8AA00181805F4B7600	Acer Chromebook 11 N7 (C731, C731T)	803f5d0a41c3	7c7635fafaaf
6262ae58-dc08-4278-bccd-65028c756006	NXGM8AA001703011E67600	Acer Chromebook 11 N7 (C731, C731T)		d0577baebee7

CTE Computers - Fresno Cart

deviceId	serialNumber	model	ethernetMacAddress	macAddress
	NXGPYAA005749005093400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA00574611E223400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA005749005443400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA00574611E133400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA0057460CDD23400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA0057460CD393400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA005749004353400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA005747000233400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA0057470009F3400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA0057460CEC93400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA005749007AB3400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		
	NXGPYAA005749044453400	ACER A515 FX-9800P 256GB 16GB W10H (4861992)		

Promethean ActivePanel

deviceId	serialNumber	model	ethernetMacAddress	macAddress
	675F-I52Z3A5510491	PROMETHEAN ACTIVPANEL 75IN W/ACG OPS (4946009)		
	675F-I52Z3A5510122	PROMETHEAN ACTIVPANEL 75IN W/ACG OPS (4946009)		

Last Modified: 03.01.2023

February 8, 2023

Western Sierra Charter Schools
Attention: Jody Jeffers
41267 Highway 41
Oakhurst, CA 93644

We are pleased to confirm our understanding of the services we are to provide Western Sierra Charter Schools for the years ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of Western Sierra Charter Schools, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year ended, and the disclosures (collectively, the "financial statements").

We have also been engaged to report on supplementary information required by the State's audit guide, Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting that also accompanies the financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Organization
2. Schedule of Fiduciary Net Assets – Fiduciary Funds
3. Schedule of Expenses by State Categories
4. Schedule of Instructional Time
5. Schedule of Average Daily Attendance
6. Reconciliation of Unaudited Actuals Report With Audited Financial Statements

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of your accounting records, and the State's audit guide, Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting of Western Sierra Charter Schools and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school or to acts by management or employees acting on behalf of the school. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the school and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Western Sierra Charter Schools compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will prepare the School's federal and state information returns for the year ended June 30, 2023 based on information provided by you. We will also assist in preparing the financial statements, supplementary information and related notes of the school in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the school from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services, as noted in the Other Services paragraph, we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Western Sierra Charter Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Borchardt, Corona, Faeth & Zakarian and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controller's Office and/or California Department of Education or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Borchardt, Corona, Faeth & Zakarian personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Scott Faeth is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately June and to issue our reports no later than December 15.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, excluding out-of-pocket costs, will not exceed the totals listed below. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The fees listed below are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our fees for these services will be:

	Prior Years Fees			Proposed Fees for June 30, 2023		
	Mountain Home Charter	Glacier High Charter	Endeavor Charter	Mountain Home Charter	Glacier High Charter	Endeavor Charter
Financial Audit	\$ 5,790	\$ 5,235	\$ 5,970	\$ 6,365	\$ 5,760	\$ 6,565
State Compliance Audit	2,310	1,865	2,130	2,540	2,050	2,340
Consolidation into Forms 990 and 199	630	630	630	700	700	700
Board Meeting	120	120	120	120	120	120
Total All Fees	<u>\$ 8,850</u>	<u>\$ 7,850</u>	<u>\$ 8,850</u>	<u>\$ 9,725</u>	<u>\$ 8,630</u>	<u>\$ 9,725</u>

NOTE: We may need to revise our estimates if the State mandates additional audit procedures beyond items noted at this time. Fees for any additional procedures will be discussed with you in advance and will be sent to you as an addendum to this letter. Those fees will be billed separately.

In addition to the above noted fees, the Auditor will be reimbursed for reasonable and necessary out-of-pocket costs.

Reporting

We will issue a written report upon completion of our audit of Western Sierra Charter Schools financial statements. Our report will be addressed to governing board of Western Sierra Charter Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Western Sierra Charter Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. **Our 2020 peer review report accompanies this letter.**

We appreciate the opportunity to be of service to Western Sierra Charter Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BORCHARDT, CORONA, FAETH & ZAKARIAN

Handwritten signature of Scott Faeth, CPA, in cursive script.

Scott Faeth, CPA

RESPONSE:

This letter correctly sets forth the understanding of Western Sierra Charter Schools.

By: _____

Title: _____

Date: _____

*****Please indicate the number of reports needed by your Board and for School use _____.***

2022-2023 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
Who? Where? How? When?	p.3
Types of Statements	p.4
Cover Page and Schedules	
Cover Page	p.5
Schedule A-1 (<i>Investments</i>)	p.7
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.9
Schedule B (<i>Real Property</i>)	p.11
Schedule C (<i>Income</i>)	p.13
Schedule D (<i>Gifts</i>)	p.15
Schedule E (<i>Travel Payments</i>)	p.17
Restrictions and Prohibitions	p.19
Q & A	p.20

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2022

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2023

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 3, 2023

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2022, and December 31, 2022, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2024, or April 1, 2024, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2023. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2022, through December 31, 2022. If the period covered by the statement is different than January 1, 2022, through December 31, 2022, (for example, you assumed office between October 1, 2021, and December 31, 2021 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2022, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2022, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2021, and December 31, 2021, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State

Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

Multi-County

County of

City of

Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2022, through
December 31, 2022.

Leaving Office: Date Left / /
(Check one circle.)

-or-

The period covered is / /, through
December 31, 2022.

The period covered is January 1, 2022, through the date of
leaving office.

-or-

Assuming Office: Date assumed / /

The period covered is / /, through
the date of leaving office.

Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

Schedule A-1 - Investments – schedule attached

Schedule C - Income, Loans, & Business Positions – schedule attached

Schedule A-2 - Investments – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule B - Real Property – schedule attached

Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Instructions

Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of
<input type="checkbox"/> City of	<input type="checkbox"/> Other

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2022 annual statement, **do not** change the pre-printed dates to reflect 2023. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2023, through December 31, 2023, will be disclosed on your statement filed in 2024. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

Do not attach brokerage or financial statements.

Name

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More (<i>Report on Schedule C</i>)

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More (<i>Report on Schedule C</i>)

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More <i>(Report on Schedule C)</i>

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More (<i>Report on Schedule C</i>)

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More <i>(Report on Schedule C)</i>

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____ (Describe)
Partnership	Income Received of \$0 - \$499 Income Received of \$500 or More (<i>Report on Schedule C</i>)

IF APPLICABLE, LIST DATE:

____/____/22	____/____/22
ACQUIRED	DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2
Investments, Income, and Assets
of Business Entities/Trusts
(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

▶ 1. BUSINESS ENTITY OR TRUST	
Name _____	
Address (Business Address Acceptable) _____	
Check one Trust, go to 2 Business Entity, complete the box, then go to 2	
GENERAL DESCRIPTION OF THIS BUSINESS	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
\$0 - \$1,999	____/____/22
\$2,000 - \$10,000	____/____/22
\$10,001 - \$100,000	ACQUIRED DISPOSED
\$100,001 - \$1,000,000	
Over \$1,000,000	
NATURE OF INVESTMENT	
Partnership Sole Proprietorship	____ Other
YOUR BUSINESS POSITION _____	

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)	
\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)	
None or Names listed below	

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST	
Check one box:	
INVESTMENT	REAL PROPERTY
Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____	
Description of Business Activity or City or Other Precise Location of Real Property _____	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
\$2,000 - \$10,000	____/____/22
\$10,001 - \$100,000	____/____/22
\$100,001 - \$1,000,000	ACQUIRED DISPOSED
Over \$1,000,000	
NATURE OF INTEREST	
Property Ownership/Deed of Trust	Stock Partnership
Leasehold _____	Other _____
Yrs. remaining	
Check box if additional schedules reporting investments or real property are attached	

▶ 1. BUSINESS ENTITY OR TRUST	
Name _____	
Address (Business Address Acceptable) _____	
Check one Trust, go to 2 Business Entity, complete the box, then go to 2	
GENERAL DESCRIPTION OF THIS BUSINESS	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
\$0 - \$1,999	____/____/22
\$2,000 - \$10,000	____/____/22
\$10,001 - \$100,000	ACQUIRED DISPOSED
\$100,001 - \$1,000,000	
Over \$1,000,000	
NATURE OF INVESTMENT	
Partnership Sole Proprietorship	____ Other
YOUR BUSINESS POSITION _____	

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)	
\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)	
None or Names listed below	

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST	
Check one box:	
INVESTMENT	REAL PROPERTY
Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____	
Description of Business Activity or City or Other Precise Location of Real Property _____	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
\$2,000 - \$10,000	____/____/22
\$10,001 - \$100,000	____/____/22
\$100,001 - \$1,000,000	ACQUIRED DISPOSED
Over \$1,000,000	
NATURE OF INTEREST	
Property Ownership/Deed of Trust	Stock Partnership
Leasehold _____	Other _____
Yrs. remaining	
Check box if additional schedules reporting investments or real property are attached	

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE B

Interests in Real Property

(Including Rental Income)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY

FAIR MARKET VALUE

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/22
ACQUIRED

____/____/22
DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust

Easement

Leasehold

Yrs. remaining

Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY

FAIR MARKET VALUE

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/22
ACQUIRED

____/____/22
DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust

Easement

Leasehold

Yrs. remaining

Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE

TERM (Months/Years)

_____%

None

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

Guarantor, if applicable

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE

TERM (Months/Years)

_____%

None

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

Guarantor, if applicable

Comments:

Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, Allison received rental income of \$12,000, from a single tenant who rented property owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ACQUIRED: / / XX DISPOSED: / / XX
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold Yes remaining: _____ Other: _____	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None Henry Wells	
NAME OF LENDER* Sophia Petrolo ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % <input type="checkbox"/> None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM
FAIR POLITICAL PRACTICES COMMISSION

700

Name _____

▶ 1. INCOME RECEIVED		▶ 1. INCOME RECEIVED	
NAME OF SOURCE OF INCOME _____		NAME OF SOURCE OF INCOME _____	
ADDRESS <i>(Business Address Acceptable)</i> _____		ADDRESS <i>(Business Address Acceptable)</i> _____	
BUSINESS ACTIVITY, IF ANY, OF SOURCE _____		BUSINESS ACTIVITY, IF ANY, OF SOURCE _____	
YOUR BUSINESS POSITION _____		YOUR BUSINESS POSITION _____	
GROSS INCOME RECEIVED	No Income - Business Position Only	GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	\$10,001 - \$100,000	OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED		CONSIDERATION FOR WHICH INCOME WAS RECEIVED	
Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>	Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>
Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i> _____		Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i> _____	
Sale of _____ <i>(Real property, car, boat, etc.)</i>		Sale of _____ <i>(Real property, car, boat, etc.)</i>	
Loan repayment _____		Loan repayment _____	
Commission or Rental Income, <i>list each source of \$10,000 or more</i> _____		Commission or Rental Income, <i>list each source of \$10,000 or more</i> _____	
Other _____ <i>(Describe)</i>		Other _____ <i>(Describe)</i>	

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____ ADDRESS <i>(Business Address Acceptable)</i> _____ BUSINESS ACTIVITY, IF ANY, OF LENDER _____ HIGHEST BALANCE DURING REPORTING PERIOD \$500 - \$1,000 \$1,001 - \$10,000 \$10,001 - \$100,000 OVER \$100,000	INTEREST RATE _____% None SECURITY FOR LOAN None Personal residence Real Property _____ <div style="text-align: right; margin-right: 50px;"><i>Street address</i></div> <div style="text-align: right; margin-right: 50px;">_____ <i>City</i></div> Guarantor _____ Other _____ <div style="text-align: right;"><i>(Describe)</i></div>
--	--

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE D

Income – Gifts

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name _____

<p>► NAME OF SOURCE <i>(Not an Acronym)</i></p> <p>_____</p> <p>ADDRESS <i>(Business Address Acceptable)</i></p> <p>_____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p>_____</p> <table><tr><th>DATE (mm/dd/yy)</th><th>VALUE</th><th>DESCRIPTION OF GIFT(S)</th></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr></table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	<p>► NAME OF SOURCE <i>(Not an Acronym)</i></p> <p>_____</p> <p>ADDRESS <i>(Business Address Acceptable)</i></p> <p>_____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p>_____</p> <table><tr><th>DATE (mm/dd/yy)</th><th>VALUE</th><th>DESCRIPTION OF GIFT(S)</th></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr><tr><td>____/____/____</td><td>\$ _____</td><td>_____</td></tr></table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____
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____/____/____	\$ _____	_____																							
____/____/____	\$ _____	_____																							

Comments: _____

Instructions – Schedule D

Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2022. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name _____

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE <i>(Not an Acronym)</i>
ADDRESS <i>(Business Address Acceptable)</i>
CITY AND STATE
501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i>
▶ MUST CHECK ONE: Gift -or- Income
Made a Speech/Participated in a Panel
Other - Provide Description _____
▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i>
ADDRESS <i>(Business Address Acceptable)</i>
CITY AND STATE
501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i>
▶ MUST CHECK ONE: Gift -or- Income
Made a Speech/Participated in a Panel
Other - Provide Description _____
▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i>
ADDRESS <i>(Business Address Acceptable)</i>
CITY AND STATE
501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i>
▶ MUST CHECK ONE: Gift -or- Income
Made a Speech/Participated in a Panel
Other - Provide Description _____
▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i>
ADDRESS <i>(Business Address Acceptable)</i>
CITY AND STATE
501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i>
▶ MUST CHECK ONE: Gift -or- Income
Made a Speech/Participated in a Panel
Other - Provide Description _____
▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E

Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

Note that the same payment from a 501(c)(3) would NOT be reportable.

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(if gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(if gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers

Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 14.)

Questions and Answers

Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2022 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

CHARTER SCHOOL MULTI-YEAR PROJECTION FISCAL YEAR 2022-2023

Endeavor Charter School Fresno Unified School District			2022-2023			2023-2024			2024-2025		
Description		Object Code	Second Interim			Projected Budget			Projected Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES											
1.	Local Control Funding Formula										
	Charter Schools LCFF Entitlement - State Aid	8011	2,377,229.00		2,377,229.00	2,505,123.92		2,505,123.92	2,605,829.90		2,605,829.90
	Education Protection Account State - Current Year	8012	886,444.00		886,444.00	934,134.69		934,134.69	971,686.90		971,686.90
	State Aid - Prior Years	8019	0.00		0.00	0.00		0.00	0.00		0.00
	Tax Relief Subventions	8020-8039	0.00		0.00	0.00		0.00	0.00		0.00
	County and District Taxes	8040-8079	0.00		0.00	0.00		0.00	0.00		0.00
	Miscellaneous Funds	8080-8089	0.00		0.00	0.00		0.00	0.00		0.00
	LCFF Transfers:		0.00		0.00	0.00		0.00	0.00		0.00
	Transfers from Sponsoring LEA (In Lieu of Property Taxes)	8096	302,982.00		302,982.00	319,282.43		319,282.43	332,117.59		332,117.59
	Other Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Local Control Funding Formula		3,566,655.00	0.00	3,566,655.00	3,758,541.04	0.00	3,758,541.04	3,909,634.39	0.00	3,909,634.39
2.	Federal Revenues (see NOTE on last page)										
	No Child Left Behind	8290		0.00	0.00		0.00	0.00		0.00	0.00
	Special Education - Federal	8181, 8182		84,244.00	84,244.00		0.00	0.00		0.00	0.00
	Child Nutrition - Federal	8220		0.00	0.00		0.00	0.00		0.00	0.00
	Other Federal Revenues	8110, 8260-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Federal Revenues		0.00	84,244.00	84,244.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Other State Revenues										
	Special Education - State	StateRevSE		0.00	0.00		0.00	0.00		0.00	0.00
	All Other State Revenues	StateRevAO	64,881.00	525,857.00	590,738.00	64,881.00	22,181.00	87,062.00	64,881.00	22,181.00	87,062.00
	Total, Other State Revenues		64,881.00	525,857.00	590,738.00	64,881.00	22,181.00	87,062.00	64,881.00	22,181.00	87,062.00
4.	Other Local Revenues										
	All Other Local Revenues	LocalRevAO	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00
	Total, Local Revenues		6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00
5.	TOTAL REVENUES										
			3,637,682.00	849,009.00	4,486,691.00	3,829,568.04	261,089.00	4,090,657.04	3,980,661.39	261,089.00	4,241,750.39
EXPENDITURES											
1.	Certificated Salaries										
	Certificated Teachers' Salaries	1100	994,132.00	84,331.00	1,078,463.00	1,073,662.56	91,077.48	1,164,740.04	1,105,872.44	93,809.80	1,199,682.24
	Certificated Pupil Support Salaries	1200	47,211.00	875.00	48,086.00	50,987.88	945.00	51,932.88	52,517.52	973.35	53,490.87
	Certificated Supervisors' and Administrators' Salaries	1300	230,393.00	0.00	230,393.00	248,824.44	0.00	248,824.44	256,289.17	0.00	256,289.17
	Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Certificated Salaries		1,271,736.00	85,206.00	1,356,942.00	1,373,474.88	92,022.48	1,465,497.36	1,414,679.13	94,783.15	1,509,462.28
2.	Noncertificated Salaries										
	Noncertificated Instructional Salaries	2100	65,240.00	0.00	65,240.00	70,459.20	0.00	70,459.20	72,572.98	0.00	72,572.98
	Noncertificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Clerical and Office Salaries	2400	225,179.00	0.00	225,179.00	243,193.32	0.00	243,193.32	250,489.12	0.00	250,489.12
	Other Noncertificated Salaries	2900	77,369.00	0.00	77,369.00	83,558.52	0.00	83,558.52	86,065.28	0.00	86,065.28
	Total, Noncertificated Salaries		367,788.00	0.00	367,788.00	397,211.04	0.00	397,211.04	409,127.37	0.00	409,127.37
3.	Employee Benefits										
	STRS	3101-3102	232,740.00	94,911.00	327,651.00	256,014.00	102,503.88	358,517.88	263,694.42	105,579.00	369,273.42
	PERS	3201-3202	75,921.00	0.00	75,921.00	83,513.10	0.00	83,513.10	86,853.62	0.00	86,853.62
	OASDI / Medicare / Alternative	3301-3302	43,762.00	1,197.00	44,959.00	47,262.96	1,292.76	48,555.72	48,680.85	1,331.54	50,012.39
	Health and Welfare Benefits	3401-3402	263,113.00	13,169.00	276,282.00	284,162.04	14,222.52	298,384.56	292,686.90	14,649.20	307,336.10
	Unemployment Insurance	3501-3502	7,749.00	412.00	8,161.00	8,368.92	444.96	8,813.88	8,619.99	458.31	9,078.30
	Workers' Compensation Insurance	3601-3602	9,998.00	533.00	10,531.00	10,797.84	575.64	11,373.48	11,121.78	592.91	11,714.68
	OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	850.00	55.00	905.00	918.00	59.40	977.40	945.54	61.18	1,006.72
	Total, Employee Benefits		634,133.00	110,277.00	744,410.00	691,036.86	119,099.16	810,136.02	712,603.10	122,672.13	835,275.23
4.	Books and Supplies										
	Approved Textbooks and Core Curricula Materials	4100	5,760.00	9,061.00	14,821.00	6,048.00	9,514.05	15,562.05	6,229.44	9,799.47	16,028.91
	Books and Other Reference Materials	4200	9,145.00	0.00	9,145.00	9,602.25	0.00	9,602.25	9,890.32	0.00	9,890.32
	Materials and Supplies	4300	132,241.00	32,104.00	164,345.00	138,853.05	33,709.20	172,562.25	143,018.64	34,720.48	177,739.12
	Noncapitalized Equipment	4400	42,636.00	0.00	42,636.00	44,767.80	0.00	44,767.80	46,110.83	0.00	46,110.83
	Food	4700	1,517.00	0.00	1,517.00	1,592.85	0.00	1,592.85	1,640.64	0.00	1,640.64
	Total, Books and Supplies		191,299.00	41,165.00	232,464.00	200,863.95	43,223.25	244,087.20	206,889.87	44,519.95	251,409.82
5.	Services and Other Operating Expenditures										
	Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Travel and Conferences	5200	28,560.00	54.00	28,614.00	29,988.00	56.70	30,044.70	30,887.64	58.40	30,946.04
	Dues and Memberships	5300	14,077.00	0.00	14,077.00	14,780.85	0.00	14,780.85	15,224.28	0.00	15,224.28
	Insurance	5400	19,052.00	0.00	19,052.00	20,004.60	0.00	20,004.60	20,604.74	0.00	20,604.74
	Operations and Housekeeping Services	5500	19,921.00	0.00	19,921.00	20,917.05	0.00	20,917.05	21,544.56	0.00	21,544.56
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	163,197.00	0.00	163,197.00	166,460.94	0.00	166,460.94	169,790.16	0.00	169,790.16
	Professional/Consulting Services and Operating Expend.	5800	309,959.00	146,438.00	456,397.00	125,456.95	361,081.80	486,538.75	325,456.95	153,759.90	479,216.85
	Communications	5900	17,255.00	0.00	17,255.00	18,117.75	0.00	18,117.75	18,661.28	0.00	18,661.28
	Total, Services and Other Operating Expenditures		572,021.00	146,492.00	718,513.00	395,726.14	361,138.50	756,864.64	602,169.61	153,818.30	755,987.91
6.	Capital Outlay										
	(Objects 6100-6170, 6200-6500 for modified accrual basis only)										
	Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

