WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

- 1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
- 2. Foster a safe, caring environment where individual differences are valued and respected.
- 3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- 4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
- 5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT: AGENDA ITEM AREA:

2022-23 Western Placer Unified School District

Adopted Budget

Action

Yes

REQUESTED BY: ENCLOSURES:

Audrey Kilpatrick

Assistant Superintendent, Business & Operations

DEPARTMENT: FINANCIAL INPUT/SOURCE:

Business Services General Fund / Other Funds

MEETING DATE: ROLL CALL REQUIRED:

June 21, 2022 No

BACKGROUND:

By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2022-23 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2022-23 budget is based on the Governor's May Revision Budget Proposals, and also incorporates recommendations from the Placer County Office of Education. The Legislature has until June 15 to pass the budget. Once this is done, the governor has twelve working days to sign it. Once the final State budget is signed, school districts have 45 days to amend and resubmit their budget for any significant changes.

RECOMMENDATION:

Administration recommends the Board adopt the 2022-23 Annual Budget as presented.

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year.

GENERAL FUND BUDGET ASSUMPTIONS:

Multi-Year Projections - Revenues and Expenditures

The 2022-23 budget assumptions are used to prepare the 2022-23 Adopted Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. The multi-year projections provide a view of the current year (2020-21) budget, 2022-23 adopted budget and the next two years' budget plan (2023-24 and 2024-25). The multi-year projections are built with assumptions from most recent Governor's State 2022-23 May Revision proposals, PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

	20/21	21/22				
	Unaudited	Estimated	22/23	23/24	24/25	
	Actuals	Actuals	Adopted	Projection	Projection	
REVENUES						
Enrollment	7,034	7,296	7,369	7,443	7,517	21-22: actual Oct CALPADS, 22-23 through 24-25, 1% grow th each year
ADA Yield	95.8%	91.5%	94.0%	95.5%	95.5%	Actual ADA/CALPADS enrollment
ADA (Excl. County ADA)	6,739	6,678	6,927	7,108	7,179	
ADA (Incl. County ADA)	6,758	6,697	6,946	7,127	7,198	
% Increase (Decrease) Enrollment	-2.4%	3.7%	0.8%	1.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	262	61	74	74	
Funded ADA (excl. County ADA)	6,947	7,053	7,053	7,108	7,179	21/22 funded with 21/22 CALPADS enrollment x 19/20 ADA %; 22/23 ADA prior 3 years average, 23/24 & 24/25 projected
Funded ADA (incl. County ADA)	6,966	7,072	7,072	7,127	7,198	
% Increase (Decrease) Funded ADA	0.0%	1.5%	1.5%	0.8%	1.0%	
# Increase (Decrease) Funded ADA	0	106	106	55	71	21/22 funded with 21/22 CALPADS enrollment x 19/20 ADA %; 22/23 ADA
Statutory COLA %	2.31%	1.70%	6.56%	5.38%	4.02%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	3.30%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	0.00%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	9.86%	5.38%	4.02%	Per SSC Dartboard
LCFF Entitlement per ADA (Inc Supp \$)	\$9,243	\$9,733	\$10,729	\$11,269	\$11,722	Per LCFF Calculator
Property Tax change	2.68%	4.07%	3.00%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	\$54,348,448	\$58,659,186	\$59,626,186	\$61,414,972	\$63,257,421	21-22 P-1 Property Taxes
LCFF Supplemental Funds	\$4,110,826	\$4,338,370	\$4,736,133	\$4,788,764	\$4,982,366	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	6.56%	5.38%	4.02%	PCOE Common Msg, SSC Dartboard
Transfers In	\$13,500	\$24,505	\$0	\$0	\$0	
Lottery Unrestricted/ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00	Per SSC Dartboard
Lottery Restricted/ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$34.94	\$36.82	\$37.98	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$67.31	\$70.93	\$73.16	Per SSC Dartboard

Multi-Year Projections - Revenues and Expenditures (continued)

	20/21 Unaudited	21/22 Estimated	22/23	23/24	24/25	
EVENDITUES	Actuals	Actuals	Adopted	Projection	Projection	
EXPENDITURES Certificated New Positions - FTE	5.0	6.5	9.5	4.0	3.0	23-24: 3 grow th teachers plus GEMS counselor; 24-25: 2 grow th teachers plus TBMS counselor
Cert. New Positions - New Schools	4.0	4.6	6.5	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24 (Counselor 22/23)
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	, , ,
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.46%	1.46%	1.46%	1.46%	3-year average
Avg. teacher compensation	\$112,682	\$116,099	\$117,794	\$119,514	\$121,259	
Classified New Positions - FTE	1.3	6.0	1.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	3.0	1.0	0.4	TBHS opening/additional grades (11th 22/23, 12th 23/24
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.33%	1.33%	1.33%	1.33%	3-year average
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	25.37%	25.20%	24.60%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	32.40%	34.87%	34.70%	34.10%	Assumes UI to remain at .5%
CalSTRS Employer Rate	16.15%	16.92%	19.10%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.22%	22.40%	22.40%	22.40%	Assumes UI to remain at .5%
Transfers Out	\$28,421	\$25,360	\$25,360	\$77,428	\$675,166	Adult Ed (\$25k), Cafeteria (23-24 and 24-25 only)
Contribution to RRM	\$2,297,824	\$2,324,203	\$2,637,533	\$2,637,533	\$2,637,533	3% of GF Expenditures (STRS On-Behalf and federal pandemic relief funds
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Discretionary Allocations (per student):						
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

PROPOSED BUDGET:

The District's 2022-23 Adopted General Fund Budget is presented below:

	^	dopted Budget	
	A		
	Unrestricted	2022-23 Restricted	Combined
Davianua	Unrestricted	Restricted	Combined
Revenues	71 121 007	1 200 224	72 420 121
LCFF Funding - Base	71,131,907	1,298,224	72,430,131
LCFF Funding - Supplemental	4,736,133	2.642.441	4,736,133
Federal Revenue		2,642,441	2,642,441
State Revenue	1,390,811	7,114,582	8,505,393
Local Revenue	1,165,338	4,418,725	5,584,063
Total Revenue	78,424,189	15,473,972	93,898,161
Expenditures			
Certificated Salaries	32,971,418	6,208,877	39,180,295
Classified Salaries	7,902,617	4,397,450	12,300,067
Benefits	15,719,757	8,947,567	24,667,324
Books and Supplies	5,476,013	1,635,883	7,111,896
Other Services & Oper. Exp	6,722,323	2,751,766	9,474,089
Capital Outlay	40,000	6,000	46,000
Other Outgo 7xxx	25,000	2,000,000	2,025,000
Transfer of Indirect 73xx	(1,480,378)	1,379,523	(100,855)
Total Expenditures	67,376,750	27,327,066	94,703,816
Surplus / (Deficit)	11,047,439	(11,853,094)	(805,655)
Transfers In			-
Transfers out	(25,360)		(25,360)
Contributions to Restricted	(12,766,624)	12,766,624	-
Net Increase (Decrease) in Fund Balance	(1,744,545)	913,530	(831,015)
Beginning Balance	13,011,231	4,223,607	17,234,838
Ending Fund Balance	11,266,686	5,137,137	16,403,823
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted:			
State, Federal and Local programs	-	5,137,137	5,137,137
Committed:			-
Est. 22/23 Negotiation Settlement Costs -	4 602 902		4 602 902
All Employees Unassigned/Unappropriated:	4,693,802		4,693,802
Economic Uncertainty @ 3%	2,841,875		2,841,875
Unassigned Economic Uncertainty			
surplus/(deficit)	3,726,009		3,726,009
Total Ending Fund Balance	11,266,686	5,137,137	16,403,823

When reviewing the proposed 2022-23 adopted budget, it is helpful to identify changes from the 2021-22 Second Interim budget to year-end Estimated Actuals budget. Those changes are reflected in the table below and summarized in and reconciled with comments on the following pages.

	Second	Es	Estimated Actuals			
	Interim 2021-2022		2021-22		Est Actuals vs 2nd Int	
	Combined	Unrestricted	Restricted	Combined	vs zna inc Variance	
Revenues						
LCFF Funding - Base	64,565,635	64,627,012	1,298,224	65,925,236	1,359,601	1
LCFF Funding - Supplemental	4,257,106	4,338,370	1,230,221	4,338,370	81,264	1
Federal Revenue	9,783,373	-	11,321,099	11,321,099	1,537,726	2
State Revenue	10,683,248	1,449,496	8,907,189	10,356,685	(326,563)	
Local Revenue	5,635,653	1,720,753	3,979,183	5,699,936	64,283	4
Total Revenue						4
	94,925,015	72,135,631	25,505,695	97,641,326	2,716,311	
Expenditures Certificated Salaries	38,632,691	30,392,878	8,782,940	39,175,818	543,127	5
Classified Salaries	11,833,121	6,976,898	4,965,689	11,942,587	109,466	6
Benefits			-			
	22,942,995	14,098,925	9,429,062	23,527,987	584,992	7
Books and Supplies	13,470,052	5,201,516	4,928,089	10,129,605	(3,340,447)	
Other Services & Oper. Exp	10,735,226	6,831,030	5,102,724	11,933,754	1,198,528	9
Capital Outlay	2,069,253	157,261	2,038,762	2,196,023	126,770	10
Other Outgo 7xxx	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(82,046)	(1,454,817)	1,372,771	(82,046)	-	
Total Expenditures	101,623,432	62,228,691	38,617,177	100,845,868	(777,564)	
Surplus / (Deficit)	(6,698,417)	9,906,940	(13,111,482)	(3,204,542)	3,493,875	
Transfers In	24,505	-	24,505	24,505	-	
Transfers out	(25,360)	(25,360)	-	(25,360)	-	
Contributions to Restricted	-	(11,270,659)	11,270,659		-	
Net Increase (Decrease) in Fund Balance	(6,699,272)	(1,389,079)	(1,816,318)	(3,205,397)	3,493,875	
Beginning Balance	20,440,235	14,400,310	6,039,925	20,440,235	-	
Ending Fund Balance	13,740,963	13,011,231	4,223,607	17,234,838	3,493,875	
Components of Ending Fund Balance Nonspendable:						
Revolving Cash Prepaid Expenditures	5,000 -	5,000 248,804		5,000 248,804	- 248,804	
Restricted: State, Federal and Local programs	3,688,053	-	4,223,607	4,223,607	- 535,554	
Committed:						
Suplemental Funds - 21/22 Carryover Unassigned/Unappropriated:	-	2,464,932		2,464,932	2,464,932	
Economic Uncertainty @ 3%	3,049,464	3,026,137		3,026,137	(23,327)	
Reserve-One-Time Science Adoption Charter Technical Assistance Unassigned Economic Uncertainty	400,000 211,241	-		-	(400,000) (211,241)	
surplus/(deficit)	6,387,205	7,266,358		7,266,358	879,153	
Total Ending Fund Balance	13,740,963	13,011,231	4,223,607	17,234,838	3,493,875	

Major Changes to Fund Balance since 21-22 Second Interim - 2021-22 Estimated Actuals

Budgeted Fund Balance Decrease at Second Interi	im			(\$6,699,272)	
Revenues					
LCFF Revenues					
COVID-19 ADA Relief - LCFF Funds (increases funded ADA by 106.18)	\$ 1,265,000				
Prior year CDE LCFF adjustment	135,000				
Increase in local AB602 Special Education revenues	40,000				
Total LCFF Revenue Changes		\$	1,440,000		
Federal Revenue					
Transfer of State ELO-G funds to Federal ESSER and GEER resources	1,550,000				
Medi-Cal Billing revenues (budgeted when received)	105,000				
Increase in federal special education revenues	15,000				
Reduction in current revenue budgets to budget carryover in 22-23	(130,000)	Φ.	4 540 000		•
Total Federal Revenue Changes		\$	1,540,000		2
State Revenue	(4.075.000)				
Transfer of State ELO-G funds to Federal ESSER and GEER resources	(1,975,000)				
Reduction in current revenue budgets to budget carryover in 22-23 Learning Recovery Support grant	(410,000) 530,000				
Increase in Expanded Learning Opportunities Program funding	385,000				
Kitchen Infrastructure and Training grant	70,000				
Increase in STRS on-behalf revenues (nets to STRS on-behalf expenditures)	530,000				
Special Education Early Intervention Preschool funds	455,000				
Strong Workforce Ceramics grant	45,000				
CDFA Farm to Fork grant	30,000				
Increase in State ERMH award	15,000				
Total State Revenue changes		\$	(325,000)		3
Local Revenue		•	(,,		
Grazing revenue	15,000				
Special Education local revenues based on updated AB602 allocation	10,000				
Facility use revenues	35,000				
Other local revenue changes	5,000				
Total Local Revenue changes		\$	65,000		4
Total Change in Revenues				2,720,000	
Expenditures					
Certificated Salaries					
Transfer to classified salaries for non-teacher coaches	(150,000)				
Substitute/additional vice principals costs at TBE, LHS, GEMS	40,000				
Summer school teachers and coordinator pay (from restricted Expanded					
Learning Opportunities funding)	115,000				
COVID-19 related increase for substitute teacher pay (ESSER III)	60,000				
COVID-19 related increases for teacher prep coverage pay per MOU (ESSER III	•				
COVID-19 independent study stipend (2nd installment) per MOU (ESSER III)	200,000				
Learning Recovery Support extra assignment pay budget	245,000				
Miscellaneous	(15,000)	•	E 4 E 000		_
Total Certificated Salaries changes		\$	545,000		5
Classified Salaries	450,000				
Transfer from certificated salaries for non-teacher coaches	150,000				
Summer school elementary paraprofessionals, clerk and liaison (paid from restricted Expanded Learning Opportunities funding)	40,000				
Savings from unfilled vacant positions (paraprofessionals)	(85,000)				
Miscellaneous	5,000				
Total Classified Salaries changes		\$	110,000		6
Benefits		Ψ	,		3
Reduction in STRS budget due to classified coaches (not PERS-able)	(25,000)				
Increase in STRS on-behalf expense (nets to STRS on-behalf revenues)	530,000				
Increased benefits for net increases above (excluding stipend pay)	80,000				
Total Benefits		\$	585,000		7
Total Bollollo		Ψ	000,000		,

Expenditures (Continued)					
Books and Supplies					
Science curriculum adoption funds budgeted	400,000				
Increase transportation gas and diesel budgets	35,000				
Reduction in restricted programs expenditures to budget carryover in 22-23	(595,000)				
Reduction in Supplemental budget to budget carryover to 22-23	(2,465,000)				
Transfers to salary and benefits - stipends, sub and extra incentive pay					
(ESSER III)	(365,000)				
Medi-Cal Billing expenses (budgeted when spent)	15,000				
Summer School supplies (Expanded Learning Opportunities Program)	10,000				
Learning Recovery Support	20,000				
Strong Workforce Ceramics grant	15,000				
E-Rate technology expenditures	25,000				
Increase farm expenses (from designated fund balance)	20,000				
Chromebook replacement budget increased based - damage fees collected	20,000				
CDFA Farm to Fork grant	10,000				
Net transfers to other expenditure objects (restricted programs)	(490,000)				
Miscellaneous	5,000				
Total Books and Supplies		\$	(3,340,000)		8
Services & Other Operating Expenditures					
Increase in legal budget (COVID-19/personnel)	80,000				
Increase in utilities (electricity)	110,000				
Learning Recovery Support	160,000				
Kitchen Infrastructure and Training grant	65,000				
Scholarships for students to attend city Parks & Rec programs (Expanded					
Learning Opportunities Program)	70,000				
Increase for RDA facilities projects completed	15,000				
Increase in insurance deductible budget due to actual activity	20,000				
Increase in Technology budget - increased license & software contract costs	125,000				
Budget charter school professional services - Horizon Charter	210,000				
Increase budget for special education settlement	15,000				
Student hotspots data plan (ESSER II)	30,000				
Net transfers from other objects	270,000				
Increase budget for Maintenance & Operations projects (RRM)	25,000				
Miscellaneous	5,000				
Total Services and Other Operating Costs		\$	1,200,000		9
Capital Outlay					
Net transfers from other objects	25,000				
Strong Workforce Ceramics grant	30,000				
Increase for RDA facilities projects completed	50,000				
CDFA Farm to Fork grant	20,000				
Total Capital Outlay		\$	125,000		10
Total Change in Expenditures				\$	(775,000)
		R	ounding		270
Total Change in Budgeted Fund Balance					3,494,730
Budgeted Fund Balance Decrease at Estimated Actuals				\$ (3,204,542)

WESTERN PLACER UNIFIED SCHOOL DISTRICT **BOARD OF TRUSTEES**

2022-23 Annual Budget Adoption Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:

The multi-year projections provide a view of the 2022-23 budget year and subsequent two years' budgets.