7.	Other Outgo											
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service:											
	Interest	7438	1,183.00	0.00	1,183.00	763.00	0.00	763.00	334.00	0.00	334.00	0.00
	Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Other Outgo		1,183.00	0.00	1,183.00	763.00	0.00	763.00	334.00	0.00	334.00	0.00
8.	TOTAL EXPENDITURES		3,038,160.00	383,140.00	3,421,300.00	3,059,075.87	615,483.39	3,674,559.26	3,345,803.07	415,793.54	3,761,596.61	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)			599,522.00	465,869.00	1,065,391.00	770,492.17	(354,394.39)	416,097.78	634,858.32	(154,704.54)	480,153.78	
OTHER FINANCING SOURCES / USES												
1.	Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			599,522.00	465,869.00	1,065,391.00	770,492.17	(354,394.39)	416,097.78	634,858.32	(154,704.54)	480,153.78	
FUND BALANCE, RESERVES												
1.	Beginning Fund Balance											
a.	As of July 1	9791	575,903.00	128,252.00	704,155.00	1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78	
b.	Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c.	Adjusted Beginning Balance		575,903.00	128,252.00	704,155.00	1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78	
2.	Ending Fund Balance, June 30 (E+F1c)					1,945,917.17	239,726.61	2,185,643.78	2,580,775.49	85,022.07	2,665,797.56	
3.	Components of Ending Fund Balance											
a.	Nonspendable											
	Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Others	9719		0.00	0.00		0.00	0.00		0.00	0.00	0.00
b.	Restricted	9740		594,121.00	0.00		239,726.61	0.00		85,022.07	0.00	0.00
c.	Committed											
	Stabilization Arrangements	9750			0.00			0.00			0.00	0.00
	Other Commitments	9760			0.00			0.00			0.00	0.00
d.	Assigned											
	Other Assignments	9780	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
e.	Unassigned/Unappropriated Reserves for Economic Uncertainties		9789	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00
	Undesignated/Unappropriated Amount	9790	825,425.00	0.00	825,425.00	1,595,917.17	0.00	1,595,917.17	2,230,775.49	0.00	2,230,775.49	0.00
Components of Ending Fund Balance (Must Balance with Line 2)			1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78	2,580,775.49	85,022.07	2,665,797.56	

GRADE SPAN	Balance			Balance			Balance			Balance		
	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO
Grades K-3	89.00	86.86	97.60%	89.00	86.86	97.60%	89.00	86.86	97.60%	89.00	86.86	97.60%
Grades 4-6	84.00	82.35	98.04%	84.00	82.35	98.04%	84.00	82.35	98.04%	84.00	82.35	98.04%
Grades 7-8	49.00	47.24	96.41%	49.00	47.24	96.41%	49.00	47.24	96.41%	49.00	47.24	96.41%
Grades 9-12	113.00	111.61	98.77%	113.00	111.61	98.77%	113.00	111.61	98.77%	113.00	111.61	98.77%
TOTALS	335.00	328.06	97.70%	335.00	328.06	97.70%	335.00	328.06	97.70%	335.00	328.06	97.70%
Unduplicated Count	TOTAL ENROLLMENT			UNDUPPLICATED COUNT			UNDUPPLICATED COUNT			UNDUPPLICATED COUNT		
	314.00	100.00	31.85%	314.00	100.00	31.85%	314.00	100.00	31.85%	314.00	100.00	31.85%
Budget Assumption:				Budget Assumption:				Budget Assumption:				
Revenue-				Revenue-				Revenue-				
Roughly flat growth with 6.56% COLA				Flat growth with 5.38% COLA				Flat growth with 4.02% COLA				
Absence rate 2.3%				Absence rate 2.3%				Absence rate 2.3%				
Expenses-				Expenses-				Expenses-				
Salaries and Benefits				Salaries and Benefits				Salaries and Benefits				
No staffing position changes				No staffing position changes, 5% sal schedule increase				No staffing position changes				
3% growth in STRS				10% growth in STRS				3% growth in STRS				
5% growth in PERS				10% growth in PERS				4% growth in PERS				
3% growth in salaries				8% growth in salaries				3% growth in salaries				
3% growth in non-retirement benefits				3% growth in non-retirement benefits				3% growth in non-retirement benefits				
Other Expenses-				Other Expenses-				Other Expenses-				
Books & Supplies 2% growth				Books & Supplies 5% growth				Books & Supplies 3% growth				
Facilities: \$24,000 increase				Facilities: 2% Growth				Facilities: 2% Growth				
Oper. & Housekeeping: 2% growth				Oper. & Housekeeping: 5% growth				Oper. & Housekeeping: 3% growth				
Services & Other: 2% growth				Services & Other: 5% growth				Services & Other: 3% growth				
Capital Outlay: none				Capital Outlay: none				Capital Outlay: none				
Other Outgo: see Debt Service				Other Outgo: see Debt Service				Other Outgo: see Debt Service				
Debt Service: \$250k Charter Sch Revol Loan				Debt Service: \$250k Charter Sch Revol Loan				Debt Service: \$250k Charter Sch Revol Loan				
Payable in 21-22 through 24-25 Int Rate: 68%				Payable in 21-22 through 24-25 Int Rate: 68%				Payable in 21-22 through 24-25 Int Rate: 68%				
Principal payments not show, not an expense				Principal payments not show, not an expense				Principal payments not show, not an expense				
Assigned Reserves: \$150,000 to Economic Uncert				Assigned Reserves: \$150,000 to Economic Uncert				Assigned Reserves: \$150,000 to Economic Uncert				
Assigned Reserves: \$200,000 to Capital Projects				Assigned Reserves: \$200,000 to Capital Projects				Assigned Reserves: \$200,000 to Capital Projects				

Charter Number: 0063

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official
(Original signature required)

Printed Name: Jody Jeffers

Title: CBO

For additional information on the interim report, please contact:

Charter School Contact:

Estela Vargas

Name

Fiscal Analyst

Title

559-662-6290

Telephone

evargas@mcsos.org

E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease- Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				

51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
SIAl	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,321,196.00	2,154,099.00	1,242,991.00	2,140,322.00	(13,777.00)	-0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,384.00	42,384.00	31,980.35	42,453.00	69.00	0.2%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	11,773.77	11,804.00	10,804.00	1,080.4%
5) TOTAL, REVENUES			2,364,580.00	2,197,483.00	1,286,745.12	2,194,579.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	766,273.00	774,822.00	444,723.30	776,537.00	(1,715.00)	-0.2%
2) Classified Salaries		2000-2999	215,571.00	215,945.00	129,758.29	221,650.00	(5,705.00)	-2.6%
3) Employee Benefits		3000-3999	408,018.00	402,629.00	224,570.31	401,839.00	790.00	0.2%
4) Books and Supplies		4000-4999	103,853.00	104,568.00	84,043.74	125,507.00	(20,939.00)	-20.0%
5) Services and Other Operating Expenditures		5000-5999	292,202.00	291,487.00	148,953.50	298,439.00	(6,952.00)	-2.4%
6) Capital Outlay		6000-6999	133,200.00	133,200.00	39,839.38	133,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,919,117.00	1,922,651.00	1,071,888.52	1,957,172.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			445,463.00	274,832.00	214,856.60	237,407.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			445,463.00	274,832.00	214,856.60	237,407.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,214,052.00	1,282,595.00		1,282,595.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,214,052.00	1,282,595.00		1,282,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,214,052.00	1,282,595.00		1,282,595.00		
2) Ending Balance, June 30 (E + F1e)			1,659,515.00	1,557,427.00		1,520,002.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		95,000.00		
Unassigned/Unappropriated Amount		9790	1,659,515.00	1,557,427.00		425,002.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,073,966.00	859,055.00	488,890.00	846,304.00	(12,751.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	46,800.00	82,821.00	147,989.00	81,795.00	(1,026.00)	-1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,120,766.00	941,876.00	636,879.00	928,099.00	(13,777.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,200,430.00	1,212,223.00	606,112.00	1,212,223.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,321,196.00	2,154,099.00	1,242,991.00	2,140,322.00	(13,777.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,242.00	4,242.00	4,311.00	4,311.00	69.00	1.6%
Lottery - Unrestricted and Instructional Materials		8560	38,142.00	38,142.00	27,669.35	38,142.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			42,384.00	42,384.00	31,980.35	42,453.00	69.00	0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	6,285.64	6,286.00	5,286.00	528.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	5,488.13	5,518.00	5,518.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	11,773.77	11,804.00	10,804.00	1,080.4%
TOTAL, REVENUES			2,364,580.00	2,197,483.00	1,286,745.12	2,194,579.00	(2,904.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	624,805.00	633,354.00	343,964.77	633,354.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	8,895.64	1,715.00	(1,715.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	141,468.00	141,468.00	91,862.89	141,468.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			766,273.00	774,822.00	444,723.30	776,537.00	(1,715.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	2,263.00	3,506.25	5,055.00	(2,792.00)	-123.4%
Classified Support Salaries		2200	40,267.00	39,275.00	25,095.47	40,646.00	(1,371.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,741.00	120,844.00	69,911.65	122,386.00	(1,542.00)	-1.3%
Other Classified Salaries		2900	53,563.00	53,563.00	31,244.92	53,563.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			215,571.00	215,945.00	129,758.29	221,650.00	(5,705.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	141,872.00	137,809.00	76,798.85	137,876.00	(67.00)	0.0%
PERS		3201-3202	60,649.00	60,071.00	33,400.89	60,610.00	(539.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	32,405.00	29,475.00	15,967.31	28,874.00	601.00	2.0%
Health and Welfare Benefits		3401-3402	162,325.00	164,531.00	92,185.07	163,674.00	857.00	0.5%
Unemployment Insurance		3501-3502	4,701.00	4,690.00	2,714.98	4,718.00	(28.00)	-0.6%
Workers' Compensation		3601-3602	6,066.00	6,053.00	3,503.21	6,087.00	(34.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			408,018.00	402,629.00	224,570.31	401,839.00	790.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,400.00	2,400.00	(5.72)	2,400.00	0.00	0.0%
Books and Other Reference Materials		4200	6,300.00	6,300.00	1,463.73	6,300.00	0.00	0.0%
Materials and Supplies		4300	61,650.00	60,500.00	47,886.81	69,109.00	(8,609.00)	-14.2%
Noncapitalized Equipment		4400	29,828.00	31,693.00	33,220.65	44,023.00	(12,330.00)	-38.9%
Food		4700	3,675.00	3,675.00	1,478.27	3,675.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,853.00	104,568.00	84,043.74	125,507.00	(20,939.00)	-20.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,700.00	15,700.00	10,841.98	15,714.00	(14.00)	-0.1%
Dues and Memberships		5300	11,400.00	11,400.00	6,200.00	11,400.00	0.00	0.0%
Insurance		5400-5450	13,189.00	13,189.00	10,653.94	13,189.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	3,472.91	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,549.99	1,550.00	(1,550.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	224,831.00	224,116.00	105,825.03	229,504.00	(5,388.00)	-2.4%
Communications		5900	21,082.00	21,082.00	10,409.65	21,082.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,202.00	291,487.00	148,953.50	298,439.00	(6,952.00)	-2.4%
CAPITAL OUTLAY								
Land		6100	59,200.00	59,200.00	0.00	59,200.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,000.00	74,000.00	39,839.38	74,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			133,200.00	133,200.00	39,839.38	133,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,919,117.00	1,922,651.00	1,071,888.52	1,957,172.00	(34,521.00)	-1.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,807.00	471,086.00	260,988.24	471,086.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,248.00	91,312.00	51,492.00	91,312.00	0.00	0.0%
5) TOTAL, REVENUES			153,055.00	562,398.00	312,480.24	562,398.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,157.00	66,631.00	36,710.08	66,631.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	76,583.00	77,787.00	13,142.63	77,787.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,210.00	15,316.00	15,015.25	15,434.00	(118.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	193.00	1,631.08	1,634.00	(1,441.00)	-746.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			154,950.00	159,927.00	66,499.04	161,486.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,895.00)	402,471.00	245,981.20	400,912.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,895.00)	402,471.00	245,981.20	400,912.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,567.00	159,826.00		159,826.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,567.00	159,826.00		159,826.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,567.00	159,826.00		159,826.00		
2) Ending Balance, June 30 (E + F1e)			205,672.00	562,297.00		560,738.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	205,672.00	562,297.00		560,738.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	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	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	15,210.00	15,210.00	5,102.24	15,210.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	53,597.00	455,876.00	255,886.00	455,876.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,807.00	471,086.00	260,988.24	471,086.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	84,248.00	91,312.00	51,492.00	91,312.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,248.00	91,312.00	51,492.00	91,312.00	0.00	0.0%
TOTAL, REVENUES			153,055.00	562,398.00	312,480.24	562,398.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	63,157.00	65,826.00	35,905.08	65,826.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	805.00	805.00	805.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			63,157.00	66,631.00	36,710.08	66,631.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,660.00	66,324.00	6,883.38	66,324.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	879.00	960.00	527.43	960.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,350.00	9,745.00	5,315.26	9,745.00	0.00	0.0%
Unemployment Insurance		3501-3502	303.00	331.00	181.87	331.00	0.00	0.0%
Workers' Compensation		3601-3602	391.00	427.00	234.69	427.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			76,583.00	77,787.00	13,142.63	77,787.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,250.00	5,250.00	5,173.81	5,250.00	0.00	0.0%
Materials and Supplies		4300	9,960.00	10,066.00	9,841.44	10,184.00	(118.00)	-1.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,210.00	15,316.00	15,015.25	15,434.00	(118.00)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	100.00	239.58	242.00	(142.00)	-142.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	93.00	1,391.50	1,392.00	(1,299.00)	-1,396.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	193.00	1,631.08	1,634.00	(1,441.00)	-746.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			154,950.00	159,927.00	66,499.04	161,486.00	(1,559.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,321,196.00	2,154,099.00	1,242,991.00	2,140,322.00	(13,777.00)	-0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	111,191.00	513,470.00	292,968.59	513,539.00	69.00	0.0%
4) Other Local Revenue		8600-8799	85,248.00	92,312.00	63,265.77	103,116.00	10,804.00	11.7%
5) TOTAL, REVENUES			2,517,635.00	2,759,881.00	1,599,225.36	2,756,977.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	829,430.00	841,453.00	481,433.38	843,168.00	(1,715.00)	-0.2%
2) Classified Salaries		2000-2999	215,571.00	215,945.00	129,758.29	221,650.00	(5,705.00)	-2.6%
3) Employee Benefits		3000-3999	484,601.00	480,416.00	237,712.94	479,626.00	790.00	0.2%
4) Books and Supplies		4000-4999	119,063.00	119,884.00	99,058.99	140,941.00	(21,057.00)	-17.6%
5) Services and Other Operating Expenditures		5000-5999	292,202.00	291,680.00	150,584.58	300,073.00	(8,393.00)	-2.9%
6) Capital Outlay		6000-6999	133,200.00	133,200.00	39,839.38	133,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,074,067.00	2,082,578.00	1,138,387.56	2,118,658.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			443,568.00	677,303.00	460,837.80	638,319.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			443,568.00	677,303.00	460,837.80	638,319.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,421,619.00	1,442,421.00		1,442,421.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,421,619.00	1,442,421.00		1,442,421.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,421,619.00	1,442,421.00		1,442,421.00		
2) Ending Balance, June 30 (E + F1e)			1,865,187.00	2,119,724.00		2,080,740.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	205,672.00	562,297.00		560,738.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		95,000.00		
Unassigned/Unappropriated Amount		9790	1,659,515.00	1,557,427.00		425,002.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,073,966.00	859,055.00	488,890.00	846,304.00	(12,751.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	46,800.00	82,821.00	147,989.00	81,795.00	(1,026.00)	-1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,120,766.00	941,876.00	636,879.00	928,099.00	(13,777.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,200,430.00	1,212,223.00	606,112.00	1,212,223.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,321,196.00	2,154,099.00	1,242,991.00	2,140,322.00	(13,777.00)	-0.6%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	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	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,242.00	4,242.00	4,311.00	4,311.00	69.00	1.6%
Lottery - Unrestricted and Instructional Materials		8560	53,352.00	53,352.00	32,771.59	53,352.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	53,597.00	455,876.00	255,886.00	455,876.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			111,191.00	513,470.00	292,968.59	513,539.00	69.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	6,285.64	6,286.00	5,286.00	528.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	5,488.13	5,518.00	5,518.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	84,248.00	91,312.00	51,492.00	91,312.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,248.00	92,312.00	63,265.77	103,116.00	10,804.00	11.7%
TOTAL, REVENUES			2,517,635.00	2,759,881.00	1,599,225.36	2,756,977.00	(2,904.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	687,962.00	699,180.00	379,869.85	699,180.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	805.00	9,700.64	2,520.00	(1,715.00)	-213.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,468.00	141,468.00	91,862.89	141,468.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			829,430.00	841,453.00	481,433.38	843,168.00	(1,715.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	2,263.00	3,506.25	5,055.00	(2,792.00)	-123.4%
Classified Support Salaries		2200	40,267.00	39,275.00	25,095.47	40,646.00	(1,371.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,741.00	120,844.00	69,911.65	122,386.00	(1,542.00)	-1.3%
Other Classified Salaries		2900	53,563.00	53,563.00	31,244.92	53,563.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			215,571.00	215,945.00	129,758.29	221,650.00	(5,705.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	207,532.00	204,133.00	83,682.23	204,200.00	(67.00)	0.0%
PERS		3201-3202	60,649.00	60,071.00	33,400.89	60,610.00	(539.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	33,284.00	30,435.00	16,494.74	29,834.00	601.00	2.0%
Health and Welfare Benefits		3401-3402	171,675.00	174,276.00	97,500.33	173,419.00	857.00	0.5%
Unemployment Insurance		3501-3502	5,004.00	5,021.00	2,896.85	5,049.00	(28.00)	-0.6%
Workers' Compensation		3601-3602	6,457.00	6,480.00	3,737.90	6,514.00	(34.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			484,601.00	480,416.00	237,712.94	479,626.00	790.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,400.00	2,400.00	(5.72)	2,400.00	0.00	0.0%
Books and Other Reference Materials		4200	11,550.00	11,550.00	6,637.54	11,550.00	0.00	0.0%
Materials and Supplies		4300	71,610.00	70,566.00	57,728.25	79,293.00	(8,727.00)	-12.4%
Noncapitalized Equipment		4400	29,828.00	31,693.00	33,220.65	44,023.00	(12,330.00)	-38.9%
Food		4700	3,675.00	3,675.00	1,478.27	3,675.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,063.00	119,884.00	99,058.99	140,941.00	(21,057.00)	-17.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,700.00	15,800.00	11,081.56	15,956.00	(156.00)	-1.0%
Dues and Memberships		5300	11,400.00	11,400.00	6,200.00	11,400.00	0.00	0.0%
Insurance		5400-5450	13,189.00	13,189.00	10,653.94	13,189.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	3,472.91	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,549.99	1,550.00	(1,550.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	224,831.00	224,209.00	107,216.53	230,896.00	(6,687.00)	-3.0%
Communications		5900	21,082.00	21,082.00	10,409.65	21,082.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,202.00	291,680.00	150,584.58	300,073.00	(8,393.00)	-2.9%
CAPITAL OUTLAY								
Land		6100	59,200.00	59,200.00	0.00	59,200.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,000.00	74,000.00	39,839.38	74,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			133,200.00	133,200.00	39,839.38	133,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,074,067.00	2,082,578.00	1,138,387.56	2,118,658.00	(36,080.00)	-1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	45,683.00
6500	Special Education	98,744.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	156,561.00
7311	Classified School Employee Professional Development Block Grant	829.00
7425	Expanded Learning Opportunities (ELO) Grant	1,232.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	11,971.00
7435	Learning Recovery Emergency Block Grant	245,718.00
Total, Restricted Balance		560,738.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	234.00	234.00	201.67	201.67	(32.33)	-14.0%
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	234.00	234.00	201.67	201.67	(32.33)	-14.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	234.00	234.00	201.67	201.67	(32.33)	-14.0%