	Adopted		
	Budget	Projection	Projection
	2022-23	2023-24	2024-25
	Combined	Combined	Combined
Revenues			
LCFF Funding - Base	72,430,131	76,814,783	80,615,088
LCFF Funding - Supplemental	4,736,133	4,788,764	4,982,366
Federal Revenue	2,642,441	2,540,105	2,540,105
State Revenue	8,505,393	7,985,035	7,985,035
Local Revenue	5,584,063	5,584,063	5,584,063
Total Revenue	93,898,161	97,712,750	101,706,657
Expenditures			
Certificated Salaries	39,180,295	39,977,879	40,762,914
Classified Salaries	12,300,067	12,431,910	12,564,226
Benefits	24,667,324	25,222,139	25,469,484
Books and Supplies	7,111,896	4,840,442	5,040,442
Other Services & Oper. Exp	9,474,089	9,474,089	9,474,089
Capital Outlay	46,000	46,000	46,000
Other Outgo 7xxx	2,025,000	2,025,000	2,025,000
Transfer of Indirect 73xx	(100,855)	(100,855)	(100,855)
Total Expenditures	94,703,816	93,916,605	95,281,300
Surplus / (Deficit)	(805,655)	3,796,145	6,425,357
Transfers In	-	-	-
Transfers out	(25,360)	(25,360)	(442,548)
Contributions to Restricted	=	-	=
Net Increase (Decrease) in Fund	(001.01.	2	
Balance	(831,015)	3,770,785	5,982,809
Beginning Balance	17,234,838	16,403,823	20,174,608
Ending Fund Balance	16,403,823	20,174,608	26,157,417
Components of Ending Fund Balance			
Nonspendable:	F 000	F 000	F 000
Revolving Cash	5,000	5,000	5,000
Restricted: State, Federal and Local programs	5,137,137	5,813,778	6,464,014
Committed:	-		
Est. 22/23 Negotiation Settlement			
Costs - All Employees Additional LCFF Supplemental	4,693,802	9,528,418	14,507,016
Required Budget 24-25 only	_	_	144,110
Unassigned/Unappropriated:			,
Economic Uncertainty @ 3%	2,841,875	2,818,259	2,871,715
Unassigned Economic Uncertainty			-
surplus/(deficit)	3,726,009	2,009,153	2,165,561
Total Ending Fund Balance	16,403,823	20,174,608	26,157,417
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	6.9%	2.1%	2.3%

Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:

The budget assumptions presented below are used to prepare the 2022-23 Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. They also include assumptions provided by the PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions. The 2022-23 Adopted Budget also reflects the most recent Governor's 2022-23 May Revision proposals.

Local Control Funding Formula and Cost-of-Living Adjustment

With the release of the Governor's 2022-23 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2022-23 and future years. The table below illustrates the current 2021-22 budget year, proposed 2022-23 budget year and next three years:

	2021-22	2022-23	2023-24	2024-25	2025-26
Statutory Cost-of-Living					
Adjustment (COLA)	5.07%*	6.56%**	5.38%	4.02%	3.72%

^{*}Represents the 2021 statutory COLA of 1.70%, plus an additional 1.00%, compounded with the 2020-21 statutory COLA of 2.31% **In addition to the statutory COLA of 6.56%, a \$2.1 billion statewide augmentation to the 2021-22 base grant has been included in the 2022-23 LCFF calculation based on the Governor's 2022-23 May Revision proposals.

Other State Programs

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 6.56% for the 2022-23 fiscal year for Child Nutrition and other State categorical programs. It also includes an increase in the Special Education base rate from \$715/ADA to \$820/ADA.

CalSTRS and CalPERS Employer Contributions

The California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. On May 4, 2022, the CalSTRS Board adopted an employer contribution rate of 19.1% for 2022-23. In the latest CalSTRS actuarial valuation report, it is projected that the employer contribution rates will remain steady at 19.1% through CalSTRS' full funding goal date of 2046. The California Public Employees' Retirement (CalPERS) Board adopted an employer contribution rate of 25.37% for 2022-23 (up 2.46% from the 2021-22 rate of 22.91%)

Adopted/projected Cal PERS and CalSTRS rates are as follows:

	21/22 Estimated Actuals	22/23 Adopted	23/24 Projection	24/25 Projection
CalPERS Employer Rate	22.91%	25.37%	25.20%	24.60%
CalSTRS Employer Rate	16.92%	19.10%	19.10%	19.10%

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2020-21, property tax revenues increased about 5.0% over the prior year and they are expected to increase another 4.3% in 2021-22. Based on current trends, we are projecting increases in property taxes of 3% per year for the next three years.

Enrollment and ADA

Enrollment and attendance information for the current 2021/22 Estimated Actuals, 2022-23 Adopted budget year and the next two budget years are listed below:

	21/22 Estimated Actuals	22/23 Adopted	23/24 Projection	24/25 Projection
Enrollment	7,296	7,369	7,443	7,517
ADA Yield	91.5%	94.0%	95.5%	95.5%
ADA (Excl. County ADA)	6,678	6,927	7,108	7,179
% Increase (Decrease) Enrollment	3.7%	0.8%	1.0%	1.0%
# Increase (Decrease) Enrollment	262	61	74	74
Funded ADA (excl. County ADA)	7,053	7,053	7,108	7,179
% Increase (Decrease) Funded ADA # Increase (Decrease) Funded ADA	1.5% 106	1.5% 106	0.8% 55	1.0% 71

2021-22 ADA & LCFF Funding

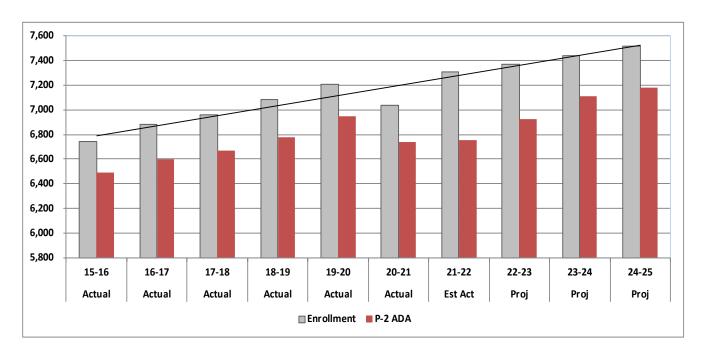
In 2021-22, we gained back the enrollment we had lost in 2020-21 due to the pandemic and also gained another 90 students, for a total increase of 262 students over the prior year. For the 2021-22 estimated actuals ADA, we have used the Governor's May Revision proposed COVID-19 Relief ADA for funding purposes. This would allow districts to apply their 2019-20 ADA yield percentage to their 2021-22 October enrollment to determine their funded 2021-22 ADA. For our district, our funded ADA would be 7,053, an increase of 106 ADA above the second interim projected ADA.

2022-23, 2023-24 and 2024-25 Projected ADA & LCFF Funding

For 2022-23, we continue to see new students enrolling and are projecting a 0.8% increase, or 61 students. An additional 1.0% increase for the next two years of 74 students for both 2023-24 and 2024-25. The district's ADA yield percentage at 2021-22 P-2 was 91.5%, significantly lower than our pre-COVID ADA yield percentage, which was generally between 95.5% and 96.0%. For 2022-23, we have projected that this yield will increase to 94.0%, a significant increase from 2021-22 of 91.5% but still short of our pre-COVID yield.

We are projecting our 2022-23 LCFF funding ADA based on the prior year 2021-22 COVID Relief ADA of 7,053 as the prior year ADA is higher than the 2022-23 projected ADA of 6,927. For 2023-24 and 2024-25, we are applying an ADA yield of 95.5%, which will result in 7,108 ADA (an increase of 55 ADA) and 7,179 ADA (an increase of 71 ADA) respectively.

The following chart shows seven years of historical and three years of projected enrollment data:



Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds because the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Estimated Actuals Budget to 2022-23 Adopted Budget is presented below:

Contributions to Restricted Programs									
2021-22 Estimated Actuals vs 2022-23 Adopted Budget									
<u>Program</u>	<u>Resource</u>	2021-22 Est Actuals	2022-23 <u>Adopted</u>	<u>Change</u>	<u>Comments</u>				
Special Ed-Basic Grant (PL94- 142)	3310 *	\$1,927,824	\$2,379,803	\$451,979	Savings in 21-22 from position vacancies and lack of available substitutes, step & column costs, 2.46% inc in PERS rate				
Special Education	6500 *	\$7,342,749	\$8,099,288	\$756,539	Inc in NPS & NPA costs, added 1.5 FTE RSP teachers, savings in 21-22 from position vacancies and lack of available substitutes, step & column costs, inc in STRS and PERS rates				
Routine Repair & Maintenance	0.450	40.004.000	40.007.500	4040.000	21-22 budget is based on 19-20 actuals, 22- 23 budget will be updated for 21-22 actuals. Actual contributions will be based on actual				
(RRM) RDA Funds - Facilities	8150 9030	\$2,324,203 (\$350,000)	\$2,637,533 (\$350,000)	\$313,330 \$0	expenditures for each year.				
Total Contribution to Restrict	ed Programs	\$11,244,776	\$12,766,624	\$1,521,848					
Total Special Ed Contribution		\$ 9,270,573	\$10,479,091	\$ 1,208,518					

Contribution to Routine Repair & Maintenance (RRM)

The 2022-23 State-required contribution to RRM is funded through a combination of \$2,324,203 of unrestricted funds and \$350,000 of restricted RDA funds. The RRM contribution is budgeted at 3% of the District's budgeted 2022-23 expenditures and transfers out. The final 2021-22 general fund contribution will be recalculated at year-end based on 3% of actual 2021-22 general fund expenditures and transfers out, and adjusted accordingly.

Expenditures for Twelve Bridges High School

Included in the 2022-23 budget are startup and ongoing operational costs for the Twelve Bridges High School. We have included ongoing expenses for administration, office/clerical, custodial, grounds and cafeteria staffing along with any additional certificated support staffing as part of the operations of the school in the budget year, 2024-25 and 2025-26. Teaching staff has been increased in 2022-23 budget year for the additional of the 11th grade of the new high school, along with growth in enrollment based on 2022-23 student registrations. As we move through the third year of TBHS in 2023-24, we will continue to adjust the budget for the appropriate operations of the high school based on projected enrollment. The new high school will reach all four grades of enrollment at the beginning of the 2023-24 school year.

Negotiations Update

Negotiations for salary and benefits are completed for the 2021-22 school year. Negotiated tentative agreements for WPTA and CSEA and negotiated salary increases for all other employee groups for the 2022-23 school year will be presented to the board for approval at its June 21, 2022 meeting. The projected salary and benefit costs associated with these agreements are shown as reserved in the "Committed" section of the 2022-23, 2023-24 and 2024-25 ending Fund Balances reserves. As the 2022-23 salary and benefit costs are on-going, the reserve is compounded in each subsequent budget year.

Cash

In prior years the district has used Tax Revenue Anticipation Notes (TRANS) to meet its cash flow needs between property tax revenue receipts. However, based on 2022-23 cash projections, and rapidly increasing interest rates, the district has opted not to issue TRANS this year and participate in the Placer County Dry Period Financing program. At its May 17, 2002 meeting, the Board approved the district's application for temporary borrowing of treasury funds for dry period financing with Placer County, if needed, for the 2022-23 fiscal year. The interest costs for this type of borrowing are significantly less than a TRANS

Components of Ending Fund Balance

Details of the Components of Ending Fund Balance for 2022-23, 2023-24 and 2024-25 are listed below:

	Adopted Budget	Projection	Projection
	2022-23	2023-24	2024-25
	Combined	Combined	Combined
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted:	5127127	F 01 2 770	5 45 4 9 1 4
State, Federal and Local programs	5,137,137	5,813,778	6,464,014
Committed:	-		
Est. 22/23 Negotiation Settlement Costs - All Employees Additional LCFF Supplemental	4,693,802	9,528,418	14,507,016
Required Budget 24-25 only	-	-	144,110
Unassigned/Unappropriated: Economic Uncertainty @ 3% Unassigned Economic Uncertainty	2,841,875	2,818,259	2,871,715
surplus/(deficit)	3,726,009	2,009,153	2,165,561
Total Ending Fund Balance	16,403,823	20,174,608	26,157,417
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	6.9%	5.1%	5.3%

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *Non-Spendable*, *Restricted*, *Committed or Unassigned/Unappropriated*.

Fund Balance Reserves – Cap on District Reserves

Senate Bill (SB) 751 (Hill, Statutes of 2017) sets the threshold for triggering the cap on district reserves and the limits of how much school districts can maintain in their local reserves. The State now requires that for a district our size that limited our *Unassigned* or *Assigned* fund balance reserves to 10% of total expenditures and other outgo. This limit includes the 3% *Reserve for Economic Uncertainties*. As noted above, the District is meeting the 10% cap of *Unassigned* and *Assigned* reserves at 6.9% in 2022-23, 5.1% in 2023-24 and 5.3% in 2024-25.

Committed Reserves

The district has *Committed* reserves for the on-going cost of 2022-23 negotiations settlements in all three budget years and a reserve of \$144,110 in 2024-25 for additional required LCFF Supplemental program expenditures.

Unassigned/Unappropriated Reserve

For the 2022-23 budget year and next two budget years, the district is meeting the minimum 3% Reserve for Economic Uncertainties. While this reserve is over \$2.8 million for all three years, this amount only represents approximately 2 weeks of employee payroll. Amounts that are not specifically identified for designated uses as noted above are included in the Reserve – Unassigned Economic Uncertainty Surplus.

Placer County Office of Education and The Common Message continues to reinforce the need for adequate reserve levels. Given the current employment and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Other Funds Of The District - 2022-23 Adopted Budget

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2022-23 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals reporting. Fund 52 - Debt Interest and Redemption Fund is not presented as there is no working budget in fund for the 2022-23 school year.

A summary of the fund balances is listed below.

			20	22-23 ADOP	TEC	BUDGET		
	E	Beginning						Ending
	Fu	nd Balance		Revenues	Ex	penditures	Fu	ınd Balance
Fund 11 - Adult Education Fund	\$	22,908	\$	112,000	\$	112,000	\$	22,908
Fund 12 - Child Development Fund	\$	11,271	\$	_	\$	-	\$	11,271
Fund 13 - Cafeteria Fund	\$	903,946	\$	2,853,598	\$	3,272,685	\$	484,859
Fund 17 - Special Reserve for Other								
Than Capital Outlay	\$	725,765	\$	1,400	\$	-	\$	727,165
Fund 21 - Building Fund	\$	1,458,493	\$	111,148	\$	302,911	\$	1,266,730
T dild 21 - Building F dild	Ψ	1,400,400	Ψ	111,140	Ψ	302,311	Ψ	1,200,730
Fund 22 - Building Fund	\$	8,896,683	\$	-	\$	111,418	\$	8,785,265
Fund 25 - Capital Facilities Fund	\$	8,012,458	\$	4,020,000	\$	1,341,734	\$	10,690,724
Fund 35 - County Schools Facilities	Ψ	0,012,450	Ψ	4,020,000	Ψ	1,341,734	Ψ	10,090,724
Fund	\$	35,649	\$		\$		\$	35,649
Fund 40 - Special Reserve for	Ψ	33,043	Ψ	_	Ψ		Ψ	33,049
Capital Outlay Projects	\$	1,907,803	\$	6,000	\$	-	\$	1,913,803
Fund 49 - Debt Service Fund for	т	-,,	<u> </u>		<u> </u>		<u> </u>	-,,
Blended Component Units	\$	18,999,635	\$	10,238,052	\$	7,311,371	\$	21,926,316
Fund 71 - Retiree Benefit Fund	\$	7,420	\$	-	\$	•	\$	7,420
Fund 73 - Foundation Private-								
Purpose Trust Fund	\$	162,775	\$	-	\$	-	\$	162,775

The detail and purpose for all other funds are listed below and on the following pages.