Section I - Expenditures	Funds 01, 09, and 62			2022-23
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,118,658.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	133,200.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				133,200.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,985,458.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				201.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				9,845.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		3,496,321.33		9,167.55
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)		3,496,321.33		9,167.55
B. Required effort (Line A.2 times 90%)		3,146,689.20		8,250.80

C. Current year expenditures (Line I.E and Line II.B)	1,985,458.00	9,845.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	1,161,231.20	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	36.90%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 48,277.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,496,167.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 109,916.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	542.00
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)	3,791.44
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)	114,249.44
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	114,249.44
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,209,463.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	525,391.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,068.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	6,726.00
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)	1,295.00
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)	0.00
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)	113,590.56
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)	0.00
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)	1,867,533.56
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)	6.12%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.12%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	114,249.44
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	22,581.31
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.66%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
 indirect
 cost rate: 7.66%
 Highest
 rate used
 in any
 program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
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**CHARTER SCHOOL MULTI-YEAR PROJECTION
FISCAL YEAR 2022-2023**

Mountain Home School Charter Yosemite Unified School District			2022-2023 2nd Interim			2023-2024 Projected Budget			2024-2025 Projected Budget		
Description	Object Code		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES											
1. Local Control Funding Formula											
Charter Schools LCFF Entitlement - State Aid	8011		846,304.00		846,304.00	915,108.52		915,108.52	947,503.36		947,503.36
Education Protection Account State - Current Year	8012		81,795.00		81,795.00	88,444.93		88,444.93	91,575.88		91,575.88
State Aid - Prior Years	8019		0.00		0.00	0.00		0.00	0.00		0.00
Tax Relief Subventions	8020-8039		0.00		0.00	0.00		0.00	0.00		0.00
County and District Taxes	8040-8079		0.00		0.00	0.00		0.00	0.00		0.00
Miscellaneous Funds	8080-8089		0.00		0.00	0.00		0.00	0.00		0.00
LCFF Transfers:			0.00		0.00	0.00		0.00	0.00		0.00
Transfers from Sponsoring LEA (In Lieu of Property Taxes)	8096		1,212,223.00		1,212,223.00	1,310,776.73		1,310,776.73	1,357,178.23		1,357,178.23
Other Transfers	8091, 8097		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Local Control Funding Formula			2,140,322.00	0.00	2,140,322.00	2,314,330.18	0.00	2,314,330.18	2,396,257.47	0.00	2,396,257.47
2. Federal Revenues (see NOTE on last page)											
No Child Left Behind	8290			0.00	0.00		0.00	0.00		0.00	0.00
Special Education - Federal	8181, 8182			0.00	0.00		0.00	0.00		0.00	0.00
Child Nutrition - Federal	8220			0.00	0.00		0.00	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Other State Revenues											
Special Education - State	StateRevSE			0.00	0.00		0.00	0.00		0.00	0.00
All Other State Revenues	StateRevAO		42,453.00	471,086.00	513,539.00	42,453.00	68,330.00	110,783.00	42,453.00	68,330.00	110,783.00
Total, Other State Revenues			42,453.00	471,086.00	513,539.00	42,453.00	68,330.00	110,783.00	42,453.00	68,330.00	110,783.00
4. Other Local Revenues											
All Other Local Revenues	LocalRevAO		11,804.00	91,312.00	103,116.00	11,804.00	98,735.67	110,539.67	11,804.00	102,230.91	114,034.91
Total, Local Revenues			11,804.00	91,312.00	103,116.00	11,804.00	98,735.67	110,539.67	11,804.00	102,230.91	114,034.91
5. TOTAL REVENUES			2,194,579.00	562,398.00	2,756,977.00	2,368,587.18	167,065.67	2,535,652.84	2,450,514.47	170,560.91	2,621,075.38
EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries	1100		633,354.00	65,826.00	699,180.00	684,022.32	71,092.08	755,114.40	704,542.99	73,224.84	777,767.83
Certificated Pupil Support Salaries	1200		1,715.00	805.00	2,520.00	1,852.20	869.40	2,721.60	1,907.77	895.48	2,803.25
Certificated Supervisors' and Administrators' Salaries	1300		141,468.00	0.00	141,468.00	152,785.44	0.00	152,785.44	157,369.00	0.00	157,369.00
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries			776,537.00	66,631.00	843,168.00	838,659.96	71,961.48	910,621.44	863,819.76	74,120.32	937,940.08
2. Noncertificated Salaries											
Noncertificated Instructional Salaries	2100		5,055.00	0.00	5,055.00	5,459.40	0.00	5,459.40	5,623.18	0.00	5,623.18
Noncertificated Support Salaries	2200		40,646.00	0.00	40,646.00	43,897.68	0.00	43,897.68	45,214.61	0.00	45,214.61
Noncertificated Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400		122,386.00	0.00	122,386.00	132,176.88	0.00	132,176.88	136,142.19	0.00	136,142.19
Other Noncertificated Salaries	2900		53,563.00	0.00	53,563.00	57,848.04	0.00	57,848.04	59,583.48	0.00	59,583.48
Total, Noncertificated Salaries			221,650.00	0.00	221,650.00	239,382.00	0.00	239,382.00	246,563.46	0.00	246,563.46
3. Employee Benefits											
STRS	3101-3102		137,876.00	66,324.00	204,200.00	101,663.60	122,956.40	224,620.00	104,713.51	126,645.09	231,358.60
PERS	3201-3202		60,610.00	0.00	60,610.00	61,216.10	0.00	61,216.10	63,664.74	0.00	63,664.74
OASDI / Medicare / Alternative	3301-3302		28,874.00	960.00	29,834.00	31,183.92	988.80	32,172.72	32,119.44	1,018.46	33,137.90
Health and Welfare Benefits	3401-3402		163,674.00	9,745.00	173,419.00	176,767.92	10,524.60	187,292.52	182,070.96	10,840.34	192,911.30
Unemployment Insurance	3501-3502		4,718.00	331.00	5,049.00	5,095.44	357.48	5,452.92	5,248.30	368.20	5,616.51
Workers' Compensation Insurance	3601-3602		6,087.00	427.00	6,514.00	6,573.96	461.16	7,035.12	6,771.18	474.99	7,246.17
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits			401,839.00	77,787.00	479,626.00	382,500.94	135,288.44	517,789.38	394,588.13	139,347.09	533,935.22
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials	4100		2,400.00	0.00	2,400.00	2,520.00	0.00	2,520.00	2,595.60	0.00	2,595.60
Books and Other Reference Materials	4200		6,300.00	5,250.00	11,550.00	6,615.00	5,512.50	12,127.50	6,813.45	5,677.88	12,491.33
Materials and Supplies	4300		69,109.00	10,184.00	79,293.00	72,564.45	10,693.20	83,257.65	74,741.38	11,014.00	85,755.38
Noncapitalized Equipment	4400		44,023.00	0.00	44,023.00	46,224.15	0.00	46,224.15	47,610.87	0.00	47,610.87
Food	4700		3,675.00	0.00	3,675.00	3,858.75	0.00	3,858.75	3,974.51	0.00	3,974.51
Total, Books and Supplies			125,507.00	15,434.00	140,941.00	131,782.35	16,205.70	147,988.05	135,735.82	16,691.87	152,427.69
5. Services and Other Operating Expenditures											
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200		15,714.00	242.00	15,956.00	16,499.70	254.10	16,753.80	16,994.69	261.72	17,256.41
Dues and Memberships	5300		11,400.00	0.00	11,400.00	11,970.00	0.00	11,970.00	12,329.10	0.00	12,329.10
Insurance	5400		13,189.00	0.00	13,189.00	13,848.45	0.00	13,848.45	14,263.90	0.00	14,263.90
Operations and Housekeeping Services	5500		6,000.00	0.00	6,000.00	6,300.00	0.00	6,300.00	6,489.00	0.00	6,489.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600		1,550.00	0.00	1,550.00	1,581.00	0.00	1,581.00	1,612.62	0.00	1,612.62
Professional/Consulting Services and Operating Expend.	5800		229,504.00	1,392.00	230,896.00	90,979.20	150,000.00	240,979.20	93,708.58	165,000.00	258,708.58
Communications	5900		21,082.00	0.00	21,082.00	22,136.10	0.00	22,136.10	22,800.18	0.00	22,800.18
Total, Services and Other Operating Expenditures			298,439.00	1,634.00	300,073.00	163,314.45	150,254.10	313,568.55	168,198.07	165,261.72	333,459.80
6. Capital Outlay											
(Objects 6100-6170, 6200-6500 for modified accrual basis only)											
Land and Land Improvements	6100-6170		59,200.00	0.00	59,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200		74,000.00	0.00	74,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay			133,200.00	0.00	133,200.00	0.00	0.00	0.00	0.00	0.00	0.00

7.	Other Outgo												
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service:												
	Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	TOTAL EXPENDITURES		1,957,172.00	161,486.00	2,118,658.00	1,755,639.70	373,709.72	2,129,349.42	1,808,905.24	395,421.01	2,204,326.25		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES													
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)			237,407.00	400,912.00	638,319.00	612,947.48	(206,644.05)	406,303.42	641,609.22	(224,860.10)	416,749.12		
OTHER FINANCING SOURCES / USES													
1.	Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			237,407.00	400,912.00	638,319.00	612,947.48	(206,644.05)	406,303.42	641,609.22	(224,860.10)	416,749.12		
FUND BALANCE, RESERVES													
1.	Beginning Fund Balance												
a.	As of July 1	9791	1,282,595.00	159,826.00	1,442,421.00	1,520,002.00	560,738.00	2,080,740.00	2,132,949.48	354,093.95	2,487,043.42		
b.	Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c.	Adjusted Beginning Balance		1,282,595.00	159,826.00	1,442,421.00	1,520,002.00	560,738.00	2,080,740.00	2,132,949.48	354,093.95	2,487,043.42		
2.	Ending Fund Balance, June 30 (E+F1c)					2,132,949.48	354,093.95	2,487,043.42	2,774,558.70	129,233.84	2,903,792.54		
3.	Components of Ending Fund Balance												
a.	Nonspendable												
	Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Others	9719		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
b.	Restricted	9740		560,738.00	0.00		354,093.95	0.00		129,233.84	0.00	0.00	0.00
c.	Committed												
	Stabilization Arrangements	9750			0.00			0.00			0.00	0.00	0.00
	Other Commitments	9760			0.00			0.00			0.00	0.00	0.00
d.	Assigned												
	Other Assignments	9780	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e.	Unassigned/Unappropriated Reserves for Economic Uncertainties												
	Unassigned/Unappropriated Reserves for Economic Uncertainties	9789	95,000.00	0.00	95,000.00		0.00	0.00		0.00	0.00	0.00	0.00
	Undesignated/Unappropriated Amount	9790	425,002.00	0.00	425,002.00	2,132,949.48	0.00	2,132,949.48	2,774,558.70	0.00	2,774,558.70		
Components of Ending Fund Balance (Must Balance with Line 2)			1,520,002.00	560,738.00	2,080,740.00	2,132,949.48	354,093.95	2,487,043.42	2,774,558.70	129,233.84	2,903,792.54		

	GRADE SPAN	Balance			Balance			Balance			Balance		
		ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO	ENROLLMENT	ADA PROJECTION	PROJECTED ADA/ENROLLMENT RATIO
	Grades K-3	92.00	91.49	99.45%	92.00	91.49	99.45%	92.00	91.49	99.45%	92.00	91.49	99.45%
	Grades 4-6	70.00	68.25	97.50%	70.00	68.25	97.50%	70.00	68.25	97.50%	70.00	68.25	97.50%
	Grades 7-8	45.00	41.93	93.18%	45.00	41.93	93.18%	45.00	41.93	93.18%	45.00	41.93	93.18%
	Grades 9-12	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
	TOTALS	207.00	201.67	#DIV/0!	207.00	201.67	#DIV/0!	207.00	201.67	#DIV/0!	207.00	201.67	#DIV/0!
	Unduplicated Count	Balance			Balance			Balance			Balance		
		TOTAL ENROLLMENT	UNDUPLICATED COUNT	UNDUPLICATED COUNT %	TOTAL ENROLLMENT	UNDUPLICATED COUNT	UNDUPLICATED COUNT %	TOTAL ENROLLMENT	UNDUPLICATED COUNT	UNDUPLICATED COUNT %	TOTAL ENROLLMENT	UNDUPLICATED COUNT	UNDUPLICATED COUNT %
		207.00	103.00	49.76%	207.00	103.00	49.76%	207.00	103.00	49.76%	207.00	103.00	49.76%
		Budget Assumption:			Budget Assumption:			Budget Assumption:			Budget Assumption:		
		Revenue-			Revenue-			Revenue-			Revenue-		
		Loss of 33 students with 6.56% COLA			Flat growth with 8.13% COLA			Flat growth with 3.54% COLA			Flat growth with 3.54% COLA		
		Absence rate 3%			Absence rate 2.5%			Absence rate 2.5%			Absence rate 2.5%		
		Expenses-			Expenses-			Expenses-			Expenses-		
		Salaries and Benefits			Salaries and Benefits			Salaries and Benefits			Salaries and Benefits		
		No staffing position changes			No staffing position changes, 5% sal schedule increase			No staffing position changes			No staffing position changes		
		3% growth in STRS			10% growth in STRS			3% growth in STRS			3% growth in STRS		
		5% growth in PERS			10% growth in PERS			4% growth in PERS			4% growth in PERS		
		3% growth in salaries			8% growth in salaries			3% growth in salaries			3% growth in salaries		
		3% growth in non-retirement benefits			3% growth in non-retirement benefits			3% growth in non-retirement benefits			3% growth in non-retirement benefits		
		Other Expenses-			Other Expenses-			Other Expenses-			Other Expenses-		
		Books & Supplies 2% growth			Books & Supplies 5% growth			Books & Supplies 3% growth			Books & Supplies 3% growth		
		Facilities: \$24,000 increase			Facilities: 2% Growth			Facilities: 2% Growth			Facilities: 2% Growth		
		Oper. & Housekeeping: 2% growth			Oper. & Housekeeping: 5% growth			Oper. & Housekeeping: 3% growth			Oper. & Housekeeping: 3% growth		
		Services & Other: 2% growth			Services & Other: 5% growth			Services & Other: 3% growth			Services & Other: 3% growth		
		Capital Outlay: Land and Building Improvements			Capital Outlay: none			Capital Outlay: none			Capital Outlay: none		

Charter Number:

0479

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official
(Original signature required)

Printed Name: Jody Jeffers

Title: CBO

For additional information on the interim report, please contact:

Charter School Contact:

Estela Vargas

Name

Fiscal Analyst

Title

559-662-6290

Telephone

evargas@mcsos.org

E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

		Data Supplied For:			
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	G
08I	Student Activity Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease- Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				