Fund 11 - Adult Education Fund	2021-22	2022-23
Fund is used to account for all revenues and expenses for adult education programs.	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	22,908	22,908
Revenues & Transfers In	112,000	112,000
Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out Total Expenses	63,794 39,469 1,627 7,110 112,000	58,781 42,890 2,227 8,102 112,000
Surplus (deficit) Ending Fund Balance, June 30,	22,908	- 22,908
Fund 12 - Child Development Fund	2021-22	2022-23
Fund is used to account for all revenues and expenses to operate child development programs.	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	11,271	11,271
Revenues & Transfers In	-	-
Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out Total Expenses	- - - -	- - - -
Surplus (deficit) Ending Fund Balance, June 30,	- 11,271	- 11,271

Fund 13 - Cafeteria Fund	2021-22	2022-23
Fund is used to account for all revenues and expenses to operate the food service	Estimated	Adopted
program.	Actual	Budget
		3.1
Beginning Fund Balance, July 1	638,249	903,946
Revenues	3,095,511	2,853,598
Transfers In	-	-
Total Revenues & Transfers In	3,095,511	2,853,598
Expenses		
Salaries	760,487	976,884
Benefits	354,629	472,948
Supplies	1,339,878	1,503,300
Other Services, Capital Outlay, Transfe	374,820	319,553
Total Expenses	2,829,814	3,272,685
Surplus (deficit)	265,697	(419,087)
Ending Fund Balance, June 30,	903,946	484,859
Fund 17 - Special Reserve for Other Than Capital Outlay Projects Fund is used to account for special reserves	2021-22	2022-23
Than Capital Outlay Projects	2021-22 Estimated Actual	2022-23 Adopted Budget
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands	Estimated	Adopted
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve.	Estimated Actual	Adopted Budget
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out	Estimated Actual 722,765	Adopted Budget 725,765
Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out Total Expenses	Estimated Actual 722,765 3,000	Adopted Budget 725,765 1,400

Fund 21 - Building Fund	2021-22	2022-23
Fund is used to account for proceeds from bond and other long term financing used for	Estimated	Adopted
construction projects.	Actual	Budget
L		J
Beginning Fund Balance, July 1	2,348,778	1,458,493
Revenues & Transfers In	837,703	111,148
Expenses		
Salaries	208,549	208,549
Benefits	94,104	94,362
Supplies	614,004	-
Other Services, Capital Outlay, Transfe	•	-
Total Expenses	1,727,988	302,911
Surplus (deficit)	(890,285)	(191,763)
Ending Fund Balance, June 30,	1,458,493	1,266,730
	2004.00	
Fund 22 - Building Fund Fund is used to account for proceeds from	2021-22	2022-23
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge	Estimated	Adopted
Fund is used to account for proceeds from bond and other long term financing used for		
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge	Estimated	Adopted
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects.	Estimated Actual	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In	Estimated Actual 11,194,384	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1	Estimated Actual 11,194,384	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses	Estimated Actual 11,194,384	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries	Estimated Actual 11,194,384	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits	Estimated Actual 11,194,384 71,542	Adopted Budget 8,896,683 - - - -
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies	Estimated Actual 11,194,384 71,542	Adopted Budget
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Capital Outlay, Transfe	Estimated Actual 11,194,384 71,542 2,369,243	Adopted Budget 8,896,683 - - - - - 111,418
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects. Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Capital Outlay, Transfe	Estimated Actual 11,194,384 71,542 2,369,243	Adopted Budget 8,896,683 - - - - 111,418

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES

2022-23 Annual Budget Adoption

Fund 25 - Capital Facilities Fund	2021-22	2022-23
·		2022-20
payments received from developers.		
Expenditures are made for Facilities department positions and student growth	Estimated	Adopted
	Actual	Budget
facility expenses. Any excess is transferred to Fund 49 for debt service.		
to I dild 49 for dept service.		
Beginning Fund Balance, July 1	2,610,137	8,012,458
Revenues & Transfers In	6,885,555	4,020,000
Expenses		
Salaries	106,424	106,570
Benefits	44,957	45,164
Supplies	97,466	5,000
Other Services, Capital Outlay, Transfe	1,234,387	1,185,000
Total Expenses	1,483,234	1,341,734
,	, ,	, ,
Surplus (deficit)	5,402,321	2,678,266
Ending Fund Balance, June 30,	8,012,458	10,690,724
Fund 35 - County School Facilities Fu	2021-22	2022-23
· ·	Catimatad	Adoptod
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be	Estimated Actual	Adopted Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings		<u>-</u>
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be	Actual	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies	Actual 30,649	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Capital Outlay, Transfe_Total Expenses	30,649 5,000	Budget
State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be Beginning Fund Balance, July 1 Revenues & Transfers In Expenses Salaries Benefits Supplies Other Services, Capital Outlay, Transfe	Actual 30,649	Budget

Fund 40 - Special Reserve for Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.	2021-22 Estimated Actual	2022-23 Adopted Budget
Beginning Fund Balance, July 1	1,934,392	1,907,803
Revenues & Transfers In	4,050	6,000
Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out Total Expenses	- - - 30,639 30,639	- - - -
Surplus (deficit) Ending Fund Balance, June 30,	(26,589) 1,907,803	6,000 1,913,803
Fund 49 - Debt Service Fund for Blended Component Units Fund is used to account for payment of principal and interest on long-term debt.	2021-22 Estimated Actual	2022-23 Adopted Budget
Beginning Fund Balance, July 1	14,813,387	18,999,635
Revenues & Transfers In	11,449,592	10,238,052
Expenses Salaries Benefits Supplies Other Services, Outgo, Transfers Out Total Expenses	- - - 7,263,344 7,263,344	- - - 7,311,371 7,311,371
Surplus (deficit) Ending Fund Balance, June 30,	4,186,248 18,999,635	2,926,681 21,926,316

Fund 71 - Retiree Benefit Fund Fund is used to account for postemployment benefit plan trust activity.	2021-22 Estimated Actual	2022-23 Adopted Budget
Beginning Fund Balance, July 1	7,295	7,420
Revenues & Transfers In	125	-
Expenses Benefits Other Services, Outgo, Transfers Out Total Expenses	- - -	- - -
Surplus (deficit)	125	-
Ending Fund Balance, June 30,	7,420	7,420
Fund 73 - Foundation Private- Purpose Trust Fund Fund is used to accounts for gifts and donations designated for student scholarships.	2021-22 Estimated Actual	2022-23 Adopted Budget
Beginning Fund Balance, July 1	163,775	162,775
Revenues & Transfers In	500	-
Expenses Supplies Other Services, Outgo, Transfers Out Total Expenses	- 1,500 1,500	- - -
Surplus (deficit)	(1,000)	-
Ending Fund Balance, June 30,	162,775	162,775

ANNUAL BUDGET REPORT: July 1, 2022 Budget Adoption Insert "X" in applicable boxes: This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district compiled with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127. Budget available for inspection at: Public Hearing: Place: 600 6th Street, Suite 400 Date: June 17, 2022 Date: June 21, 2022
Insert "X" in applicable boxes: This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127. Budget available for inspection at: Public Hearing: Place: 600 6th Street, Suite 400 Date: June 17, 2022 Date: June 21, 2022
This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127. Budget available for inspection at: Public Hearing: Flace: 600 6th Street, Suite 400 Date: June 17, 2022 Date: June 21, 2022
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Budget available for inspection at: Place: Date: Date:
Budget available for inspection at: Public Hearing: 600 6th Street, Suite 400 Place: Street, Suite 400 Date: June 17, 2022 Date: June 21, 2022
Place: 600 6th Street, 600 6th Street, Place: Street, Suite 400 Place: Street, Suite 400 Date: June 17, 2022 Date: June 21, 2022
Place: Street, Place: Street, Suite 400 400
Date: June 17, 2022 Date: June 21, 2022

Time: 06:30 PM
Adoption June 21, 2022 Date:
Signed:
Clerk/Secretary of the Governing
Board
(Original signature required)
requiredy
Contact person for additional information on the budget reports:
Name: Carrie Carlson Telephone: (916) 645-6350
Title: Director of Business Services E-mail:

Criteria and Standards Review Summary

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

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

3	ADA to Enroliment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	x	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6а	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		x
66	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		x
В	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	mhrennth-reservement chresservement
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	and describes the feet from the conference of th
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	And and the second of the seco
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)	The second secon		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x

	Budget Certifications	D8BYA622	2WM(20	22-23
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		x
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPE8)?		x
		 If yes, are they lifetime benefits? 	х	
		If yes, do benefits continue beyond age 65?	х	
		If yes, are benefits funded by pay-as- you-go?	х	
S 7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
\$8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	×	
		Classified? (Section S8B, Line 1)	х	
		Management/supervisor/confidential? (Section S8C, Line 1)	х	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		Approval date for adoption of the LCAP or approval of an update to the LCAP:		21,
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	***************************************	X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	And have been desired and the state of the s
ADDITIONAL FISCAL INDICATORS (conti	nued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	x	
A7	Independent Financial Sy stem	Is the district's financial system independent from the county office system?	x	
	······			

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
А9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	

G = General Ledger Data; S = Supplemental Data

		Data Sup	plied For:
Form	Description	2021-22 Estimated Actuals	2022-2 Budge
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	**************************************	V350/
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund	<u></u>	
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		***************************************
19	Foundation Special Revenue Fund		Total Control of the
20	Special Reserve Fund for Postemployment Benefits		<u> </u>
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		***************************************
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		**************************************
62	Charter Schools Enterprise Fund		- And have the second and the second
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		VIII. O TO THE STATE OF THE STA
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
Α	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		

acer County			D88 1A6Z2WM(2022-23
СВ	Budget Certification		s
CC	Workers' Compensation Certification		\$
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	en e
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified

Placer County

-3.8% 0.0% -74.9% 0.0% 3.0% 4.8% -6.1% 0.0% 0.0% 0.0% -74.1% -15.7% 9.8% -76.7% -17.9% -2.0% -29.8% -20.6% -97.9% 0.1% 22.9% -100.0% 2,866.1% % Diff Column C & F 77,166,264.00 2,642,441.00 8,505,393.00 93,898,161.00 24,667,324.00 (100,855,00) 0.00 0.00 0.00 0.00 17,234,838.00 5,584,063.00 39,180,295.00 12,300,067,00 7,111,896.00 9,474,089.00 46,000,00 2,025,000,00 94,703,816.00 (805,655.00) 25,360.00 (831,015,00)(25,360.00) Total Fund col. D + E (F) 0.00 0.00 6,208,877.00 (11,853,094.00) 0.00 0.00 4,397,450.00 8,947,567.00 1,635,883.00 2,751,766.00 6,000.00 2,000,000,00 1,379,523.00 27,327,066.00 12,766,624.00 12,766,624.00 913,530.00 4,223,607.00 2022-23 Budget Restricted (E) 15,473,972.00 7,114,582.00 4,418,725.00 1,298,224.00 2,642,441.00 32,971,418.00 7,902,617.00 15,719,757,00 5,476,013.00 6,722,323.00 40,000.00 25,000.00 67,376,750,00 11,047,439.00 8 0.00 0.0 13,011,231.00 (1,480,378.00)25,360.00 (12,766,624.00) (12,791,984.00) (1.744,545,00)Unrestricted (D) 75,868,040,00 78,424,189,00 1,165,338.00 1,390,811.00 0.00 70,263,606.00 5,699,936,00 97.641,326.00 9.0 0.0 11,321,099,00 10,356,685,00 39,175,818.00 11,942,587.00 23,527,987,00 10,129,605.00 11,933,754.00 2,196,023.00 2,022,140,00 (82,046.00) 100,845,868,00 (3,204,542,00) 24,505.00 25,350.00 0,00 (855.00) 20,440,235.00 (3,205,397,00) Total Fund col, A + B (C) 2021-22 Estimated Actuals 1,298,224.00 25,505,695.00 38,617,177,00 (13,111,482.00) 0.00 0.00 0.0 6,039,925.00 11,321,099.00 8,907,189.00 3,979,183.00 8,782,940.00 4,965,689.00 9,429,052.00 4,928,089.00 5,102,724.00 2,038,752.00 1,997,140.00 1,372,771.00 24,505.00 11,270,659.00 11,295,164.00 (1.816,318.00)Restricted (B) 0.00 72, 135, 631.00 62,228,691.00 0.00 68,965,382.00 1,449,496.00 1,720,753.00 30,392,878.00 6,976,898.00 14,098,925.00 5,201,516.00 6,831,030.00 157,261.00 25,000.00 (1,454,817,00)9,906,940,00 0,0 25,360.00 0.00 (11,270,659.00) (1,389,079.00) 14,400,310.00 (11,296,019.00) Unrestricted € 7100-7299 7400-7499 3010-8099 3100-8299 8300-8599 000-1999 2000-2999 3000-3999 5000-5999 6669-0009 7300-7399 3900-8929 7600-7629 3930-8979 7630-7699 3600-8739 1000-4999 9980-8999 Object Codes 9791 Resource Codes FINANCING SOURCES AND USES (A5 - B9) Services and Other Operating Expenditures C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) Other Outgo - Transfers of Indirect Costs 7) Other Outgo (excluding Transfers of Indirect Costs) D. OTHER FINANCING SOURCES/USES F. FUND BALANCE, RESERVES 4) TOTAL, OTHER FINANCING SOURCES/USES a) As of July 1 - Unaudited 9) TOTAL, EXPENDITURES 1) Beginning Fund Balance 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES 2) Other Sources/Uses 1) Certificated Salaries 4) Books and Supplies 3) Employee Benefits 2) Classified Salaries 1) Interfund Transfers 2) Federal Revenue B. EXPENDITURES b) Transfers Out a) Transfers In 1) LCFF Sources 6) Capital Outlay 3) Contributions A. REVENUES a) Sources b) Uses Description

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2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

							The state of the s		
			20	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (臣)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	00'0	00.00	00.00	0.00	0.00	00:00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,400,310.00	6,039,925.00	20.440,235.00	13,011,231.00	4,223,607.00	17,234,838.00	-15.7%
d) Other Restatements		9795	0.00	00.0	0.00	00.0	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,400,310.00	6,039,925.00	20,440,235.00	13,011,231.00	4,223,607.00	17,234,838.00	-15,7%
2) Ending Balance, June 30 (E + F1e)			13,011,231.00	4.223,607.00	17,234,836.00	11,266,686.00	5,137,137.00	16,403,823.00	4.8%
Components of Ending Fund Balance									
a) Nonspendable				Clean for the section of the section		,			
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000,00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	248,804.54	00.00	248,804.54	00.0	00.00	00.00	-100.0%
All Others		9719	0.00	0,00	0.00	0.00	00.00	0.00	0.0%
b) Restricted		9740	00.0	4.223,607.00	4,223,607.00	00.0	5,137,137.00	5,137,137.00	21.6%
c) Committed			e de constante de la constante	ediline managementarian (desentarian) and managementarian (desentarian) an	, 	Ambilli Maria et il disensal grande essensa et diskinim dell'historidà disensa mara de	Armania de	and the second s	
Stabilization Arrangements		9750	0.00	0.00	00.00	00.00	0.00	00.00	%0.0
Other Commitments		9760	2,464,932.00	00.0	2,464,932.00	4,693,802,00	00.0	4,693,802.00	90,4%
Supplemental Funds • 2021/22 Carry ov er	er 0000	9760	2,464,932.00		2,464,932,00		-	00.0	
Estimated 2022/23 Negotiation Settlement Costs - All Employees	0000	0916			00.00	4, 693, 802.00		4,693,802,00	
d) Assigned				ten communication		and the second			debalisment blancarto altura decinoloce en energia
Other Assignments		9780	0.00	00.0	00.00	00.00	0.00	0.00	%0.0
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,026,137.00	0.0	3,026,137.00	2,841,875.00	0.00	2,841,875.00	-6.1%
Unassigned/Unappropriated Amount		9790	7,266,357.46	0.00	7,266,357.46	3,726,009.00	0.00	3,726,009.00	-48.7%
G. ASSETS						-			
1) Cash				reneral de la maria					
a) in County Treasury		9110	27,776,431.68	(5,987,230.45)	21,789,201.23			•	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.90	0.00	00:00				
b) in Banks		9120	00.0	00.00	00.00				•
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	00'0	00.00	00'0				
e) Collections Awaiting Deposit		9140	1,802.65	0.00	1,802.65				
2) Invostments		9150	00.00	0.00	00'0				
3) Accounts Receivable		9200	0.00	2,203,811.61	2,203,811,61				
4) Due from Grantor Government		9290	00'0	00'0	0.00				
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2			Page	Page 2 of 11			Form Last Revise Sub	Printed: 67/4/2022 12:41:45 PM Form Last Revised: 6/14/2022 7:01:21 PM -07:00 Submission Number: D8BYA622WM	2:41:45 PM PM -07:00 3YA6Z2WM