51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
SAI	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	937,929.00	1,018,804.00	532,703.00	1,057,102.00	38,298.00	3.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,685.00	17,685.00	14,761.16	18,131.00	446.00	2.5%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	4,191.00	4,190.00	3,190.00	319.0%
5) TOTAL, REVENUES			956,614.00	1,037,489.00	551,655.16	1,079,423.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	426,113.00	426,363.00	235,323.81	427,863.00	(1,500.00)	-0.4%
2) Classified Salaries		2000-2999	88,259.00	88,294.00	47,953.60	89,317.00	(1,023.00)	-1.2%
3) Employee Benefits		3000-3999	207,300.00	200,069.00	104,354.21	196,993.00	3,076.00	1.5%
4) Books and Supplies		4000-4999	35,235.00	39,411.00	25,428.04	41,295.00	(1,884.00)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	123,022.00	124,668.00	71,271.26	125,954.00	(1,286.00)	-1.0%
6) Capital Outlay		6000-6999	46,800.00	46,800.00	13,997.62	46,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			926,729.00	925,605.00	498,328.54	928,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,885.00	111,884.00	53,326.62	151,201.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,885.00	111,884.00	53,326.62	151,201.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	305,700.00	326,332.00		326,332.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,700.00	326,332.00		326,332.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,700.00	326,332.00		326,332.00		
2) Ending Balance, June 30 (E + F1e)			335,585.00	438,216.00		477,533.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		50,000.00		
Unassigned/Unappropriated Amount		9790	335,585.00	438,216.00		227,533.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	425,316.00	377,902.00	186,187.00	392,581.00	14,679.00	3.9%
Education Protection Account State Aid - Current Year		8012	39,262.00	173,290.00	112,710.00	196,909.00	23,619.00	13.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			464,578.00	551,192.00	298,897.00	589,490.00	38,298.00	6.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	473,351.00	467,612.00	233,806.00	467,612.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			937,929.00	1,018,804.00	532,703.00	1,057,102.00	38,298.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,176.00	4,176.00	4,622.00	4,622.00	446.00	10.7%
Lottery - Unrestricted and Instructional Materials		8560	13,509.00	13,509.00	10,139.16	13,509.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,685.00	17,685.00	14,761.16	18,131.00	446.00	2.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	2,334.87	2,334.00	1,334.00	133.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	1,856.13	1,856.00	1,856.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	4,191.00	4,190.00	3,190.00	319.0%
TOTAL, REVENUES			956,614.00	1,037,489.00	551,655.16	1,079,423.00	41,934.00	4.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	331,295.00	331,545.00	182,821.40	333,045.00	(1,500.00)	-0.5%
Certificated Pupil Support Salaries		1200	46,231.00	46,231.00	25,216.92	46,231.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,587.00	48,587.00	27,285.49	48,587.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			426,113.00	426,363.00	235,323.81	427,863.00	(1,500.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,925.00	15,925.00	6,016.25	15,925.00	0.00	0.0%
Classified Support Salaries		2200	14,148.00	13,799.00	8,817.29	14,281.00	(482.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,332.00	40,716.00	22,705.18	41,257.00	(541.00)	-1.3%
Other Classified Salaries		2900	17,854.00	17,854.00	10,414.88	17,854.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,259.00	88,294.00	47,953.60	89,317.00	(1,023.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	84,185.00	81,517.00	44,537.46	81,803.00	(286.00)	-0.4%
PERS		3201-3202	18,675.00	17,676.00	8,198.43	17,202.00	474.00	2.7%
OASDI/Medicare/Alternative		3301-3302	14,218.00	12,610.00	6,242.24	12,144.00	466.00	3.7%
Health and Welfare Benefits		3401-3402	84,506.00	82,563.00	42,242.57	80,125.00	2,438.00	3.0%
Unemployment Insurance		3501-3502	2,496.00	2,491.00	1,368.11	2,498.00	(7.00)	-0.3%
Workers' Compensation		3601-3602	3,220.00	3,212.00	1,765.40	3,221.00	(9.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			207,300.00	200,069.00	104,354.21	196,993.00	3,076.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	5,556.00	0.00	5,556.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	3,000.00	93.49	3,000.00	0.00	0.0%
Materials and Supplies		4300	18,735.00	18,146.00	13,427.31	19,904.00	(1,758.00)	-9.7%
Noncapitalized Equipment		4400	5,500.00	11,709.00	11,389.86	11,835.00	(126.00)	-1.1%
Food		4700	1,000.00	1,000.00	517.38	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,235.00	39,411.00	25,428.04	41,295.00	(1,884.00)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,883.00	6,610.15	9,294.00	(411.00)	-4.6%
Dues and Memberships		5300	4,500.00	4,500.00	3,455.00	4,500.00	0.00	0.0%
Insurance		5400-5450	4,000.00	4,000.00	3,551.32	4,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,600.00	1,600.00	1,178.04	1,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	490.00	305.23	490.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,422.00	97,138.00	52,042.01	98,013.00	(875.00)	-0.9%
Communications		5900	8,000.00	8,057.00	4,129.51	8,057.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,022.00	124,668.00	71,271.26	125,954.00	(1,286.00)	-1.0%
CAPITAL OUTLAY								
Land		6100	20,800.00	20,800.00	0.00	20,800.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,000.00	26,000.00	13,997.62	26,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,800.00	46,800.00	13,997.62	46,800.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			926,729.00	925,605.00	498,328.54	928,222.00	(2,617.00)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,290.00	165,080.00	67,901.22	165,080.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,221.00	36,006.00	19,817.00	36,322.00	316.00	0.9%
5) TOTAL, REVENUES			68,511.00	201,086.00	87,718.22	201,402.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,797.00	23,128.00	12,615.36	23,128.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,292.00	38,340.00	4,556.24	38,340.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,007.00	10,044.00	663.39	10,044.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	68.00	615.67	68.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,096.00	71,580.00	18,450.66	71,580.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,585.00)	129,506.00	69,267.56	129,822.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,585.00)	129,506.00	69,267.56	129,822.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,385.00	92,112.00		92,112.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,385.00	92,112.00		92,112.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,385.00	92,112.00		92,112.00		
2) Ending Balance, June 30 (E + F1e)			82,800.00	221,618.00		221,934.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	82,800.00	221,618.00		221,934.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	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	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	5,387.00	5,387.00	1,804.22	5,387.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,903.00	159,693.00	66,097.00	159,693.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,290.00	165,080.00	67,901.22	165,080.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	33,221.00	36,006.00	19,817.00	36,322.00	316.00	0.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,221.00	36,006.00	19,817.00	36,322.00	316.00	0.9%
TOTAL, REVENUES			68,511.00	201,086.00	87,718.22	201,402.00	316.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,797.00	23,128.00	12,615.36	23,128.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,797.00	23,128.00	12,615.36	23,128.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,830.00	34,320.00	2,364.40	34,320.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	359.00	333.00	181.20	333.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,819.00	3,424.00	1,867.53	3,424.00	0.00	0.0%
Unemployment Insurance		3501-3502	124.00	115.00	62.48	115.00	0.00	0.0%
Workers' Compensation		3601-3602	160.00	148.00	80.63	148.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			39,292.00	38,340.00	4,556.24	38,340.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	525.00	525.00	128.18	525.00	0.00	0.0%
Materials and Supplies		4300	9,482.00	9,519.00	535.21	9,519.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,007.00	10,044.00	663.39	10,044.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	35.00	84.17	35.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	33.00	531.50	33.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	68.00	615.67	68.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,096.00	71,580.00	18,450.66	71,580.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	937,929.00	1,018,804.00	532,703.00	1,057,102.00	38,298.00	3.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,975.00	182,765.00	82,662.38	183,211.00	446.00	0.2%
4) Other Local Revenue		8600-8799	34,221.00	37,006.00	24,008.00	40,512.00	3,506.00	9.5%
5) TOTAL, REVENUES			1,025,125.00	1,238,575.00	639,373.38	1,280,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	451,910.00	449,491.00	247,939.17	450,991.00	(1,500.00)	-0.3%
2) Classified Salaries		2000-2999	88,259.00	88,294.00	47,953.60	89,317.00	(1,023.00)	-1.2%
3) Employee Benefits		3000-3999	246,592.00	238,409.00	108,910.45	235,333.00	3,076.00	1.3%
4) Books and Supplies		4000-4999	45,242.00	49,455.00	26,091.43	51,339.00	(1,884.00)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	123,022.00	124,736.00	71,886.93	126,022.00	(1,286.00)	-1.0%
6) Capital Outlay		6000-6999	46,800.00	46,800.00	13,997.62	46,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,001,825.00	997,185.00	516,779.20	999,802.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,300.00	241,390.00	122,594.18	281,023.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,300.00	241,390.00	122,594.18	281,023.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	395,085.00	418,444.00		418,444.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			395,085.00	418,444.00		418,444.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			395,085.00	418,444.00		418,444.00		
2) Ending Balance, June 30 (E + F1e)			418,385.00	659,834.00		699,467.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	82,800.00	221,618.00		221,934.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		50,000.00		
Unassigned/Unappropriated Amount		9790	335,585.00	438,216.00		227,533.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	425,316.00	377,902.00	186,187.00	392,581.00	14,679.00	3.9%
Education Protection Account State Aid - Current Year		8012	39,262.00	173,290.00	112,710.00	196,909.00	23,619.00	13.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			464,578.00	551,192.00	298,897.00	589,490.00	38,298.00	6.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	473,351.00	467,612.00	233,806.00	467,612.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			937,929.00	1,018,804.00	532,703.00	1,057,102.00	38,298.00	3.8%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	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	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,176.00	4,176.00	4,622.00	4,622.00	446.00	10.7%
Lottery - Unrestricted and Instructional Materials		8560	18,896.00	18,896.00	11,943.38	18,896.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,903.00	159,693.00	66,097.00	159,693.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,975.00	182,765.00	82,662.38	183,211.00	446.00	0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	2,334.87	2,334.00	1,334.00	133.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	1,856.13	1,856.00	1,856.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	33,221.00	36,006.00	19,817.00	36,322.00	316.00	0.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,221.00	37,006.00	24,008.00	40,512.00	3,506.00	9.5%
TOTAL, REVENUES			1,025,125.00	1,238,575.00	639,373.38	1,280,825.00	42,250.00	3.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	357,092.00	354,673.00	195,436.76	356,173.00	(1,500.00)	-0.4%
Certificated Pupil Support Salaries		1200	46,231.00	46,231.00	25,216.92	46,231.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,587.00	48,587.00	27,285.49	48,587.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,910.00	449,491.00	247,939.17	450,991.00	(1,500.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,925.00	15,925.00	6,016.25	15,925.00	0.00	0.0%
Classified Support Salaries		2200	14,148.00	13,799.00	8,817.29	14,281.00	(482.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,332.00	40,716.00	22,705.18	41,257.00	(541.00)	-1.3%
Other Classified Salaries		2900	17,854.00	17,854.00	10,414.88	17,854.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,259.00	88,294.00	47,953.60	89,317.00	(1,023.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	119,015.00	115,837.00	46,901.86	116,123.00	(286.00)	-0.2%
PERS		3201-3202	18,675.00	17,676.00	8,198.43	17,202.00	474.00	2.7%
OASDI/Medicare/Alternative		3301-3302	14,577.00	12,943.00	6,423.44	12,477.00	466.00	3.6%
Health and Welfare Benefits		3401-3402	88,325.00	85,987.00	44,110.10	83,549.00	2,438.00	2.8%
Unemployment Insurance		3501-3502	2,620.00	2,606.00	1,430.59	2,613.00	(7.00)	-0.3%
Workers' Compensation		3601-3602	3,380.00	3,360.00	1,846.03	3,369.00	(9.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
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TOTAL, EMPLOYEE BENEFITS			246,592.00	238,409.00	108,910.45	235,333.00	3,076.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	5,556.00	0.00	5,556.00	0.00	0.0%
Books and Other Reference Materials		4200	3,525.00	3,525.00	221.67	3,525.00	0.00	0.0%
Materials and Supplies		4300	28,217.00	27,665.00	13,962.52	29,423.00	(1,758.00)	-6.4%
Noncapitalized Equipment		4400	5,500.00	11,709.00	11,389.86	11,835.00	(126.00)	-1.1%
Food		4700	1,000.00	1,000.00	517.38	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,242.00	49,455.00	26,091.43	51,339.00	(1,884.00)	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,918.00	6,694.32	9,329.00	(411.00)	-4.6%
Dues and Memberships		5300	4,500.00	4,500.00	3,455.00	4,500.00	0.00	0.0%
Insurance		5400-5450	4,000.00	4,000.00	3,551.32	4,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,600.00	1,600.00	1,178.04	1,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	490.00	305.23	490.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,422.00	97,171.00	52,573.51	98,046.00	(875.00)	-0.9%
Communications		5900	8,000.00	8,057.00	4,129.51	8,057.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,022.00	124,736.00	71,886.93	126,022.00	(1,286.00)	-1.0%
CAPITAL OUTLAY								
Land		6100	20,800.00	20,800.00	0.00	20,800.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,000.00	26,000.00	13,997.62	26,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,800.00	46,800.00	13,997.62	46,800.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,001,825.00	997,185.00	516,779.20	999,802.00	(2,617.00)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	32,927.00
6500	Special Education	36,375.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	60,393.00
7311	Classified School Employee Professional Development Block Grant	291.00
7412	A-G Access/Success Grant	7,643.00
7413	A-G Learning Loss Mitigation Grant	2,865.00
7425	Expanded Learning Opportunities (ELO) Grant	6,480.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,563.00
7435	Learning Recovery Emergency Block Grant	66,994.00
7810	Other Restricted State	2,403.00
Total, Restricted Balance		221,934.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	82.88	82.88	86.94	86.94	4.06	5.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	82.88	82.88	86.94	86.94	4.06	5.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	82.88	82.88	86.94	86.94	4.06	5.0%

Section I - Expenditures	Funds 01, 09, and 62			2022-23
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	999,802.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	46,800.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				46,800.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				953,002.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				86.94
B. Expenditures per ADA (Line I.E divided by Line II.A)				10,961.61
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		1,571,864.89		12,240.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		1,571,864.89		12,240.98
B. Required effort (Line A.2 times 90%)		1,414,678.40		11,016.88

C. Current year expenditures (Line I.E and Line II.B)	953,002.00	10,961.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	461,676.40	55.27
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 Not Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	32.63%	0.50%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,073.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 759,568.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.12%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 38,426.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

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)	920.80
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)	39,346.80
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,346.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	614,104.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	179,374.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	70,286.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	5,966.00
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)	412.00
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)	0.00
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)	42,513.20
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)	0.00
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)	912,655.20

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	4.31%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	4.31%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	39,346.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,030.99
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.67%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 5.67%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	519,580	519,868	528,834	631,741	618,913	629,648	674,888	671,046	668,801	576,640	602,463	591,738				
	16,926	16,926	37,595	30,467	30,467	37,595	30,467	35,332	35,332	35,332	35,332	35,332	15,477		392,581	392,581
	-	-	49,227	-	-	49,227	-	-	49,227	-	-	-	49,227	-	196,909	196,909
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	28,057	56,113	37,409	37,409	-	74,818	37,409	37,409	63,595	31,798	31,798	31,798	-	467,612	467,612
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,403	-	-	281	38,119	41,859	-	-	-	33,894	-	-	66,655	-	183,211	183,211
	1,773	3,544	3,191	4,426	3,191	4,692	3,191	2,869	3,759	3,759	-	1,926	-	-	36,322	36,322
	-	-	-	-	-	-	-	-	-	-	-	4,190	-	-	4,190	4,190
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	21,102	48,527	146,126	72,584	109,186	133,373	108,476	75,611	125,728	136,581	67,130	73,246	163,157	-	1,280,825	1,280,825
	1,724	38,372	41,496	42,669	41,627	42,620	39,431	37,583	37,583	37,583	37,583	52,721	-	-	450,991	450,991
	2,848	6,835	7,847	8,106	7,764	7,673	6,881	7,443	7,443	7,443	7,443	11,591	-	-	89,317	89,317
	1,874	17,585	18,122	17,697	18,155	18,002	17,475	19,611	19,611	19,611	19,611	47,978	-	-	235,333	235,333
	1,867	5,751	951	2,547	8,771	3,976	2,228	2,800	2,800	2,800	2,800	14,046	-	-	51,339	51,339
	-	-	-	-	-	-	-	-	100	100	-	800	-	-	1,000	1,000
	2,948	17,618	12,014	8,521	10,531	7,234	13,020	10,419	10,419	10,419	10,419	11,461	-	-	125,022	125,022
	-	6,226	4,016	780	2,976	-	-	-	-	32,802	-	2	-	-	46,802	46,800
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	11,260	92,389	84,446	80,320	89,825	79,504	79,036	77,856	77,956	110,758	77,856	138,599	-	-	999,802	999,802
136,868																
	-	62,338	59,677	4,926	-	-	-	-	-	-	-	9,927			136,868	
	-	62,338	59,677	4,926	-	-	-	-	-	-	-	9,927	-	-	136,868	
	9,555	9,510	18,450	10,018	8,626	8,629	33,282	-	139,933	-	-	-			238,003	
	9,555	9,510	18,450	10,018	8,626	8,629	33,282	-	139,933	-	-	-	-	-	238,003	
(101,135)	(9,555)	52,828	41,227	(5,092)	(8,626)	(8,629)	(33,282)	-	(139,933)	-	-	9,927	-	-	(101,135)	
(101,135)	287															

**CHARTER SCHOOL MULTI-YEAR PROJECTION
FISCAL YEAR 2022-2023**

Glacier High School Charter Yosemite Unified School District			2022-2023			2023-2024			2024-2025		
			Second Interim			Projected Budget			Projected Budget		
Description		Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES											
1.	Local Control Funding Formula										
	Charter Schools LCFF Entitlement - State Aid	8011	392,581.00		392,581.00	424,497.84		424,497.84	441,562.65		441,562.65
	Education Protection Account State - Current Year	8012	196,909.00		196,909.00	212,917.70		212,917.70	221,476.99		221,476.99
	State Aid - Prior Years	8019	0.00		0.00	0.00		0.00	0.00		0.00
	Tax Relief Subventions	8020-8039	0.00		0.00	0.00		0.00	0.00		0.00
	County and District Taxes	8040-8079	0.00		0.00	0.00		0.00	0.00		0.00
	Miscellaneous Funds	8080-8089	0.00		0.00	0.00		0.00	0.00		0.00
	LCFF Transfers:		0.00		0.00	0.00		0.00	0.00		0.00
	Transfers from Sponsoring LEA (In Lieu of Property Taxes)	8096	467,612.00		467,612.00	505,628.86		505,628.86	525,955.14		525,955.14
	Other Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Local Control Funding Formula		1,057,102.00	0.00	1,057,102.00	1,143,044.39	0.00	1,143,044.39	1,188,994.78	0.00	1,188,994.78
2.	Federal Revenues (see NOTE on last page)										
	No Child Left Behind	8290		0.00	0.00		0.00	0.00		0.00	0.00
	Special Education - Federal	8181, 8182		0.00	0.00		0.00	0.00		0.00	0.00
	Child Nutrition - Federal	8220		0.00	0.00		0.00	0.00		0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Other State Revenues										
	Special Education - State	StateRevSE		0.00	0.00		0.00	0.00		0.00	0.00
	All Other State Revenues	StateRevAO	18,131.00	165,080.00	183,211.00	19,605.05	37,549.00	57,154.05	19,605.05	37,549.00	57,154.05
	Total, Other State Revenues		18,131.00	165,080.00	183,211.00	19,605.05	37,549.00	57,154.05	19,605.05	37,549.00	57,154.05
4.	Other Local Revenues										
	All Other Local Revenues	LocalRevAO	4,190.00	36,322.00	40,512.00	4,190.00	36,322.00	40,512.00	4,190.00	36,322.00	40,512.00
	Total, Local Revenues		4,190.00	36,322.00	40,512.00	4,190.00	36,322.00	40,512.00	4,190.00	36,322.00	40,512.00
5.	TOTAL REVENUES		1,079,423.00	201,402.00	1,280,825.00	1,166,839.44	73,871.00	1,240,710.44	1,212,789.83	73,871.00	1,286,660.83
EXPENDITURES											
1.	Certificated Salaries										
	Certificated Teachers' Salaries	1100	333,045.00	23,128.00	356,173.00	359,688.60	23,821.84	383,510.44	370,479.26	24,536.50	395,015.75
	Certificated Pupil Support Salaries	1200	46,231.00	0.00	46,231.00	49,929.48	0.00	49,929.48	51,427.36	0.00	51,427.36
	Certificated Supervisors' and Administrators' Salaries	1300	48,587.00	0.00	48,587.00	52,473.96	0.00	52,473.96	54,048.18	0.00	54,048.18
	Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Certificated Salaries		427,863.00	23,128.00	450,991.00	462,092.04	23,821.84	485,913.88	475,954.80	24,536.50	500,491.30
2.	Noncertificated Salaries										
	Noncertificated Instructional Salaries	2100	15,925.00	0.00	15,925.00	17,199.00	0.00	17,199.00	17,714.97	0.00	17,714.97
	Noncertificated Support Salaries	2200	14,281.00	0.00	14,281.00	15,423.48	0.00	15,423.48	15,886.18	0.00	15,886.18
	Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Clerical and Office Salaries	2400	41,257.00	0.00	41,257.00	44,557.56	0.00	44,557.56	45,894.29	0.00	45,894.29
	Other Noncertificated Salaries	2900	17,854.00	0.00	17,854.00	19,282.32	0.00	19,282.32	19,860.79	0.00	19,860.79
	Total, Noncertificated Salaries		89,317.00	0.00	89,317.00	96,462.36	0.00	96,462.36	99,356.23	0.00	99,356.23
3.	Employee Benefits										
	STRS	3101-3102	81,803.00	34,320.00	116,123.00	69,983.30	57,752.00	127,735.30	72,082.80	59,484.56	131,567.36
	PERS	3201-3202	17,202.00	0.00	17,202.00	18,922.20	0.00	18,922.20	19,679.09	0.00	19,679.09
	OASDI / Medicare / Alternative	3301-3302	12,144.00	333.00	12,477.00	13,115.52	359.64	13,475.16	13,508.99	370.43	13,879.41
	Health and Welfare Benefits	3401-3402	80,125.00	3,424.00	83,549.00	86,535.00	3,697.92	90,232.92	89,131.05	3,808.86	92,939.91
	Unemployment Insurance	3501-3502	2,498.00	115.00	2,613.00	2,697.84	124.20	2,822.04	2,778.78	127.93	2,906.70
	Workers' Compensation Insurance	3601-3602	3,221.00	148.00	3,369.00	3,478.68	159.84	3,638.52	3,583.04	164.64	3,747.68
	OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Employee Benefits		196,993.00	38,340.00	235,333.00	194,732.54	62,093.60	256,826.14	200,763.74	63,956.41	264,720.15
4.	Books and Supplies										
	Approved Textbooks and Core Curricula Materials	4100	5,556.00	0.00	5,556.00	5,833.80	0.00	5,833.80	6,008.81	0.00	6,008.81
	Books and Other Reference Materials	4200	3,000.00	525.00	3,525.00	3,150.00	551.25	3,701.25	3,244.50	567.79	3,812.29
	Materials and Supplies	4300	19,904.00	9,519.00	29,423.00	20,899.20	9,994.95	30,894.15	21,526.18	10,294.80	31,820.97
	Noncapitalized Equipment	4400	11,835.00	0.00	11,835.00	12,426.75	0.00	12,426.75	12,799.55	0.00	12,799.55
	Food	4700	1,000.00	0.00	1,000.00	1,050.00	0.00	1,050.00	1,081.50	0.00	1,081.50
	Total, Books and Supplies		41,295.00	10,044.00	51,339.00	43,359.75	10,546.20	53,905.95	44,660.54	10,862.59	55,523.13
5.	Services and Other Operating Expenditures										
	Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Travel and Conferences	5200	9,294.00	35.00	9,329.00	9,758.70	36.75	9,795.45	10,051.46	37.85	10,089.31
	Dues and Memberships	5300	4,500.00	0.00	4,500.00	4,725.00	0.00	4,725.00	4,866.75	0.00	4,866.75
	Insurance	5400	4,000.00	0.00	4,000.00	4,200.00	0.00	4,200.00	4,326.00	0.00	4,326.00
	Operations and Housekeeping Services	5500	1,600.00	0.00	1,600.00	1,680.00	0.00	1,680.00	1,730.40	0.00	1,730.40
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	490.00	0.00	490.00	499.80	0.00	499.80	509.80	0.00	509.80
	Professional/Consulting Services and Operating Expend.	5800	98,013.00	33.00	98,046.00	52,913.65	50,000.00	102,913.65	54,501.06	55,000.00	109,501.06
	Communications	5900	8,057.00	0.00	8,057.00	8,459.85	0.00	8,459.85	8,713.65	0.00	8,713.65
	Total, Services and Other Operating Expenditures		125,954.00	68.00	126,022.00	82,237.00	50,036.75	132,273.75	84,699.11	55,037.85	139,736.96
6.	Capital Outlay										
	(Objects 6100-6170, 6200-6500 for modified accrual basis only)										
	Land and Land Improvements	6100-6170	20,800.00	0.00	20,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	Buildings and Improvements of Buildings	6200	26,000.00	0.00	26,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Capital Outlay		46,800.00	0.00	46,800.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Description	Object Codes						
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	3,419,263.00	3,419,263.00	1,395,899.49	3,566,655.00	147,392.00	4.31%
2) Federal Revenues	8100-8299	51,763.00	51,763.00	35,203.93	84,244.00	32,481.00	62.75%
3) Other State Revenues	8300-8599	165,699.00	165,699.00	298,177.55	590,738.00	425,039.00	256.51%
4) Other Local Revenues	8600-8799	235,637.00	235,637.00	136,055.98	245,054.00	9,417.00	4.00%
5) TOTAL REVENUES		3,872,362.00	3,872,362.00	1,865,336.95	4,486,691.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,386,165.00	1,386,165.00	739,153.22	1,356,942.00	29,223.00	2.11%
2) Classified Salaries	2000-2999	364,302.00	364,302.00	207,143.13	367,788.00	(3,486.00)	-0.96%
3) Employee Benefits	3000-3999	790,861.00	790,861.00	355,810.55	744,410.00	46,451.00	5.87%
4) Books and Supplies	4000-4999	213,953.00	213,953.00	172,366.27	232,464.00	(18,511.00)	-8.65%
5) Services, Other Operating Expenses	5000-5999	682,026.00	682,026.00	361,742.64	719,696.00	(37,670.00)	-5.52%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		3,437,307.00	3,437,307.00	1,836,215.81	3,421,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		435,055.00	435,055.00	29,121.14	1,065,391.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		435,055.00	435,055.00	29,121.14	1,065,391.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	578,283.00	578,283.00		704,155.00	125,872.00	21.77%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		578,283.00	578,283.00		704,155.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		578,283.00	578,283.00		704,155.00		
2) Ending Balance, June 30 (E + F1e)		1,013,338.00	1,013,338.00		1,769,546.00		