2022-23 Budget, July 1 General Fund / County School Sarvice Fund Expenditures by Object

Western Placer Unified Placer County

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Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds	VARIAGO LA	9310	00.0	81,08	81.08				
6) Stores		9320	00'0	00'0	00.00				
7) Prepaid Expenditures		9330	248,804.54	0.00	248,804.54				
8) Other Current Assets		9340	00.00	00'0	00'0				
9) TOTAL, ASSETS			28,032,038.87	(3,783,337,76)	24,248,701.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	00.00	0.00	00:00				
2) TOTAL, DEFERRED OUTFLOWS			00.00	0.00	00.00				
I. LIABILITIES									
1) Accounts Pay able		9500	1,308,002.84	50,567.86	1,358,570.70				
2) Due to Grantor Governments		9590	00'0	0.00	00.00				
3) Due to Other Funds		9610	00'0	362.33	362.33				
4) Current Loans		9640	00.00	0.00	00'0				
5) Unearned Revenue		9650	00:00	467,787.64	467,787.64				
6) TOTAL, LIABILITIES			1,308,002.84	518,717,83	1,825,720,67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflaws of Resources		0696	00.00	0,00	00.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	00.00				
K. FUND EQUITY				Sa, adding a state of the state					
Ending Fund Balance, June 30				galangi dangga kanggi	1443-1173				
(G9 + H2) - (I6 + J2)			26,724,036.03	(4,302,055.59)	22,421,980.44				
LCFF SOURCES									
Principal Apportionment			en electrica en electrica el el			10 N. JOSEPH VA.			
State Aid - Current Year		8011	25,540,764.00	00'0	25,540,754.00	32,117,962.00	00.00	32,117,962.00	25.8%
Education Protection Account State Aid - Current Year		8012	1,414,344.00	0.00	1,414,344.00	1,414,257.00	000	1,414,257.00	0.0%
State Aid - Prior Years		8019	137,097.00	0.00	137,097.00	00.00	00.0	00.00	-100.0%
Tax Relief Subventions			Marining Vary gargings						=
Homeowners' Exemptions		8021	335,485.00	0.00	335,485.00	335,485.00	0.00	335,485.00	%0'0
Timber Yield Tax		8022	00.00	00'0	00'0	00.00	00'0	0.00	%0'0
Other Subventions/In-Lieu Taxes		8029	27,00	0.00	27.00	27.00	0.00	27.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	53,233,469.00	0.00	53,233,469.00	54,200,469,00	0.00	54,200,469.00	1,8%
Unsecured Roll Taxes		8042	1,165,901.00	00'0	1,165,901.00	1,165,901.00	0.00	1,165,901.00	%0'0
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2			Page	Page 3 of 11			Form Last Revise Sub	Printed: 6/14/2022 12:41:45 PM Form Last Revised: 6/14/2022 7:01:21 PM-07:00 Submission Number: D8BYA6Z2WM	2:41:45 PM I PM -07:00 BYA6Z2WM

2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

	The state of the s		20	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Prior Years' Taxes		8043	11,724.00	0,00	11.724.00	11,724.00	000	11,724.00	0,0,0
Supplemental Taxes		8044	873,037,00	00'0	873,037.00	873,037.00	00°0	873,037.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	0.00	2,269,858.00	2,269,858.00	0.00	2,269,858.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	0.00	769,685.00	769,685.00	0.00	769,685.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	00.0	00'0	00'0	0.00	00'0	0.0%
Miscellaneous Funds (EC 41604)		į	and successful and a design of the first of	A THE STATE OF THE	And taken of variable which which was the commentation of the comm		The state of the s		Anton and the An
Roy alities and Bonuses Other In-Lieu Taxes		8081	00.00	00.0	0.00	0.00	0.00	0.00	%0.0
Less: Non-LCFF (50%) Adjustment		8089	00'0	000	00:0	00:00	0.00	00:0	0.0%
Subtotal, LCFF Sources			85,751,391.00	00.0	85,751,391.00	93,158,405.00	0.00	93,158,405.00	8.6%
LCFF Transfers Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	00'0		00.0	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	00.00	0.00	00:0	00.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(16,786,009.00)	0.00	(16,785,009.00)	(17,290,365,00)	90'0	(17,290,365,00)	3.0%
Property Taxes Transfers		8097	00.0	1,298.224.00	1,298,224.00	00'0	1,298,224.00	1,298,224.00	%0.0
LCFF/Rev enue Limit Transfers - Prior Years		8099	00.0	00.0	0.00	00'0	0.00	0.00	0,0%
TOTAL, LCFF SOURCES			68,965,382,00	1,298,224.50	70,263,606.00	75,868,040.00	1,298,224.00	77,166,264.00	9.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0,00	00'0	%0'0
Special Education Entitlement		8181	0.00	1,274,904.00	1,274,904.00	0.00	1,274,904.00	1,274,904.00	0.0%
Special Education Discretionary Grants		8182	00'0	147,034.00	147,034.00	0.00	147,034.00	147,034.00	%0.0
Child Nutrition Programs		6220	00:00	0.00	0.00	00.0	0.00	0.00	0.0%
Donated Food Commodities		8221	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0,00	0.00	%0.0
Wildlife Reserve Funds		8280	0.00	0.00	00.0	0.00	00'0	0.00	%0.0
FEMA		8281	00.00	0.00	00.0	00.00	0.00	0.00	%0.0
Interagency Contracts Between LEAs		8285	00.00	0.00	00:00	00'0	0.00	00.00	0.0%
Pass-Through Revenues from Federal Sources		8287	00.0	0.00	00.0	00.00	00'0	00.00	0.0%
Title I, Part A, Basic	3010	8290		1,083,643,00	1,083,643.00		809,797.00	809,797.00	-25.3%
Title I, Part D, Local Delinquent Programs	3025	8290	The state of the s	0.00	00.0		0.00	0.00	%0.0
Title II, Part A, Supporting Effective Instruction	4035	8290		188,604.00	188.604.00		168,847.00	168,847.00	-10.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2			Page	Page 4 of 11			Form Last Revise Subr	Printed: 6/14/2022 12:41:45 PM Form Last Revised: 6/14/2022 7:01:21 PM -07:00 Submission Number: D8BYA622VWM	2:41:45 PM PM -07:00 3YA6Z2WM

Western Placer Unified Placer County

31669510000000 Form 01 D8BYA6Z2WM(2022-23)

			202	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		136,788.00	136,788.00		74,295.00	74,295.00	-45.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	TO THE PROPERTY OF THE PROPERT	0.00	0.00	And the state of t	00'00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	6290		283,235.00	283,235.00		102,336.00	102,336.00	-63.9%
Career and Technical Education	3500-3599	8290	- CONTROL OF THE PARTY OF THE P	45,227.00	45,227.00		45,828.00	45,828.00	1.3%
All Other Federal Revenue	All Other	8290	00.0	8,161,864,00	8,161,664.00	0.00	19,400.00	19,400.00	-99.8%
TOTAL, FEDERAL REVENUE			00.0	11,321,099.00	11,321,099.00	0.00	2,642,441.00	2,542,441.00	-76.7%
OTHER STATE REVENUE	Adulte ferrike elektrike seringererringererrent elektrikerrikerrerrerrerrerrerrerrerrer		A CONTRACTOR OF THE PROPERTY O			endebrant kahadalaran berandakan terminya endebrantan akhadalaran kahadalaran kanadaran endebrandaran endebran	odne sveljelje svenski sveternik sa svenska da svenska svenska svenska svenska svenska svenska svenska svenska	A MATERIAL STRUCTURE STRUC	
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	00:00	0.0%
Special Education Master Plan			The state of the s	And the second content of the second content	the same of the sa	manufactura de destado de destado de tentro de	er-tern belieben den webbelen den de debelekter mannen er en		
Current Year	6500	8311		0.00	00.00		0.00	00'0	%0.0
Prior Years	0059	8319		00'0	0.00		00.00	00.0	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	00.0	0.00	00.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	00.0	00.00	00.00	0.0%
Child Nutrition Programs		8520	0.00	69,448.00	69,448,00	00'0	00.00	00'0	-100.0%
Mandated Costs Reimbursements		8550	292,847.00	0.00	292,847.00	302,297.00	0.00	302,297.00	3.2%
Lottery - Unrestricted and Instructional Materials		8550	1,135,406.00	452,769.00	1,588,175.00	1,088,514,00	434,070.00	1,522,584.00	4.1%
Tax Retief Subventions			State and and a service				MATERIAL PARTY.		
Restricted Levies - Other									_
Homeowners' Exemptions		8575	0.00	0.00	00.00	0.00	00.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00.0	0.00	0.00	00.00	00.00	0.00	%0.0
Pass-Through Revenues from									
State Sources		8587	0.00	00'0	00.00	00'0	00.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		654,723.00	654,723.00		503,545.00	503,545.00	-23.1%
Charter School Facility Grant	6030	8590		0.00	0.00		00:00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		00.0	00.00		00.00	00.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		00.00	00.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		277,893,00	277,893.00		101,793.00	101,793.00	-63.4%
American Indian Early Childhood Education	7210	8590	The state of the s	00.0	00.0	The state of the s	00.00	00.00	0.0%
=			and the fortified a 1 the first of the first			bearing the distributed of the state of the			