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0896495	01/10/2023	Blas, Phillip L	0100-5200	MILEAGE DEC 2022	101.42	
			0109-5200	MILEAGE DEC 2022	33.81	
			0169-5200	MILEAGE DEC 2022	240.40	375.63
0896496	01/10/2023	C.A. REDING CO., INC.	0100-5800	Contract 12/18/2022-1/17/2023	65.05	
			0109-5800	Contract 12/18/2022-1/17/2023	21.68	
			0169-5800	Contract 12/18/2022-1/17/2023	93.96	180.69
0896497	01/10/2023	Cox, Michael S	0100-5200	MILEAGE DEC 2022	63.00	
			0109-5200	MILEAGE DEC 2022	21.00	
			0169-5200	MILEAGE DEC 2022	91.00	175.00
0896498	01/10/2023	EDUTRAK, LLC	0100-5800	Vending Machines	356.40	
			0109-5800	Vending Machines	118.80	
			0169-5800	Vending Machines	514.80	990.00
0896499	01/10/2023	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	OT 12/01/22-12/19/22		1,730.00
0896500	01/10/2023	Hill, Greg	0100-5200	MILEAGE DEC 2022	134.38	
			0109-5200	MILEAGE DEC 2022	134.37	268.75
0896501	01/10/2023	Jeffers, Jody L	0100-5200	MILEAGE DEC 2022	36.54	
			0109-5200	MILEAGE DEC 2022	12.18	
			0169-5200	MILEAGE DEC 2022	52.78	101.50
0896502	01/10/2023	LAURA ANN WILLIAMS	0109-5800	RMB VOLUNTEER FINGERPRINTING		25.00
0896503	01/10/2023	MOUNTAIN AIRE SEAMLESS GUTTERS	0100-5800	SEAMLESS SHED, DISPOSE ADD NEW GUTTER	1,295.00	
			0109-5800	SEAMLESS SHED, DISPOSE ADD NEW GUTTER	455.00	1,750.00
0896504	01/10/2023	OAKHURST ROCKS	0100-4300	WALK ON BARK BULK	94.48	
			0109-4300	WALK ON BARK BULK	33.20	127.68
0896505	01/10/2023	PACIFIC GAS & ELECTRIC	0100-5500	PG&E Statement 12/16/22	8.02	
			0109-5500	PG&E Statement 12/16/22	2.82	
			0169-5500	PG&E Statement 12/16/22	2,033.10	2,043.94
0896506	01/10/2023	Protzman Enterprises	0100-5800	SERVICE DECEMBER 2022	223.48	
			0109-5800	SERVICE DECEMBER 2022	78.52	302.00
0896507	01/10/2023	RALEYS INC IN STORE CHARGE	0100-4300	COMMUNITY TREE		63.54
0896508	01/10/2023	TRUE VALUE	0100-4300	DRAIN INSIDE FIT, ADAPTER	36.47	
				DOWNSPOUT		
				HILLMAN FASTENER	20.16	
				SAW CHAIN, PAPER TOWEL, MOPHEAD,	111.10	
				BLEACH		
				SNGL WALL SOLID PIPE	31.58	

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ESCAPE ONLINE

Page 1 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0896508	01/10/2023	TRUE VALUE	0100-4300	STAR 1000HR, HD BOX NAILS, SNGL WALL SOLID PIPE	35.88	
			0109-4300	TRED TPE, H&L LMBR TAPE	22.31	
				DRAIN INSIDE FIT, ADAPTER DOWNSPOUT	12.81	
				HILLMAN FASTENER	7.08	
				SAW CHAIN, PAPER TOWEL, MOPHEAD, BLEACH	39.04	
				SNGL WALL SOLID PIPE	11.09	
				STAR 1000HR, HD BOX NAILS, SNGL WALL SOLID PIPE	12.60	
				TRED TPE, H&L LMBR TAPE	7.84	347.96
0896746	01/12/2023	METALMARK CLIMBING + FITNESS	0169-5800	1/03/2023 11 PARTICIPANTS	473.00	
				FEBRUARY PREPAID 12 PARTICIPANTS	744.00	
				JANUARY PRORATED 1 PARTICIPANT	52.00	1,269.00
0897082	01/18/2023	Carrasco, Rosanna	0169-5200	MILEAGE DEC. 2022		42.50
0897083	01/18/2023	DEPARTMENT OF JUSTICE	0100-5800	FINGERPRINTS DEC 2022	45.36	
			0109-5800	FINGERPRINTS DEC 2022	15.12	
			0169-5800	FINGERPRINTS DEC 2022	65.52	126.00
0897084	01/18/2023	DPS MEDIA	0100-5900	PONDEROSA JAN 2023	86.58	
			0109-5800	PONDEROSA JAN 2023	30.42	117.00
0897085	01/18/2023	ELITE CHARTERS & TOURS LLC	0169-5800	TRANSPORTATION 2/2/23 MONTEREY AQUARIUM		1,600.00
0897086	01/18/2023	EMADCO DISPOSAL SERVICE INC.	0100-5800	5-YARD LOCKS 1X WK	239.39	
			0109-5800	5-YARD LOCKS 1X WK	84.11	323.50
0897087	01/18/2023	Hill, Greg	0109-5800	ROUND TABLE LUNCH / SENIOR MTNG		86.17
0897088	01/18/2023	Llanos, Brooke	0169-4300	ART SUPPLIES / PAPER BLENDING SET		14.00
0897089	01/18/2023	LOR'S JANITORIAL	0100-5900	SERVICE DEC 2022		2,300.00
0897090	01/18/2023	SELF INSURED SCHOOLS OF CALIFO	0100-3402	Jan23 SISC Billing	.02	
			0100-9514	Jan23 SISC Billing	20,270.12	
			0109-9514	Jan23 SISC Billing	8,629.96	
			0169-9514	Jan23 SISC Billing	27,754.60	56,654.70
0897091	01/18/2023	SIERRA TELEPHONE, INC.	0100-5900	Service JAN 2023	505.14	
			0109-5900	Service JAN 2023	177.48	682.62
0897092	01/18/2023	TRUE VALUE	0100-4300	ADS WILL PIPE, SNAP CORR COUPLING	38.38	
				Paper towels, dish soap, comet,glass clearer, goo gone	73.87	

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ESCAPE ONLINE

Page 2 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0897092	01/18/2023	TRUE VALUE	0100-4300	TLT BOWL CLNR, GLASS CLEANER, BASKET	36.15	
			0109-4300	ADS WILL PIPE, SNAP CORR COUPLING	13.49	
				Paper towels, dish soap, comet,glass clearer, goo gone	25.96	
				TLT BOWL CLNR, GLASS CLEANER, BASKET	12.70	200.55
0897093	01/18/2023	VYVE	0100-5900	Service JAN 2023 ACCT 131-205848	555.00	
			0109-5900	Service JAN 2023 ACCT 131-205848	195.00	750.00
0897094	01/18/2023	YM&C	0169-5800	SERVICES DEC 02 TO DEC 15, 2022		507.00
0897670	01/25/2023	Blas, Phillip L	0100-5900	CELL PHONE JANUARY 2023	13.50	
			0109-5900	CELL PHONE JANUARY 2023	23.25	
			0169-5900	CELL PHONE JANUARY 2023	38.25	75.00
0897671	01/25/2023	COMCAST	0169-5900	INTERNET SERVICES JAN 2023		143.00
0897672	01/25/2023	Cox, Michael S	0100-5900	CELL PHONE JANUARY 2023	27.00	
			0109-5900	CELL PHONE JANUARY 2023	9.00	
			0169-5900	CELL PHONE JANUARY 2023	39.00	75.00
0897673	01/25/2023	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5900	JAN 2023 CONTRACT 500-50358303 ACCT 5552826	272.73	
			0109-5900	JAN 2023 CONTRACT 500-50358303 ACCT 5552826	95.82	
			0169-5900	JAN 2023 CONTRACT 500-50358303 ACCT 5552826	428.61	797.16
0897674	01/25/2023	Garcia, Nancy	0169-5900	CELL PHONE JANUARY 2023		75.00
0897675	01/25/2023	Greenwood Enterprises Heating and Air	0100-5800	HEATER MAINTENANCE	148.00	
			0109-5800	HEATER MAINTENANCE	52.00	200.00
0897676	01/25/2023	Hagen, Eric A	0100-5900	CELL PHONE JANUARY 2023	13.50	
			0109-5900	CELL PHONE JANUARY 2023	4.50	
			0169-5900	CELL PHONE JANUARY 2023	57.00	75.00
0897677	01/25/2023	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	RENT FOR FEB 2023		11,350.00
0897678	01/25/2023	Hill, Greg	0109-5900	CELL PHONE JANUARY 2023	37.50	
			0169-5900	CELL PHONE JANUARY 2023	37.50	75.00
0897679	01/25/2023	Jeffers, Jody L	0100-5900	CELL PHONE JANUARY 2023	27.00	
			0109-5900	CELL PHONE JANUARY 2023	9.00	
			0169-5900	CELL PHONE JANUARY 2023	39.00	75.00
0897680	01/25/2023	Johnson, Tanya R	0169-4300	REIMB FOR ROV ITEMS COLD WELD		51.75
				STEEL EPOXY/WIRE		
0897681	01/25/2023	Klang, Mindy C	0100-5900	CELL PHONE JANUARY 2023	55.50	

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ESCAPE ONLINE

Page 3 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0897681	01/25/2023	Klang, Mindy C	0109-5900	CELL PHONE JANUARY 2023	19.50	75.00
0897682	01/25/2023	Moons, Angela	0100-5200	1/8/2023 FELICIA DARLING SCHOOL TELE SLP	49.95	
			0109-5200	1/8/2023 FELICIA DARLING SCHOOL TELE SLP	17.55	67.50
0897683	01/25/2023	PURCHASE POWER	0169-5900	METER REFILL ACCOUNT 8000-9090-0976-2126		29.09
0897684	01/25/2023	SOLIAN HEALTH, LLC	0169-5800	1/8/2023 FELICIA DARLING SCHOOL TELE SLP	1,800.00	
				12/18/2022 FELICIA DARLING SCHOOL TELE SLP	1,800.00	3,600.00
0898320	01/31/2023	BLICK ART MATERIALS LLC	0109-4300	Sharpie fint pt, sharpie twin tip, studio marker		82.82
0898321	01/31/2023	C.A. REDING CO., INC.	0100-5800	Contract 1/18/23-2/17/23	133.71	
			0109-5800	Contract 1/18/23-2/17/23	46.98	180.69
0898322	01/31/2023	CAMPORA INC	0100-5500	Delivery - Propane Fuel 1/10/23	646.01	
			0109-5500	Delivery - Propane Fuel 1/10/23	226.98	872.99
0898323	01/31/2023	CDW GOVERNMENT	0100-4300	(2) Acer Curved Gaming Display	150.72	
				LVO Universal USB-C Dock	82.66	
			0100-4400	(2) Promethean 75 PREM Activepanel	2,538.99	
				Promethean Board Swap	614.55	
			0109-4300	(2) Acer Curved Gaming Display	50.24	
				LVO Universal USB-C Dock	27.55	
			0109-4400	(2) Promethean 75 PREM Activepanel	846.33	
				Promethean Board Swap	215.93	
			0169-4300	(2) Acer Curved Gaming Display	217.71	
				LVO Universal USB-C Dock	119.41	
			0169-4400	(2) Promethean 75 PREM Activepanel	3,667.43	
				Promethean Board Swap	830.46	9,361.98
0898324	01/31/2023	CLASSIC CHARTER INC	0100-5800	TRSPRT: 8th CIMI Trip 3/13 to 3/15	2,822.56	
			0109-5800	TRSPRT: 8th CIMI Trip 3/13 to 3/15	2,605.44	5,428.00
0898325	01/31/2023	COLLEGE BOARD	0109-4300	Used PSAT Exams	144.00	
			0169-4300	Used PSAT Exams	66.00	210.00
0898326	01/31/2023	COMMERCE BANK	0100-4300	3D Printer Filament, 15A screw terminal strip block, book	9.99	
			0109-4300	3D Printer Filament, 15A screw terminal strip block, book	108.35	
			0169-4300	3D Printer Filament, 15A screw terminal strip block, book	108.36	226.70

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ESCAPE

ONLINE

Page 4 of 14

Checks Dated 01/05/2023 through 03/02/2023

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0898327	01/31/2023	CONCORD THEATRICALS CORP	0169-5800	Request #498610 Rental & Performance Fee		896.24
0898328	01/31/2023	EMBASSY SUITES ANAHEIM SOUTH	0100-5200	2023 School Pathways Spring Academy 3/22 to 3/25	1,643.90	
			0109-5200	2023 School Pathways Spring Academy 3/22 to 3/25	1,035.66	
			0169-5200	2023 School Pathways Spring Academy 3/22 to 3/25	3,896.04	6,575.60
0898329	01/31/2023	FLINN SCIENTIFIC INC.	0169-4300	(8) Scientific Calculator BH	259.61	
				Unpaid Sales Tax	.90-	269.81
0898330	01/31/2023	IMAGINE LEARNING LLC	0109-5800	18 WEEK COURSE/ IS TEACHING	3,900.00	
			0169-5800	18 WEEK COURSE/ IS TEACHING	325.00	4,225.00
0898331	01/31/2023	LEARNING ALLY, INC	0100-5800	Renewal Building License, Audio Solution Launch	1,299.00	
			0109-5800	Renewal Building License, Audio Solution Launch	499.00	1,798.00
0898332	01/31/2023	LEXIA LEARNING SYSTEMS LLC	0169-5800	Lexia English Subscription 12/2022 -1/2024		233.34
0898333	01/31/2023	LINDSAY JOANNE HAUSSLER	0169-4200	RMB: College Text Books		302.94
0898334	01/31/2023	PACIFIC GAS & ELECTRIC	0100-5500	PG&E Statement 1/18/2023	7.05	
			0109-5500	PG&E Statement 1/18/2023	2.48	
			0169-5500	PG&E Statement 1/18/2023	2,530.60	2,540.13
0898335	01/31/2023	RAINBOW RESOURCE CENTER INC.	0169-4300	Various Curriculum Items		1,261.74
0898336	01/31/2023	RALEYS INC IN STORE CHARGE	0100-4300	(17) Bandana	36.55	
				Cups, Creamer, Tea, Coffee, Donuts	79.40	
				Flour, Singer Dress Pins	10.97	
				Lysol Cleaner	23.38	
			0109-4300	Cups, Creamer, Tea, Coffee, Donuts	27.90	
				Lysol Cleaner	8.22	186.42
0898337	01/31/2023	ROSETTA STONE LTD	0109-5800	Subscription: Foundation of World Language Jan-Sept 2023	239.00	
			0169-5800	Subscription: Foundation of World Language Jan-Sept 2023	238.99	477.99
0898338	01/31/2023	SAFEGUARD SOLUTIONS	0100-4300	Student Shirts		2,859.70
0898339	01/31/2023	SCHOOL PATHWAYS HOLDINGS, LLC	0100-5800	3RD QUARTER BILLING, SUBSCRIPTIONS 7/01/22-6/30/22	3,976.06	
			0109-5800	3RD QUARTER BILLING, SUBSCRIPTIONS 7/01/22-6/30/22	3,326.09	

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ESCAPE ONLINE

Page 5 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0898339	01/31/2023	SCHOOL PATHWAYS HOLDINGS, LLC	0169-5800	3RD QUARTER BILLING, SUBSCRIPTIONS 7/01/22-6/30/22	4,944.56	12,246.71
0898340	01/31/2023	SCHOOL SPECIALTY, INC	0169-4300	Performance Coach ELA gr 6,7, 8	135.98	
				Unpaid Sales Tax	.47-	135.51
0898341	01/31/2023	SOLIANT HEALTH, LLC	0169-5800	School Tele SLP 1-15-23		1,800.00
0898342	01/31/2023	The Office City	0100-4300	(2) LEGAL PAD	22.04	
				CM: Easel	1,256.28-	
				CM: ITEM BSN63107 LEGAL PAD	34.92-	
				Easel	848.84	
				Easel, Crayons	630.01	
				Shredder	426.26	
				VARIOUS SUPPLIES SO-1838265	1,032.64	
			0109-4300	(2) LEGAL PAD	7.74	
				CM: Easel	441.40-	
				CM: ITEM BSN63107 LEGAL PAD	12.27-	
				Easel, Crayons	221.36	
				Shredder	149.76	
				VARIOUS SUPPLIES SO-1838265	362.81	
			0169-4300	VARIOUS SUPPLIES SO-1841324	1,552.03	
				WIPES	37.56	3,546.18
0898343	01/31/2023	TRUE VALUE	0100-4300	Brush, Dawn Soap, Glass Cleaner, Scissors	84.58	
			0109-4300	Brush, Dawn Soap, Glass Cleaner, Scissors	29.71	114.29
0898344	01/31/2023	TUFF SHED INC.	0100-4300	2X4 Skylight, Delivery fee, Labor	636.29	
			0100-5800	2X4 Skylight, Delivery fee, Labor	358.81	
			0109-4300	2X4 Skylight, Delivery fee, Labor	223.56	
			0109-5800	2X4 Skylight, Delivery fee, Labor	126.07	1,344.73
0898826	02/07/2023	ACTIVITIES FOR LEARNING, INC	0100-4300	PLACE VALUE CRS/PIC CRDS/TRACTION		85.97
				CHART/ABACUS TILES		
0898827	02/07/2023	Blas, Phillip L	0100-5200	REIMB FOR JAN 2023 MILEAGE	130.61	
			0109-5200	REIMB FOR JAN 2023 MILEAGE	43.54	
			0169-5200	REIMB FOR JAN 2023 MILEAGE	309.60	483.75
0898828	02/07/2023	CALCHAMBER	0100-5800	POSTERS/PAMPHLETS	71.48	
			0109-5800	POSTERS/PAMPHLETS	23.82	
			0169-5800	POSTERS/PAMPHLETS	103.24	198.54
0898829	02/07/2023	Carter, Katelyn P	0169-5800	REIMB FOR ELA TASK BOX		10.40
0898830	02/07/2023	CDW GOVERNMENT	0100-5800	ACAD GOOGLE APPS	73.44	

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ESCAPE ONLINE

Page 6 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0898830	02/07/2023	CDW GOVERNMENT	0109-5800	ACAD GOOGLE APPS	24.48	
			0169-5800	ACAD GOOGLE APPS	106.08	204.00
0898831	02/07/2023	Cox, Michael S	0100-5200	REIMB FOR JAN 2023 MILEAGE	117.23	
			0109-5200	REIMB FOR JAN 2023 MILEAGE	39.08	
			0169-5200	REIMB FOR JAN 2023 MILEAGE	169.32	325.63
0898832	02/07/2023	Culver, Melissa A	0100-5200	REIMB FOR JAN 2023 MILEAGE	94.95	
			0109-5200	REIMB FOR JAN 2023 MILEAGE	46.57	
			0169-5200	REIMB FOR JAN 2023 MILEAGE	127.23	268.75
0898833	02/07/2023	DEMSEY FILLIGER & ASSOCIATES	0100-5800	JUNE 30 2022 MEDICAL BENEFITS	2,160.00	
			0109-5800	JUNE 30 2022 MEDICAL BENEFITS	840.00	3,000.00
0898834	02/07/2023	EARTH ARTS STUDIO, INC.	0169-4300	LARGE BLOCK OF EARTH CLAY	38.09	
			0169-5800	LARGE BLOCK OF EARTH CLAY	119.02	157.11
0898835	02/07/2023	EMADCO DISPOSAL SERVICE INC.	0100-5800	FEB 2023 SERVICES	239.39	
			0109-5800	FEB 2023 SERVICES	84.11	323.50
0898836	02/07/2023	FAGEN FRIEDMAN & FULFROST LLP	0100-5800	LEGAL SERVICES DEC 2022	36.00	
			0109-5800	LEGAL SERVICES DEC 2022	12.00	
			0169-5800	LEGAL SERVICES DEC 2022	52.00	100.00
0898837	02/07/2023	FRESNO CO SUPT. OF SCHOOLS SPELL OFF	0169-5800	STUDENT FEE/SPELL OFF		320.00
0898838	02/07/2023	Hagen, Eric A	0100-5200	REIMB FOR DEC 2022 MILEAGE	87.08	
			0109-5200	REIMB FOR DEC 2022 MILEAGE	29.03	
			0169-5200	REIMB FOR DEC 2022 MILEAGE	367.64	483.75
0898839	02/07/2023	HOFFMAN ELETRONIC SYSTEMS	0100-5800	SECURITY SERVICES FEB 2023	22.20	
			0109-5800	SECURITY SERVICES FEB 2023	7.80	30.00
0898840	02/07/2023	Klang, Mindy C	0100-5200	REIMB FOR JAN 2023 MILEAGE	47.25	
			0109-5200	REIMB FOR JAN 2023 MILEAGE	20.25	67.50
0898841	02/07/2023	LOR'S JANITORIAL	0169-5800	CLEANING SERVICES FOR JAN 2023		3,920.00
0898842	02/07/2023	MADERA COUNTY BUILDING & FIRE	0100-5800	INSPECTION	102.86	
			0109-5800	INSPECTION	36.14	139.00
0898843	02/07/2023	McCourt, Carmen M	0109-4300	REIMB FOR BOOKS		87.69
0898844	02/07/2023	Meeks, Kimberly A	0100-5200	REIMB FOR MILEAGE JAN 2023		58.75
0898845	02/07/2023	OAK MEADOW INCORPORATED	0169-4100	BRITISH LITERATUE PACKAGE	855.86	
				Unpaid Sales Tax	4.17-	851.69
0898846	02/07/2023	REILLY ASHER BODYCOMB	0100-5800	REIMB FOR FINGERPRINTS		77.00
0898847	02/07/2023	ROSALYN BODYCOMB	0100-5800	REIMB FOR FINGERPRINTS		77.00
0898848	02/07/2023	SAFEGUARD SOLUTIONS	0169-4300	SPELLING BEE SHIRTS/SHIRTS	353.36	
				Unpaid Sales Tax	1.28-	352.08

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ESCAPE ONLINE

Page 7 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0898849	02/07/2023	SARAH LOCKWOOD	0109-4300	REIMB FOR TRIG ETEXT/ SIGNS OF LIFE TEXTBOOK	75.33	
			0109-5800	REIMB FOR TRIG ETEXT/ SIGNS OF LIFE TEXTBOOK	60.00	135.33
0898850	02/07/2023	SELF INSURED SCHOOLS OF CALIFO	0100-3402	Feb23 SISC Billing	.02	
			0100-9514	Feb23 SISC Billing	20,270.14	
			0109-9514	Feb23 SISC Billing	8,629.94	
			0169-9514	Feb23 SISC Billing	27,754.60	56,654.70
0898851	02/07/2023	SIERRA TELEPHONE, INC.	0100-5900	FEB 2023 SERVICES ACCT 0008284-8	471.10	
			0109-5900	FEB 2023 SERVICES ACCT 0008284-8	165.53	636.63
0898852	02/07/2023	SOLIAN HEALTH, LLC	0169-5800	DARLING, FELICIA 1/22/23 SCHOOL TELE SLP		1,800.00
0898853	02/07/2023	TRUE VALUE	0100-4300	4X4-08 ACQ TREATED	56.14	
				CHALKLINE COTTON/GUTTER STRAINER	42.97	
				LONG NOSE PLIERS/PLIER	33.94	
				SLIP/THREADLOCKER		
			0109-4300	4X4-08 ACQ TREATED	19.73	
				CHALKLINE COTTON/GUTTER STRAINER	15.10	
				LONG NOSE PLIERS/PLIER	11.93	179.81
				SLIP/THREADLOCKER		
0898854	02/07/2023	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	CLOUD RECORDING 1/3/23-2/2/23	36.00	
			0109-5800	CLOUD RECORDING 1/3/23-2/2/23	12.00	
			0169-5800	CLOUD RECORDING 1/3/23-2/2/23	52.00	100.00
0899419	02/15/2023	Blas, Phillip L	0100-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	6.27	
			0109-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	2.09	
			0169-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	14.86	23.22
0899420	02/15/2023	CDW GOVERNMENT	0100-4300	PRINTER/INK	235.76	
				TONER KERYBOARD SURGE	1,171.83	
				PROTECTOR		
			0100-4400	APC SMART UPS	260.37	
				SMART UPS	535.20	
			0109-4300	PRINTER/INK	78.58	
				TONER KERYBOARD SURGE	411.72	
				PROTECTOR		
			0109-4400	APC SMART UPS	86.79	
				SMART UPS	188.05	

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ESCAPE ONLINE

Page 8 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0899420	02/15/2023	CDW GOVERNMENT	0169-4300	PRINTER/INK	340.54	
			0169-4400	APC SMART UPS	376.09	3,684.93
0899421	02/15/2023	Cox, Michael S	0100-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	5.63	
			0109-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	1.88	
			0169-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	8.12	15.63
0899422	02/15/2023	Culver, Melissa A	0100-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	4.64	
			0109-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	1.55	
			0169-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	6.71	12.90
0899423	02/15/2023	DPS MEDIA	0100-5800	PONDEROSA ACCT 005034	86.58	
			0109-5800	PONDEROSA ACCT 005034	30.42	117.00
0899424	02/15/2023	FLINN SCIENTIFIC INC.	0169-4300	CHLORELLA CULTURE	25.08	
				POTASSIUM CHROMATE/BLOOD ABO/RH LAB KIT	70.55	
				Unpaid Sales Tax	.29-	95.34
0899425	02/15/2023	GOLD STAR FOODS	0100-4700	BREAKFAST CEREAL	292.02	
			0109-4700	BREAKFAST CEREAL	102.60	394.62
0899426	02/15/2023	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	OT SERVICE		970.00
0899427	02/15/2023	Hill, Greg	0109-5200	MILEAGE REIMB JAN 2023	225.32	
			0169-5200	MILEAGE REIMB JAN 2023	225.32	450.64
0899428	02/15/2023	HOUGHTON MIFFLIN HARCOURT PUBL	0169-4200	JOURNEYS STUDENT ED	178.10	
				Unpaid Sales Tax	.62-	177.48
0899429	02/15/2023	Image Market	0100-5800	SHORT SLEEVE ADULT SHIRT	64.43	
			0109-5800	SHORT SLEEVE ADULT SHIRT	64.43	
			0169-5800	SHORT SLEEVE ADULT SHIRT	64.44	193.30
0899430	02/15/2023	Klang, Mindy C	0100-5200	REIMB FOR MILEAGE DIFERENCE JAN 2023	2.40	
			0109-5200	REIMB FOR MILEAGE DIFERENCE JAN 2023	.84	3.24
0899431	02/15/2023	LEGO Brand Ratail Inc	0169-4300	LEGO ED PRIME SET		2,078.25
0899432	02/15/2023	Meeks, Kimberly A	0100-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023		2.82
0899433	02/15/2023	Moons, Angela	0100-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	2.40	

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ESCAPE ONLINE

Page 9 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0899433	02/15/2023	Moons, Angela	0109-5200	REIMB FOR MILEAGE DIFFERENCE JAN 2023	.84	3.24
0899434	02/15/2023	PETUNIA'S PLACE	0169-4300	BOOKS		207.81
0899435	02/15/2023	RAINBOW RESOURCE CENTER INC.	0169-4300	INSTRU MATERIALS		317.40
0899436	02/15/2023	SAFEGUARD BUSINESS SYSTEMS	0100-4300	STORE CREDIT VOUCHERS	2,374.34	
			0109-4300	STORE CREDIT VOUCHERS	1,712.74	
				VINYL BAG	356.47	
			0169-4300	GREY TEE	2,007.57	
				STORE CREDIT VOUCHERS	3,698.34	
				YOUTH TEES	3,359.02	
				Unpaid Sales Tax	64.28-	13,444.20
0899437	02/15/2023	SAVE MART SUPERMARKETS DEPT. 33486-01	0169-4300	M&M FUN SIZE 5TH GRADE CLASS PROJECT	13.49	
				SODA/ICE FOR STAFF MEETING	40.72	54.21
0899438	02/15/2023	SCHOOL SPECIALTY, INC	0100-4300	GRAY CLAY/YARN NEEDLES	50.64	
			0109-4300	GRAY CLAY/YARN NEEDLES	17.80	68.44
0899439	02/15/2023	SOLIANT HEALTH, LLC	0169-5800	1/29/2023 DARLING, FELICIA SCHOOL TELE SLP		1,800.00
0899440	02/15/2023	TEACHING TEXTBOOKS	0169-5800	MATH VERSION 4.0		190.85
0899441	02/15/2023	The Office City	0169-4300	LETTER FILE CABINET		910.55
0899442	02/15/2023	THE TALK TEAM	0169-5800	SPEECH SERVICES	4,193.75	
				SPEECH SERVICES-ADRIAN, FOTH	312.50	
				SPEECH SERVICES-ARIA CISNEROS	62.50	
				SPEECH SERVICES-BENJAMIN, SERRATO	62.50	
				SPEECH SERVICES-CANO, PEDRO	250.00	
				SPEECH SERVICES-DAVID DOMINGUEZ	250.00	
				SPEECH SERVICES-DECLAN, CAMERON	250.00	
				SPEECH SERVICES-EMILY, RODRIGUEZ	62.50	
				SPEECH SERVICES-EVAN, HIDALGO	187.50	
				SPEECH SERVICES-GRAHAM, DUSTIN	375.00	
				SPEECH SERVICES-GRAHAM, HAUSSLER	125.00	
				SPEECH SERVICES-IDEN, VANG	125.00	
				SPEECH SERVICES-ISABELLE, ERLANDSEN	375.00	
				SPEECH SERVICES-JAKE TIJERINA	227.50	
				SPEECH SERVICES-JAXX, LOPEZ	187.50	
				SPEECH SERVICES-JUDE "JUJU", YANG	550.00	

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ESCAPE ONLINE

Page 10 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0899442	02/15/2023	THE TALK TEAM	0169-5800	SPEECH SERVICES-SAMUEL, NEWMAN	450.00	
				SPEECH SERVICES-TITUS ARREOLA	375.00	
				SPEECH SERVICES-TONGCHI, LOR	595.00	
				SPEECH SERVICES SOPHIA, VALDEZ	425.00	9,441.25
0899443	02/15/2023	YM&C	0100-5800	LEGAL SERVICES JAN 2023	87.84	
			0109-5800	LEGAL SERVICES JAN 2023	29.28	
			0169-5800	LEGAL SERVICES JAN 2023	126.88	244.00
0899444	02/15/2023	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	2/3/23-3/2/23	36.00	
			0109-5800	2/3/23-3/2/23	12.00	
			0169-5800	2/3/23-3/2/23	52.00	100.00
0900039	02/21/2023	CAL STATE UNIVERSITY FRESNO ATTN: MUSIC DEPT.	0169-5800	DEPOSIT FOR 8TH GRADE/HIGH SCHOOL GRAD/PROMOTION		200.00
0900040	02/21/2023	CDW GOVERNMENT	0100-4300	POWER ADAPTER	93.10	
			0109-4300	POWER ADAPTER	31.03	
			0169-4300	POWER ADAPTER	134.47	258.60
0900041	02/21/2023	CHARTER SCHOOL DEVELOPMENT CEN	0100-5300	MEMBERSHIP 2/9/23-2/8/24 CSDC	609.00	
			0109-5300	MEMBERSHIP 2/9/23-2/8/24 CSDC	267.00	
			0169-5300	MEMBERSHIP 2/9/23-2/8/24 CSDC	975.00	1,851.00
0900042	02/21/2023	COURTNEY BRISKIN	0100-5800	REIMB FOR FINGERPRINTS VOLUNTEER		30.00
0900043	02/21/2023	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5900	CONTRACT 500-50358303 FEB 2023	272.73	
			0109-5900	CONTRACT 500-50358303 FEB 2023	95.82	
			0169-5900	CONTRACT 500-50358303 FEB 2023	428.61	797.16
0900044	02/21/2023	DEPARTMENT OF JUSTICE	0100-5800	FINGERPRINTS JAN 2023		160.00
0900045	02/21/2023	DMV	0100-5800	PULL NOTICE ACCOUNT 140479	1.44	
			0109-5800	PULL NOTICE ACCOUNT 140479	.48	
			0169-5800	PULL NOTICE ACCOUNT 140479	2.08	4.00
0900046	02/21/2023	Hagen, Eric A	0100-5200	REIMB FOR MILEAGE JAN 2023	101.39	
			0109-5200	REIMB FOR MILEAGE JAN 2023	33.80	
			0169-5200	REIMB FOR MILEAGE JAN 2023	428.11	563.30
0900047	02/21/2023	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	RENT FOR MARCH 2023		11,350.00
0900048	02/21/2023	IMAGE 2000 INC.	0100-5800	CONTRACT CHARGE 1/5/23-2/4/23	273.66	
			0109-5800	CONTRACT CHARGE 1/5/23-2/4/23	96.15	
			0169-5800	CONTRACT CHARGE 1/5/23-2/4/23	606.85	976.66
0900049	02/21/2023	Llanos, Brooke	0169-4300	REIMB FOR PAINT FOR TK ART PROJECT		21.49
0900050	02/21/2023	MADERA COUNTY SUPERINTENDENT	0100-5200	CASC PROGRAM 1 YEAR	540.00	
			0109-5200	CASC PROGRAM 1 YEAR	180.00	
			0169-5200	CASC PROGRAM 1 YEAR	2,280.00	3,000.00
0900051	02/21/2023	METALMARK CLIMBING + FITNESS	0169-5800	MARCH 2023 MEMBERSHIPS		744.00

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ESCAPE ONLINE

Page 11 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0900052	02/21/2023	PURCHASE POWER	0169-5900	ACCOUNT 8000-9090-0976-2126		241.40
0900053	02/21/2023	Rumohr, John W	0100-5800	REIMB FOR ROV REGISTRATION	335.00	
			0109-5800	REIMB FOR ROV REGISTRATION	115.00	450.00
0900054	02/21/2023	SAFEGUARD BUSINESS SYSTEMS	0169-4300	FLYERS	218.29	
				Unpaid Sales Tax	1.96-	216.33
0900055	02/21/2023	SOLANO COUNTY OFFICE OF ED	0109-5800	2023 AD TEAM REG FEE		450.00
0900056	02/21/2023	SOLIANANT HEALTH, LLC	0169-5800	2/5/2023 FELICIA, DARLING SCHOOL		1,800.00
				TELE SLP		
0900057	02/21/2023	TAWSHA COSENTINO	0100-5800	REIMB FOR FINGERPRINTS VOLUNTEER		30.00
0900058	02/21/2023	The Office City	0100-4300	KITCHEN CLEANER	35.88	
			0109-4300	KITCHEN CLEANER	12.60	48.48
0900059	02/21/2023	THOMSON REUTERS - WEST PAYMENT CENTER	0100-4200	NEW ED CAL EDU CODE, 2023 BOOK	59.00	
			0109-4200	NEW ED CAL EDU CODE, 2023 BOOK	20.20	
			0169-4200	NEW ED CAL EDU CODE, 2023 BOOK	82.43	161.63
0900060	02/21/2023	TRUE VALUE	0100-4300	DWV TEST CAP/COUPLE	28.67	
				INSECT KILLER/STOARGE	124.92	
				BAG/OIL/FOGGER/SCREWDRIVER SET		
				LYSOL/TAPE/PAPER TOWELS/TOILET	78.10	
				PAPER/FARBIC		
				SUPPLIES	347.56	
			0109-4300	DWV TEST CAP/COUPLE	10.07	
				INSECT KILLER/STOARGE	43.89	
				BAG/OIL/FOGGER/SCREWDRIVER SET		
				LYSOL/TAPE/PAPER TOWELS/TOILET	27.44	
				PAPER/FARBIC		
				SUPPLIES	122.12	782.77
0900662	02/28/2023	360 ACCELERATOR	0100-5800	PROGRAM FEE 4/4 PAYMENT 22-23	540.00	
			0109-5800	PROGRAM FEE 4/4 PAYMENT 22-23	180.00	
			0169-5800	PROGRAM FEE 4/4 PAYMENT 22-23	780.00	1,500.00
0900663	02/28/2023	Blas, Phillip L	0100-5900	CELL PHONE FEBRUARY 2023	13.50	
			0109-5900	CELL PHONE FEBRUARY 2023	23.25	
			0169-5900	CELL PHONE FEBRUARY 2023	38.25	75.00
0900664	02/28/2023	CA ACADEMIC DECATHLON ASSOCIATION	0109-5800	REG PWILLIAMS/NREITZ		80.00
0900665	02/28/2023	COMCAST	0169-5900	FEB 2023 ACCT 932782554		572.00
0900666	02/28/2023	Cox, Michael S	0100-5900	CELL PHONE FEBRUARY 2023	27.00	
			0109-5900	CELL PHONE FEBRUARY 2023	9.00	
			0169-5900	CELL PHONE FEBRUARY 2023	39.00	75.00
0900667	02/28/2023	CSU FRESNO FOUNDATION DOWNING PLANETARIUM	0169-5800	PLANETARIUM SHOW		160.00

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ESCAPE ONLINE

Page 12 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0900668	02/28/2023	DEMCO	0169-4300	LB1 PROTECTOR/LABELS	149.74	
				Unpaid Sales Tax	.53-	149.21
0900669	02/28/2023	FRESNO CO SUPT. OF SCHOOLS SPELL OFF	0169-5800	LEGAL DOC# 139141 2ND INSTALLMENT OCT-DEC		738.81
0900670	02/28/2023	FRESNO STATE PEACH BLOSSOM FESTIVAL	0169-5800	TSHIRTS/PEACH BLOSSOM REG 3/9/23-3/10/23		128.00
0900671	02/28/2023	Garcia, Nancy	0169-5900	CELL PHONE FEBRUARY 2023		75.00
0900672	02/28/2023	Hagen, Eric A	0100-5900	CELL PHONE FEBRUARY 2023	13.50	
			0109-5900	CELL PHONE FEBRUARY 2023	4.50	
			0169-5900	CELL PHONE FEBRUARY 2023	57.00	75.00
0900673	02/28/2023	Hill, Greg	0109-5900	CELL PHONE FEBRUARY 2023	37.50	
			0169-5900	CELL PHONE FEBRUARY 2023	37.50	75.00
0900674	02/28/2023	Hirata, Brook S	0169-5200	REIMB FOR MEALS FOR MONTEREY BAY FIELD TRIP 11/2/2022		55.00
0900675	02/28/2023	IMAGINE LEARNING LLC	0109-5800	18 WEEK COURSE 10/25/22-1/11/23	4,875.00	
			0169-5800	18 WEEK COURSE 10/25/22-1/11/23	325.00	5,200.00
0900676	02/28/2023	Jeffers, Jody L	0100-5900	CELL PHONE FEBRUARY 2023	27.00	
			0109-5900	CELL PHONE FEBRUARY 2023	9.00	
			0169-5900	CELL PHONE FEBRUARY 2023	39.00	75.00
0900677	02/28/2023	Klang, Mindy C	0100-5900	CELL PHONE FEBRUARY 2023	55.50	
			0109-5900	CELL PHONE FEBRUARY 2023	19.50	75.00
0900678	02/28/2023	Mendoza, Ramon N	0100-4300	REIMB FOR GASOLINE FOR EQUIPMENT	14.80	
			0109-4300	REIMB FOR GASOLINE FOR EQUIPMENT	5.20	20.00
0900679	02/28/2023	Moons, Angela	0100-5200	REIMB FOR MILEAGE FEB 2023	53.35	
			0109-5200	REIMB FOR MILEAGE FEB 2023	17.39	70.74
0900680	02/28/2023	STRONG SEPTIC SERVICE	0100-5800	SEPTIC TANK PUMPED	425.50	
			0109-5800	SEPTIC TANK PUMPED	149.50	575.00
0900681	02/28/2023	The Office City	0100-4300	PENCIL/WATER CUPS/LINER	372.66	
				SUPPLIES	999.48	
				SUPPLIES/OFFICE/MAINT	936.09	
			0109-4300	PENCIL/WATER CUPS/LINER	130.93	
				SUPPLIES	351.18	
				SUPPLIES/OFFICE/MAINT	328.87	3,119.21
0900682	02/28/2023	TRUE VALUE	0100-4300	MOP HANDLE/MOP 00000HEAD	53.18	
				SPRAY/CPUPLE/BUSHING	12.86	
			0109-4300	MOP HANDLE/MOP 00000HEAD	18.69	
				SPRAY/CPUPLE/BUSHING	4.52	89.25

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ESCAPE ONLINE

Page 13 of 14

Checks Dated 01/05/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0900683	02/28/2023	Vaccaro, Diane	0169-5200	REIMB FOR MEALS FOR MONTEREY BAY FIELD TRIP 11/2/2022		55.00
Total Number of Checks					167	290,399.68

Fund Summary

Fund	Description	Check Count	Expensed Amount
0100	GENERAL FUND	101	83,415.03
0109	INDEPEDENT CHARTER	104	45,982.78
0169	Endeavor Charter School	108	161,076.37
Total Number of Checks		167	290,474.18
Less Unpaid Sales Tax Liability			74.50
Net (Check Amount)			290,399.68

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ESCAPE ONLINE

Page 14 of 14

Western Sierra Charter Schools 2022-23 2nd Interim Report Overview (as of 1/31/23)

		Mountain Home School		Glacier High School		Endeavor Charter School	
FINANCIAL REPORT							
Revenues, Expenditures, and Changes in Fund Balance							
Summary - Unrestricted/Restricted		Actuals to Date	Projected Year Totals	Actuals to Date	Projected Year Totals	Actuals to Date	Projected Year Totals
F I N A N C I A L	Total Revenues	1,599,225.36	2,756,977.00	639,373.38	1,280,825.00	1,865,336.95	4,486,691.00
	Total Expenditures	1,138,387.56	2,118,658.00	516,779.20	999,802.00	1,838,515.81	3,421,300.00
	Excess/Deficiency	460,837.80	638,319.00	122,594.18	281,023.00	26,821.14	1,065,391.00
	Other Financing Sources/Uses	0	0	0	0	0	0
	Net Increase/Decrease in Fund Balance	460,837.80	638,319.00	122,594.18	281,023.00	26,821.14	1,065,391.00
Fund Balance							
A N C I A L	Beginning Balance Unaudited as of 7/1/22		1,442,421.00		418,444.00		704,155.00
	Audit Adjustments		-		-		-
	Audited Balance		1,442,421.00		418,444.00		704,155.00
	Other Restatements		0		0		-
	Adjusted Beginning Balance		1,442,421.00		418,444.00		704,155.00
L	Ending Balance		2,080,740.00		699,467.00		1,769,546.00
	Components of Ending Balance						
	Restricted Balance		560,738.00		221,934.00		594,121.00
	Unrestricted						
	Assigned Reserves		51.7% 1,095,000.00		25.0% 250,000.00		10.2% 350,000.00
L	Unassigned/Unappropriated Amount		20.1% 425,002.00		22.8% 227,533.00		24.1% 825,425.00
	Total Unrestricted Reserve		71.7% 1,520,002.00		47.8% 477,533.00		34.4% 825,425.00
AVERAGE DAILY ATTENDANCE							
A D A	Charter School Estimated Budgeted ADA		234.00		82.88		341.25
	Charter School Estimated Funded P-2 ADA		201.67		86.94		326.64
	Difference		(32.33)		4.06		(14.61)
CASH FLOW Current Year							
C A S H F L O W	Beginning Cash July 2021		1,512,708.00		519,580.00		604,147.00
	Total Receipts		2,458,245.00		1,117,668.00		4,025,437.00
	Plus/(Minus) Accruals & Adjustments		-		-		-
	Total Disbursements		(2,118,658.00)		(1,100,936.00)		(3,421,301.00)
	Plus/(Minus) Accruals & Adjustments		-		-		-
	Balance Sheet Changes		-		-		-
	Ending Cash June 2022		1,852,295.00		536,312.00		1,208,283.00
Year 2							
M I N I S T R Y	Total Revenues		2,535,652.84		1,240,710.44		4,090,657.04
	Total Expenditures		2,129,349.42		1,026,145.08		3,674,559.26
	Excess/Deficiency		406,303.42		214,565.36		416,097.78
	Other Financing Sources/Uses		0		0		0
	Net Increase/Decrease in Fund Balance		406,303.42		214,565.36		416,097.78
Year 3							
P R O J E C T E D	Total Revenues		2,621,075.38		1,286,660.83		4,241,750.39
	Total Expenditures		2,204,326.25		1,060,161.77		3,761,596.61
	Excess/Deficiency		416,749.13		226,499.06		480,153.78
	Other Financing Sources/Uses		0		0		0
	Net Increase/Decrease in Fund Balance		416,749.13		226,499.06		480,153.78

Mountain Home School 2022-23 Financial Report as of 1/31/23

Category	Budget			Actual	Comments
	Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	
Revenue					Current Enrollment 207 Current Projected ADA for LCFF 201.67
State Aid Block Grant (LCFF)	8011	1,073,966	(227,662)	846,304	488,890
Education Protection Account "EPA" (LCFF)	8012	46,800	34,995	81,795	147,989
In Lieu Prop Tax (LCFF)	8096	1,200,430	11,793	1,212,223	606,112
Lottery	8560	53,352		53,352	32,772
Interest	8660	1,000	5,286	6,286	6,286
Mandate Block Grant	8550	4,242	69	4,311	4,311
One-time Funding	8550	0	402,756	402,756	201,140
State STRS Contribution on Behalf - Paper Trans	7690-8590	53,597	(477)	53,120	-
Universal Pre-K (Being returned)	6053-8590	0		0	54,746
Other Local Revenue	8699	0	5,518	5,518	5,488
SPED Revenue (6500)	8792	84,248	7,064	91,312	51,492
Total Revenue		2,517,635	239,342	2,756,977	1,599,225
					Total Revenue
Category	Budget			Actual	Comments
	(Annual)	(Annual)	(Annual)	Year-to-date	
Expense					
Salaries (Certificated and Classified)	1,045,001	19,817	1,064,818	611,192	
Benefits (All Combined)	484,601	(4,975)	479,626	237,713	
Total Salary & Benefits	1,529,602	14,842	1,544,444	848,905	
Instructional (Func.1000)	Object Code				
Textbooks and Core Curricula	4100	2,400	(2,000)	400	(6)
Books and Ref Mat	4200	11,550	(4,000)	7,550	6,638
Instructional Supplies (>\$500)	4300	56,960		56,960	45,629
Instructional Equipment (\$500-\$4900)	4400	26,153	(2,000)	24,153	17,148
Travel & Conference	5200	4,150	(1,000)	3,150	1,246
Contracted Services	5800	47,442	30,000	77,442	66,973
Communications	5900	10,226	(3,000)	7,226	5,981
Equipment	6400	-		0	-
Building (Func. 8100)					
Supplies	4300	6,000	4,000	10,000	9,680
Equipment	4400	3,255	13,000	16,255	15,585
Utilities	5500	6,000	(2,000)	4,000	3,473
Rentals, Leases & Repairs	5600	0	1,600	1,600	1,550
Custodial/Site Expense	5800	15,647	1,781	17,428	17,615
Equipment	6400	0		0	-
Facilities Construct(Func. 8500)					
Site Improvement	6100	59,200	5,550	64,750	-
Building Improvements	6200	74,000	34,000	108,000	39,839
Administrative (Func. 2700)					
Admin. Supplies	4300	3,150		3,150	2,420
Admin. Equipment	4400	420	100	520	488
Travel & Conference	5200	11,550		11,550	9,836
Service Memberships/ Fees	5300	11,400	(2,000)	9,400	6,200
Insurance 7200	5400	13,189		13,189	10,654
Contracted Services	5800	17,049	(7,000)	10,049	7,833
Contracted Services-Business Svc Fees	5800	56,869	(4,431)	52,438	-
Communications	5900	10,856	(2,000)	8,856	4,428
Equipment	6400	-		0	-
Health Services (Func. 3120 &3140)					
Contracted Services	5800	8,000		8,000	6,679
Food (Func. 3700)					
Food Costs	4700	3,675		3,675	1,478
Administrative (Func.7191)					
Contracted Services -auditors	5800	7,239		7,239	6,726
General Administration (Func.7200/7300)					
YUSD Oversight 1%	5800	23,212		23,212	-
Business Services (3.5% of Rev)	5800	24,373	(1,900)	22,473	-
Fiscal Services (Func. 9200)					
Special Education Professional Services		30,500	(28,951)	1,549	1,392
Total Expense		2,074,067	44,591	2,118,658	1,138,388
					Total Expense
Revenue Less Expenses	443,568	194,751	638,319	460,838	
Carryover from Prior Year	1,442,421		1,442,421		
Carryover as a Percentage of Total Expenses	69.5%		68.1%		
Ending Balance/Future Carryover	1,885,989		2,080,740		
Carryover as a Percentage of Total Expenses	90.9%		98.2%		
Net Income (Revenue Less Expense)	443,568		638,319		
Net Income as a percentage of Total Revenue	17.6%		23.2%		
Extraordinary Items					
One-time Expenditures	133,200	39,550	172,750		
One-time Funding Income	-	(408,274)	(408,274)		
Total	133,200	(368,724)	(235,524)		
Net Income Adjusted for Extraordinary Items	576,768		402,795		
Adjusted Net Income as a percentage of Total Revenue	22.9%		14.6%		

Glacier High School 2022-23 Financial Report as of 1/31/23

Category		Budget		Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp
		(Annual)	(Annual)	(Annual)	Year-to-date
Revenue					
State Aid Block Grant (LCFF)	8011	425,316	(32,735)	392,581	186,187
Education Protection Account "EPA" (LCFF)	8012	39,262	157,647	196,909	112,710
In Lieu Prop Tax (LCFF)	8096	473,351	(5,739)	467,612	233,806
Lottery	8560	18,896		18,896	11,943
Interest	8660	1,000	1,334	2,334	2,335
Mandate Block Grant	8550	4,176	446	4,622	4,622
One-time Funding	8550	0	127,531	127,531	66,097
State STRS Contribution on Behalf - Paper Transaction	7690-8590	29,903	(75)	29,828	-
Universal Pre-K (N/A)	6053-8590	0		-	-
Other Local Revenue	8699	0		-	1,856
SPED Revenue (6500)	8792	33,221	7,291	40,512	19,817
Total Revenue		1,025,125	255,700	1,280,825	639,373
Category		Budget		Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date
Expenses					
Salaries (Certificated and Classified)		540,169	139	540,308	295,893
Benefits (All Combined)		246,592	(11,259)	235,333	108,910
Total Salary & Benefits		786,761	-11,120	775,641	404,803
Instructional (Func.1000)					
Textbooks and Core Curricula	4100	7,000	(1,444)	5,556	-
Books and Ref Mat	4200	3,525	(3,000)	525	222
Instructional Supplies (>\$500)	4300	18,527	(10,000)	8,527	8,074
Instructional Equipment (\$500-\$4900)	4400	4,000	2,000	6,000	5,752
Travel & Conference	5200	3,500		3,500	2,639
Contracted Services	5800	31,865	3,500	35,365	34,769
Communications	5900	3,500	(1,000)	2,500	1,996
Equipment	6400	-		-	-
Building (Func. 8100)					
Supplies	4300	3,570		3,570	3,295
Equipment	4400	1,300	4,200	5,500	5,476
Utilities	5500	1,600		1,600	1,178
Rentals, Leases & Repairs	5600	-	500	500	305
Custodial/Site Expense	5800	5,775	1,781	7,556	6,148
Equipment	6400	-		-	-
Facilities Construct (Func. 8500)					
Site Improvement	6100	20,800	1,950	22,750	-
Building Improvements	6200/6250	26,000	11,946	37,946	13,998
Administrative (Func. 2700)					
Admin. Supplies	4300	1,500		1,500	789
Admin. Equipment	4400	200		200	163
Travel & Conference	5200	5,000		5,000	4,056
Service Memberships/ Fees	5300	4,500		4,500	3,455
Insurance	5400	4,000		4,000	3,551
Contracted Services	5800	4,515	(1,000)	3,515	2,813
Contracted Services-Business Svcs	5800	19,697	6,202	25,899	-
Communications	5900	4,500	(947)	3,553	2,134
Equipment	6400	-		-	-
Health Services (Func. 3120/3140)					
Contracted Services	5800	4,000		4,000	2,347
Food (Func. 3700)					
Food Costs	4700	1,000		1,000	517
Administrative (Func.7191)					
Contracted Services -auditors	5800	5,250	750	6,000	5,966
General Administration (Func.7200/7300)					
YUSD Oversight 1%	5800	9,379		9,379	-
Business Services (3.5% of Rev)	5800	8,441	2,659	11,100	-
Fiscal Services (Func. 9200)					
Special Education Professional Services		12,120	(9,000)	3,120	2,337
Total Expense		1,001,825	(2,023)	999,802	516,779
Revenue Less Expenses		23,300	257,723	281,023	122,594
Carryover from Prior Year		418,444		418,444	
Carryover as a Percentage of Total Expenses		41.8%		41.9%	
Ending Balance/Future Carryover		441,744		699,467	
Carryover as a Percentage of Total Expenses		44.1%		70.0%	
Net Income (Revenue Less Expense)		23,300		281,023	
Net Income as a percentage of Total Revenue		2.3%		21.9%	
Extraordinary Items					
One-time Expenditures		46,800	11,946	58,746	
One-time Funding Income		-	(127,531)	(127,531)	
Total		46,800	(115,585)	(68,785)	
Net Rev. Adjusted for Extraordinary Items		70,100		212,238	
Adjusted Net Income as a percentage of Total Revenue		6.8%		16.6%	

Endeavor Charter School 2022-23 Financial Report as of 1/31/23

Category		Budget			Actual	Comments
		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	
Revenue						Current Enrollment 329 Current Projected ADA for LCFF 326.64
State Aid Block Grant (LCFF)	8011	3,053,705	(676,476)	2,377,229	829,028	
Education Protection Account "EPA" (LCFF)	8012	68,250	818,194	886,444	413,351	
In Lieu Prop Tax (LCFF)	8096	297,308	5,674	302,982	153,520	
Lottery	8560	77,805	0	77,805	51,089	
Interest	8660	500	5,646	6,146	6,146	
Mandate Block Grant	8550	9,259	(2)	9,257	8,432	
One-time Funding	8550	0	423,047	423,047	213,657	Arts,Music & Instruct 203,786/Learning Recovery 218,978
State STRS Contribution on Behalf - Paper Trans	7690-8590	78,637	1,992	80,629	-	
Universal Pre-K (Being returned)	6053-8590	0		0	25,000	7690-8590
Other Local Revenue	8699	0		0	13	6053-8590
SPED Revenue (6500) (State and Fed)	8792	286,900	36,252	323,152	165,101	2,275
Total Revenue		3,872,364	614,327	4,486,691	1,865,337	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
Expense						
Salaries (Certificated and Classified)		1,750,467	(25,737)	1,724,730	946,296	
Benefits (All Combined)		790,861	(46,451)	744,410	355,811	
Total Salary & Benefits		2,541,328	-72,188	2,469,140	1,302,107	
		Object Code				
Instructional (Func.1000)						
Textbooks and Core Curricula	4100	5,773		5,773	3,529	
Books and Ref Mat	4200	9,145		9,145	8,573	
Instructional Supplies (>\$500)	4300	138,508		138,508	118,913	
Instructional Equipment (\$500-\$4900)	4400	15,169	25,000	40,169	24,596	
Travel & Conference	5200	8,636		8,636	3,959	
Contracted Services	5800	86,194	25,000	111,194	86,368	
Communications	5900	5,995		5,995	1,971	
Equipment	6400	-		0	-	
Building (Func. 8100)						
Supplies	4300	12,942		12,942	4,293	
Equipment	4400	5,000		5,000	3,312	
Utilities	5500	19,921		19,921	18,407	
Rentals, Leases & Repairs	5600	160,200	(24,000)	136,200	93,797	Delay in renting additional classroom space
Custodial/Site Expense	5800	40,471		40,471	20,844	
Equipment	6400	0		0	-	
Facilities Construct(Func. 8500)						
Site Improvement	6100	0		0	-	
Building Improvements	6200	0		0	-	
Administrative (Func. 2700)						
Admin. Supplies	4300	5,279	1,000	6,279	6,249	
Admin. Equipment	4400	20,727	(3,000)	17,727	1,384	
Travel & Conference	5200	18,967	2,000	20,967	19,977	
Service Memberships/ Fees	5300	14,077		14,077	9,868	
Insurance 7200	5400	19,052		19,052	15,389	
Contracted Services	5800	22,084	25,000	47,084	14,316	Security Service added to other costs
Contracted Services-Business Svc Fees	5800	83,772	3,611	87,383	-	
Communications	5900	11,000	21	11,021	4,766	
Equipment	6400	-		0		
Health Services (Func. 3120 &3140)						
Contracted Services	5800	0		0	-	
Food (Func. 3700)						
Food Costs	4700	1,000	517	1,517	1,517	
Administrative (Func.7191)						
Contracted Services -auditors	5800	7,296	(517)	6,779	6,726	
General Administration (Func.7200/7300)						
District Oversight Fee (1% of LCFF Rev)	5800	34,193		34,193	14,361	
Business Services (3.5% of Rev)	5800	35,902	1,548	37,450	-	
Fiscal Services (Func. 9200)						
Special Education Professional Services		114,677		114,677	53,295	
Total Expense		3,437,308	(16,008)	3,421,300	1,838,516	Total Expense
Revenue Less Expenses		435,056	630,335	1,065,391	26,821	
Carryover from Prior Year		710,131	-	704,155		
Carryover as a Percentage of Total Expenses		20.7%		20.6%		
Ending Balance/Future Carryover		1,145,187		1,769,546		
Carryover as a Percentage of Total Expenses		33.3%		51.7%		
Net Income (Revenue Less Expense)		435,056		1,065,391		
Net Income as a percentage of Total Revenue		11.2%		23.7%		
Extraordinary Items						
One-time Expenditures		-		-		
One-time Funding Income		-	(423,047)	(423,047)		
Total		-	(423,047)	(423,047)		
Net Income Adjusted for Extraordinary Items		435,056		642,344		
Adjusted Net Income as a percentage of Total Revenue		11.2%		14.3%		

WSCS Combined 2022-23 Financial Report as of 1/31/23

Category		Budget			Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp	
		(Annual)	(Annual)	(Annual)	Year-to-date	
Revenue						
State Aid Block Grant	8011	4,552,987	(936,873)	3,616,114	1,504,105	
EPA	8012	154,312	1,010,836	1,165,148	674,050	
In Lieu Prop Tax	8096	1,971,089	11,728	1,982,817	993,438	
Lottery	8560	150,053	-	150,053	95,804	
Interest	8660	2,500	12,266	14,766	14,766	
Mandate Block Grant	8550	17,677	513	18,190	17,365	
One-time Funding	8550	-	953,334	953,334	480,894	
State STRS Contribution on Behalf - Paper Transaction	7690-8590	162,137	1,440	163,577	-	
Universal Pre-K (Being returned)	6053-8590	-	-	-	79,746	Universal Pre-K (Being returned)
Other Local Revenue	8699	-	5,518	5,518	7,357	
SPED Revenue (6500)	8792	404,369	50,607	454,976	236,410	
Total Revenue		7,415,124	1,109,369	8,524,493	4,103,936	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
Expenses						
Salaries (Certificated and Classified)		3,335,637	(5,781)	3,329,856	1,853,381	See school specific budget
Benefits (All Combined)		1,522,054	(62,685)	1,459,369	702,434	
Total Salary & Benefits		4,857,691	-68,466	4,789,225	2,555,815	
		Object Code				
Instructional (Func.1000)						
Textbooks and Core Curricula	4100	15,173	(3,444)	11,729	3,523	
Books and Ref Mat	4200	24,220	(7,000)	17,220	15,432	
Instructional Supplies (>\$500)	4300	213,995	(10,000)	203,995	172,615	
Instructional Equipment (\$500-\$4900)	4400	45,322	25,000	70,322	47,496	
Travel & Conference	5200	16,286	(1,000)	15,286	7,844	
Contracted Services	5800	165,501	58,500	224,001	188,110	
Communications	5900	19,721	(4,000)	15,721	9,949	
Equipment	6400	0	-	-	-	
Building (Func. 8100)						
Supplies	4300	22,512	4,000	26,512	17,267	
Equipment	4400	9,555	17,200	26,755	24,372	
Utilities	5500	27,521	(2,000)	25,521	23,058	
Rentals, Leases & Repairs	5600	160,200	(21,900)	138,300	95,652	
Custodial/Site Expense	5800	61,893	3,562	65,455	44,607	
Equipment	6400	0	-	-	-	
Facilities Construct (Func. 8500)						
Site Improvement	6100	80,000	7,500	87,500	-	
Building Improvements	6200	100,000	45,946	145,946	53,837	
Administrative (Func. 2700)						
Admin. Supplies	4300	9,929	1,000	10,929	9,458	
Admin. Equipment	4400	21,347	(2,900)	18,447	2,035	
Travel & Conference	5200	35,517	2,000	37,517	33,869	
Service Memberships/ Fees	5300	29,977	(2,000)	27,977	19,523	
Insurance	5400	36,241	-	36,241	29,594	
Contracted Services	5800	43,648	17,000	60,648	24,961	
Contracted Services-Business Svcs	5800	160,338	5,382	165,720	-	
Communications	5900	26,356	(2,926)	23,430	11,328	
Equipment	6400	0	-	-	-	
Health Services (Func. 3140)						
Contracted Services	5800	12,000	-	12,000	9,025	
Food (Func. 3700)						
Food Costs	4700	5,675	517	6,192	3,513	
Administrative (Func.7100)						
Contracted Services -auditors	5800	19,785	233	20,018	19,418	
General Administration (Func.7200/7300)						
District Oversight 1%	5800	66,784	-	66,784	14,361	
Business Services (3.5% of Rev)	5800	68,716	2,307	71,023	-	
Fiscal Services (Func. 9200)						
Special Education Professional Services	7141	157,297	(37,951)	119,346	57,023	
Total Expense		6,513,200	26,560	6,539,760	3,493,683	Total Expense
Revenue Less Expenses		901,924	1,082,809	1,984,733	\$ 610,253	
Carryover from Prior Year		2,570,996	-	2,565,020		
Carryover as a Percentage of Total Expenses		39.5%		39.2%		
Ending Balance/Future Carryover		3,472,920		4,549,753		
Carryover as a Percentage of Total Expenses		53.3%		69.6%		
Net Income (Revenue Less Expense)		901,924		1,984,733		
Net Income as a percentage of Total Revenue		12.2%		23.3%		
Extraordinary Items						
One Time Expenditures		180,000	51,496	231,496		
One-time Funding Income		-	(958,852)	(958,852)		
Total		180,000	(907,356)	(727,356)		
Net Rev. Adjusted for Extraordinary Items		1,081,924		1,257,377		
Adjusted Net Income as a percentage of Adj. Total Revenue		14.6%		14.8%		

Second Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Description	Object Codes						
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	3,419,263.00	3,419,263.00	1,395,899.49	3,566,655.00	147,392.00	4.31%
2) Federal Revenues	8100-8299	51,763.00	51,763.00	35,203.93	84,244.00	32,481.00	62.75%
3) Other State Revenues	8300-8599	165,699.00	165,699.00	298,177.55	590,738.00	425,039.00	256.51%
4) Other Local Revenues	8600-8799	235,637.00	235,637.00	136,055.98	245,054.00	9,417.00	4.00%
5) TOTAL REVENUES		3,872,362.00	3,872,362.00	1,865,336.95	4,486,691.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,386,165.00	1,386,165.00	739,153.22	1,356,942.00	29,223.00	2.11%
2) Classified Salaries	2000-2999	364,302.00	364,302.00	207,143.13	367,788.00	(3,486.00)	-0.96%
3) Employee Benefits	3000-3999	790,861.00	790,861.00	355,810.55	744,410.00	46,451.00	5.87%
4) Books and Supplies	4000-4999	213,953.00	213,953.00	172,366.27	232,464.00	(18,511.00)	-8.65%
5) Services, Other Operating Expenses	5000-5999	682,026.00	682,026.00	361,742.64	719,696.00	(37,670.00)	-5.52%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		3,437,307.00	3,437,307.00	1,836,215.81	3,421,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		435,055.00	435,055.00	29,121.14	1,065,391.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		435,055.00	435,055.00	29,121.14	1,065,391.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	578,283.00	578,283.00		704,155.00	125,872.00	21.77%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		578,283.00	578,283.00		704,155.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		578,283.00	578,283.00		704,155.00		
2) Ending Balance, June 30 (E + F1e)		1,013,338.00	1,013,338.00		1,769,546.00		

Second Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Description	Object Codes						
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	3,419,263.00	3,419,263.00	1,395,899.49	3,566,655.00	147,392.00	4.31%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	64,881.00	64,881.00	50,078.09	64,881.00	0.00	0.00%
4) Other Local Revenues	8600-8799	500.00	500.00	6,158.66	6,146.00	5,646.00	1129.20%
5) TOTAL REVENUES		3,484,644.00	3,484,644.00	1,452,136.24	3,637,682.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,301,834.00	1,301,834.00	692,279.46	1,271,736.00	30,098.00	2.31%
2) Classified Salaries	2000-2999	364,302.00	364,302.00	207,143.13	367,788.00	(3,486.00)	-0.96%
3) Employee Benefits	3000-3999	680,774.00	680,774.00	338,465.06	634,133.00	46,641.00	6.85%
4) Books and Supplies	4000-4999	191,360.00	191,360.00	149,682.45	191,299.00	61.00	0.03%
5) Services, Other Operating Expenses	5000-5999	567,760.00	567,760.00	308,394.17	573,204.00	(5,444.00)	-0.96%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		3,106,030.00	3,106,030.00	1,695,964.27	3,038,160.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		378,614.00	378,614.00	(243,828.03)	599,522.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		378,614.00	378,614.00	(243,828.03)	599,522.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	489,926.00	489,926.00		575,903.00	85,977.00	17.55%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		489,926.00	489,926.00		575,903.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		489,926.00	489,926.00		575,903.00		
2) Ending Balance, June 30 (E + F1e)		868,540.00	868,540.00		1,175,425.00		

Second Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Description	Object Codes						
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	51,763.00	51,763.00	35,203.93	84,244.00	32,481.00	62.75%
3) Other State Revenues	8300-8599	100,818.00	100,818.00	248,099.46	525,857.00	425,039.00	421.59%
4) Other Local Revenues	8600-8799	235,137.00	235,137.00	129,897.32	238,908.00	3,771.00	1.60%
5) TOTAL REVENUES		387,718.00	387,718.00	413,200.71	849,009.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	84,331.00	84,331.00	46,873.76	85,206.00	(875.00)	-1.04%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	110,087.00	110,087.00	17,345.49	110,277.00	(190.00)	-0.17%
4) Books and Supplies	4000-4999	22,593.00	22,593.00	22,683.82	41,165.00	(18,572.00)	-82.20%
5) Services, Other Operating Expenses	5000-5999	114,266.00	114,266.00	53,348.47	146,492.00	(32,226.00)	-28.20%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		331,277.00	331,277.00	140,251.54	383,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		56,441.00	56,441.00	272,949.17	465,869.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		56,441.00	56,441.00	272,949.17	465,869.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	88,357.00	88,357.00		128,252.00	39,895.00	45.15%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		88,357.00	88,357.00		128,252.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		88,357.00	88,357.00		128,252.00		
2) Ending Balance, June 30 (E + F1e)		144,798.00	144,798.00		594,121.00		

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	604,147.00	1,395,849.00	1,186,607.00	1,015,468.00	1,146,099.00	1,121,603.00
B. RECEIPTS							
Local Control Funding Formula							
Property Tax	8020-8079						
State Aid - LCFF & EPA	8010-8019	0.00	90,112.00	90,112.00	368,876.00	162,201.00	162,201.00
Other	8080-8099					99,445.00	0.00
Federal Revenues	8100-8299		13,571.00		2,723.00	18,910.00	
Other State Revenues	8300-8599		2,275.00		25,827.00	0.00	117,921.00
Other Local Revenues	8600-8799		12,071.00	11,757.00	23,706.00	23,038.00	24,084.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		0.00	118,029.00	101,869.00	421,132.00	303,594.00	304,206.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	7,680.00	119,348.00	114,715.00	138,486.00	106,867.00	123,168.00
Classified Salaries	2000-2999	6,933.00	28,893.00	33,428.00	39,308.00	33,474.00	34,306.00
Employee Benefits	3000-3999	5,140.00	61,787.00	55,903.00	57,440.00	55,583.00	59,078.00
Supplies and Services	4000-5999	42,247.00	98,216.00	91,135.00	81,498.00	118,001.00	51,016.00
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		62,000.00	308,244.00	295,181.00	316,732.00	313,925.00	267,568.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		892,467.00	12,769.00	66,141.00	88,125.00	26,420.00	
Accounts Payable		38,765.00	31,796.00	43,968.00	61,894.00	40,585.00	38,156.00
TOTAL PRIOR YEAR TRANSACTIONS		853,702.00	(19,027.00)	22,173.00	26,231.00	(14,165.00)	(38,156.00)
E. NET INCREASE/DECREASE (B - C + D)		791,702.00	(209,242.00)	(171,139.00)	130,631.00	(24,496.00)	(1,518.00)
F. ENDING CASH (A + E)		1,395,849.00	1,186,607.00	1,015,468.00	1,146,099.00	1,121,603.00	1,120,085.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	1,120,085.00	1,520,611.00	1,076,789.00	1,128,691.00	1,194,230.00	1,175,832.00		
B. RECEIPTS									
Local Control Funding Formula									
Property Tax	8020-8079								0.00
State Aid - LCFF & EPA	8010-8019	368,877.00	213,951.00	435,562.00	213,951.00	213,951.00	435,562.00	508,317.00	3,263,673.00
Other	8080-8099	54,076.00	24,239.00	24,239.00	41,206.00	20,603.00	20,601.00	18,573.00	302,982.00
Federal Revenues	8100-8299				49,040.00				84,244.00
Other State Revenues	8300-8599	152,154.00		9,247.00	14,394.00		251,838.00	17,072.00	590,728.00
Other Local Revenues	8600-8799	41,399.00	19,320.00	25,311.00	25,311.00	25,311.00	13,756.00		245,064.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		616,506.00	257,510.00	494,359.00	343,902.00	259,865.00	721,757.00	543,962.00	4,486,691.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	128,889.00	113,079.00	113,079.00	113,079.00	113,079.00	165,475.00		1,356,944.00
Classified Salaries	2000-2999	30,801.00	30,649.00	30,649.00	30,649.00	30,649.00	38,049.00		367,788.00
Employee Benefits	3000-3999	60,879.00	62,034.00	62,034.00	62,034.00	62,034.00	140,463.00		744,409.00
Supplies and Services	4000-5999	54,294.00	72,501.00	72,601.00	72,601.00	72,501.00	125,549.00		952,160.00
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		274,863.00	278,263.00	278,363.00	278,363.00	278,263.00	469,536.00	0.00	3,421,301.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									1,085,922.00
Accounts Payable		(58,883.00)	423,069.00	164,094.00			219,770.00		1,003,214.00
TOTAL PRIOR YEAR TRANSACTIONS		58,883.00	(423,069.00)	(164,094.00)	0.00	0.00	(219,770.00)	0.00	82,708.00
E. NET INCREASE/DECREASE (B - C + D)		400,526.00	(443,822.00)	51,902.00	65,539.00	(18,398.00)	32,451.00	543,962.00	1,148,098.00
F. ENDING CASH (A + E)		1,520,611.00	1,076,789.00	1,128,691.00	1,194,230.00	1,175,832.00	1,208,283.00		
G. ENDING CASH, PLUS ACCRUALS									1,752,245.00

CHARTER SCHOOL MULTI-YEAR PROJECTION FISCAL YEAR 2022-2023

Endeavor Charter School Fresno Unified School District			2022-2023			2023-2024			2024-2025		
Description		Object Code	Second Interim			Projected Budget			Projected Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES											
1.	Local Control Funding Formula										
	Charter Schools LCFF Entitlement - State Aid	8011	2,377,229.00		2,377,229.00	2,505,123.92		2,505,123.92	2,605,829.90		2,605,829.90
	Education Protection Account State - Current Year	8012	886,444.00		886,444.00	934,134.69		934,134.69	971,686.90		971,686.90
	State Aid - Prior Years	8019	0.00		0.00	0.00		0.00	0.00		0.00
	Tax Relief Subventions	8020-8039	0.00		0.00	0.00		0.00	0.00		0.00
	County and District Taxes	8040-8079	0.00		0.00	0.00		0.00	0.00		0.00
	Miscellaneous Funds	8080-8089	0.00		0.00	0.00		0.00	0.00		0.00
	LCFF Transfers:		0.00		0.00	0.00		0.00	0.00		0.00
	Transfers from Sponsoring LEA (In Lieu of Property Taxes)	8096	302,982.00		302,982.00	319,282.43		319,282.43	332,117.59		332,117.59
	Other Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Local Control Funding Formula		3,566,655.00	0.00	3,566,655.00	3,758,541.04	0.00	3,758,541.04	3,909,634.39	0.00	3,909,634.39
2.	Federal Revenues (see NOTE on last page)										
	No Child Left Behind	8290		0.00	0.00		0.00	0.00		0.00	0.00
	Special Education - Federal	8181, 8182		84,244.00	84,244.00		0.00	0.00		0.00	0.00
	Child Nutrition - Federal	8220		0.00	0.00		0.00	0.00		0.00	0.00
	Other Federal Revenues	8110, 8260-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Federal Revenues		0.00	84,244.00	84,244.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Other State Revenues										
	Special Education - State	StateRevSE		0.00	0.00		0.00	0.00		0.00	0.00
	All Other State Revenues	StateRevAO	64,881.00	525,857.00	590,738.00	64,881.00	22,181.00	87,062.00	64,881.00	22,181.00	87,062.00
	Total, Other State Revenues		64,881.00	525,857.00	590,738.00	64,881.00	22,181.00	87,062.00	64,881.00	22,181.00	87,062.00
4.	Other Local Revenues										
	All Other Local Revenues	LocalRevAO	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00
	Total, Local Revenues		6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00	6,146.00	238,908.00	245,054.00
5.	TOTAL REVENUES										
			3,637,682.00	849,009.00	4,486,691.00	3,829,568.04	261,089.00	4,090,657.04	3,980,661.39	261,089.00	4,241,750.39
EXPENDITURES											
1.	Certificated Salaries										
	Certificated Teachers' Salaries	1100	994,132.00	84,331.00	1,078,463.00	1,073,662.56	91,077.48	1,164,740.04	1,105,872.44	93,809.80	1,199,682.24
	Certificated Pupil Support Salaries	1200	47,211.00	875.00	48,086.00	50,987.88	945.00	51,932.88	52,517.52	973.35	53,490.87
	Certificated Supervisors' and Administrators' Salaries	1300	230,393.00	0.00	230,393.00	248,824.44	0.00	248,824.44	256,289.17	0.00	256,289.17
	Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Certificated Salaries		1,271,736.00	85,206.00	1,356,942.00	1,373,474.88	92,022.48	1,465,497.36	1,414,679.13	94,783.15	1,509,462.28
2.	Noncertificated Salaries										
	Noncertificated Instructional Salaries	2100	65,240.00	0.00	65,240.00	70,459.20	0.00	70,459.20	72,572.98	0.00	72,572.98
	Noncertificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Clerical and Office Salaries	2400	225,179.00	0.00	225,179.00	243,193.32	0.00	243,193.32	250,489.12	0.00	250,489.12
	Other Noncertificated Salaries	2900	77,369.00	0.00	77,369.00	83,558.52	0.00	83,558.52	86,065.28	0.00	86,065.28
	Total, Noncertificated Salaries		367,788.00	0.00	367,788.00	397,211.04	0.00	397,211.04	409,127.37	0.00	409,127.37
3.	Employee Benefits										
	STRS	3101-3102	232,740.00	94,911.00	327,651.00	256,014.00	102,503.88	358,517.88	263,694.42	105,579.00	369,273.42
	PERS	3201-3202	75,921.00	0.00	75,921.00	83,513.10	0.00	83,513.10	86,853.62	0.00	86,853.62
	OASDI / Medicare / Alternative	3301-3302	43,762.00	1,197.00	44,959.00	47,262.96	1,292.76	48,555.72	48,680.85	1,331.54	50,012.39
	Health and Welfare Benefits	3401-3402	263,113.00	13,169.00	276,282.00	284,162.04	14,222.52	298,384.56	292,686.90	14,649.20	307,336.10
	Unemployment Insurance	3501-3502	7,749.00	412.00	8,161.00	8,368.92	444.96	8,813.88	8,619.99	458.31	9,078.30
	Workers' Compensation Insurance	3601-3602	9,998.00	533.00	10,531.00	10,797.84	575.64	11,373.48	11,121.78	592.91	11,714.68
	OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	850.00	55.00	905.00	918.00	59.40	977.40	945.54	61.18	1,006.72
	Total, Employee Benefits		634,133.00	110,277.00	744,410.00	691,036.86	119,099.16	810,136.02	712,603.10	122,672.13	835,275.23
4.	Books and Supplies										
	Approved Textbooks and Core Curricula Materials	4100	5,760.00	9,061.00	14,821.00	6,048.00	9,514.05	15,562.05	6,229.44	9,799.47	16,028.91
	Books and Other Reference Materials	4200	9,145.00	0.00	9,145.00	9,602.25	0.00	9,602.25	9,890.32	0.00	9,890.32
	Materials and Supplies	4300	132,241.00	32,104.00	164,345.00	138,853.05	33,709.20	172,562.25	143,018.64	34,720.48	177,739.12
	Noncapitalized Equipment	4400	42,636.00	0.00	42,636.00	44,767.80	0.00	44,767.80	46,110.83	0.00	46,110.83
	Food	4700	1,517.00	0.00	1,517.00	1,592.85	0.00	1,592.85	1,640.64	0.00	1,640.64
	Total, Books and Supplies		191,299.00	41,165.00	232,464.00	200,863.95	43,223.25	244,087.20	206,889.87	44,519.95	251,409.82
5.	Services and Other Operating Expenditures										
	Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Travel and Conferences	5200	28,560.00	54.00	28,614.00	29,988.00	56.70	30,044.70	30,887.64	58.40	30,946.04
	Dues and Memberships	5300	14,077.00	0.00	14,077.00	14,780.85	0.00	14,780.85	15,224.28	0.00	15,224.28
	Insurance	5400	19,052.00	0.00	19,052.00	20,004.60	0.00	20,004.60	20,604.74	0.00	20,604.74
	Operations and Housekeeping Services	5500	19,921.00	0.00	19,921.00	20,917.05	0.00	20,917.05	21,544.56	0.00	21,544.56
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	163,197.00	0.00	163,197.00	166,460.94	0.00	166,460.94	169,790.16	0.00	169,790.16
	Professional/Consulting Services and Operating Expend.	5800	309,959.00	146,438.00	456,397.00	125,456.95	361,081.80	486,538.75	325,456.95	153,759.90	479,216.85
	Communications	5900	17,255.00	0.00	17,255.00	18,117.75	0.00	18,117.75	18,661.28	0.00	18,661.28
	Total, Services and Other Operating Expenditures		572,021.00	146,492.00	718,513.00	395,726.14	361,138.50	756,864.64	602,169.61	153,818.30	755,987.91
6.	Capital Outlay										
	(Objects 6100-6170, 6200-6500 for modified accrual basis only)										
	Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

7.	Other Outgo											
	Tuition to Other Schools	7110-7143		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Transfers	7281-7299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service:											
	Interest	7438		1,183.00	0.00	1,183.00	763.00	0.00	763.00	334.00	0.00	334.00
	Principal (for modified accrual basis only)	7439		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, Other Outgo			1,183.00	0.00	1,183.00	763.00	0.00	763.00	334.00	0.00	334.00
8.	TOTAL EXPENDITURES			3,038,160.00	383,140.00	3,421,300.00	3,059,075.87	615,483.39	3,674,559.26	3,345,803.07	415,793.54	3,761,596.61
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				599,522.00	465,869.00	1,065,391.00	770,492.17	(354,394.39)	416,097.78	634,858.32	(154,704.54)	480,153.78
OTHER FINANCING SOURCES / USES												
1.	Other Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Less: Other Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				599,522.00	465,869.00	1,065,391.00	770,492.17	(354,394.39)	416,097.78	634,858.32	(154,704.54)	480,153.78
FUND BALANCE, RESERVES												
1.	Beginning Fund Balance											
a.	As of July 1	9791		575,903.00	128,252.00	704,155.00	1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78
b.	Adjustments/Restatements to Beginning Balance	9793, 9795		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c.	Adjusted Beginning Balance			575,903.00	128,252.00	704,155.00	1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78
2.	Ending Fund Balance, June 30 (E+F1c)						1,945,917.17	239,726.61	2,185,643.78	2,185,643.78	85,022.07	2,270,665.85
3.	Components of Ending Fund Balance											
a.	Nonspendable											
	Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Others	9719			0.00	0.00			0.00			0.00
b.	Restricted	9740			594,121.00	0.00		239,726.61	0.00		85,022.07	0.00
c.	Committed											
	Stabilization Arrangements	9750				0.00			0.00			0.00
	Other Commitments	9760				0.00			0.00			0.00
d.	Assigned											
	Other Assignments	9780		200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00		200,000.00
e.	Unassigned/Unappropriated Reserves for Economic Uncertainties	9789		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00		150,000.00
	Undesignated/Unappropriated Amount	9790		825,425.00	0.00	825,425.00	1,595,917.17	0.00	1,595,917.17	2,230,775.49	0.00	2,230,775.49
Components of Ending Fund Balance (Must Balance with Line 2)				1,175,425.00	594,121.00	1,769,546.00	1,945,917.17	239,726.61	2,185,643.78	2,580,775.49	85,022.07	2,665,797.56