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California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

31669510000000 Form 01 D8BYA6Z2WM(2022-23)

	PARTICIONAL SECTION SE								
			202	2021-22 Estimated Actuals	9		2022-23 Budget		J
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Specialized Secondary	7370	8590		00.00	00'0		00.00	00'0	0.0%
All Other State Revenue	Ail Other	8590	21,243.00	7,452,356,00	7,473,599.00	00'0	6,075,174.00	6,075,174.00	-18.7%
TOTAL, OTHER STATE REVENUE			1,449,496.00	8,907,189.00	10,356,685.00	1,390,811,00	7,114,582.00	8,505,393.00	-17.9%
OTHER LOCAL REVENUE	and descriptions are a second of the second		Temple de la companya del la companya de la company	And the state of t	and spirit, and a fair and a second services with the second seco	demokratikariska konstantiko karista de Adalika sa Osimika e Adalika kandin farataria da bada	als der forst der der der der ferens der	AND THE RESIDENCE OF THE PARTY	
Other Local Revenue									=
County and District Taxes								and the second second	
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	00.0	0.00	00.0	00:00	0.0%
Unsecured Roll		8616	0.00	00.0	00.0	00'0	00.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	00.0	0.00	00'0	00.00	00.00	0.0%
Supplemental Taxes		8618	00.0	00.0	00'0	0,00	00.00	00.0	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	00.00	0.00	00.00	00.00	0.0%
Other		8622	0.00	00.00	00.00	0.00	00.0	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	ţo:	8625	0.00	350,000.00	350,000,00	00'0	350,000,00	350,000,00	%0.0
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	00.0	00.0	0.00	0.00	%0`0
Sales									
Sale of Equipment/Supplies		8631	00'0	00'0	00.00	00'0	0,00	00:00	0.0%
Sale of Publications		8632	0.00	00.00	00'0	0.00	00.0	00.00	0.0%
Food Service Sales		8634	0.00	0.00	00.00	0.00	0:00	00.00	0.0%
All Other Sales		8639	0.00	00'0	00'0	0.00	0.00	00.00	0.0%
Leases and Rentals		8650	141,000.00	00'0	141,000.00	145,000.00	00.00	145,000.00	2.8%
Interest		8660	466,884.00	00'0	466,884.00	50,000.00	00.00	50,000.00	-89.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	00.0	00.0	0.0%
Transportation Fees From Individuals		8675	26,000.00	00'0	26,000,00	28,000.00	00.0	28,000,00	7.7%
Interagency Services		8677	260,927,00	17,940.00	278,867.00	304,338.00	00.00	304,338.00	9.1%
Mitigation/Developer Fees		8681	0.00	0.00	00'0	0.00	00.00	00.00	0.0%
All Other Fees and Contracts		8689	0.00	00'0	0.00	0.00	00.0	0.00	0.0%
Other Local Revenue				erran of May					

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California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

			202	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Plus; Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	00:0	0.00	0.00	00:00	00.0	0.0%
Pass-Through Revenue from Local Sources		8697	00'0	0.00	0.00	00.0	0,00	0.00	0.0%
All Other Local Revenue		8699	825,942.00	87,546.00	913,488.00	638,000.00	30,568.00	668,568,00	-26.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
All Other Transfers In		8781-8783	0.00	0.00	00.00	00.0	0.00	00:00	%0.0
Transfers of Apportionments			Angeledekkinaniskapatispatus semenda ana at marakamananta sinamanatanan ark	Tage	e e e e e e e e e e e e e e e e e e e	menderana armana di Andrewand (A) andre mende A) da wake makka makka melaka mende	art ja karantamaturina tukarantamanan manantamatukatukan dalah dan manan	Angele and specificate by the first and the first first first and the first first and the first	uri educari i i i i i i i i i i i i i i i i i i
Special Education SELPA Transfers									~
From Districts or Charter Schools	6500	8791		00:0	00.00	A CONTRACT OF THE PROPERTY OF	00.00	0.00	0.0%
From County Offices	9200	8792		3,523,697,00	3,523,697.00		4,038,157.00	4,038,157.00	14.6%
From JPAs	6500	8793		0.00	0.00		00.00	0.00	%0.0
ROC/P Transfers			The state of the s			A CONTRACTOR OF THE PROPERTY O			7
From Districts or Charter Schools	6360	8791		0.00	00.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	00.00		0.00	00.0	0.0%
From JPAs	6360	8793	And demonstrate the state of th	0.00	00.0	Andrewsky v. Spiranskym i san 1974 i Spiranskym menskymbyr v. Myddin i myr yn defin y fan dy'r den	0.00	00'0	%0.0
Other Transfers of Apportionments			Ten arramanmananing basel arrang dan tandara sabataha majampan	A CANADA	· · · · · · · · · · · · · · · · · · ·	e formation and the major and the major experimental polynomials of the major experimental polynomials and the major experimental polyn			
From Districts or Charter Schools	All Other	8791	0.00	0.00	00'0	00.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	00.00	0.00	00.0	%0.0
From JPAs	All Other	8793	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	00'0	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,720,753.00	3,979,183.00	5,699,936.00	1,165,338.00	4,418,725.00	5,584,063.00	-2.0%
TOTAL, REVENUES			72,135,631,00	25,505,695,00	97,641,326.00	78,424,189,00	15,473,972.00	93,898,161,00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,593,151.00	7,144,187.00	32,737,338.00	26,848,090.00	5,240,861.00	32,088,951.00	-2.0%
Certificated Pupil Support Salaries		1200	1,437,723.00	860,213.00	2,297,936.00	2,113.322.00	347,290.00	2,460,612.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,308,746.00	549,730.00	3,858,476.00	3,968,061.00	399,641.00	4,367,702.00	13.2%
Other Certificated Salaries		1900	53,258.00	228,810.00	282,068.00	41,945.00	221,085.00	263,030.00	-6.7%
TOTAL, CERTIFICATED SALARIES			30,392,878.00	8,782,940.00	39,175,818.00	32,971,418.00	6,208,877.00	39,180,295.00	0.0%
CLASSIFIED SALARIES			era seres dura se a				:		
Classified Instructional Salaries		2100	307,513.00	2,692,895,00	3,000,408,00	688,196,00	2,549,953.00	3,238,149.00	7,9%
Classified Support Salaries		2200	2,217,328,00	955.293.00	3,172,621.00	2,367,756.00	856,411.00	3,224,167.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	673,623.00	780,219,00	1,353,842.00	631,589,00	784,337,00	1,415,926,00	4.6%
Clerical, Technical and Office Salaries		2400	3,261,634.00	430,284,00	3,691,918.00	3,605,501.00	179,836.00	3,785,337.00	2.5%
Other Classified Salaries		2900	616,800.00	106,998,00	723,798.00	609,575.00	26,913.00	636,488.00	-12.1%
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2			Page	Page 7 of 11			Form Last Revise	Printed: 6714/2022 12:41:45 PM Form Last Revised: 6/14/2022 7:07:21 PM -07:00 Submission Number: D8BYA622WM	2:41:45 PM PM -07:00 3YA6Z2WM

Western Placer Unified Placer County		•	20 General Fund Ex	2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object	ice Fund	tod tod fire at a transfer man to a contra manager format (see	Modern Parkemandenders des 100 de	3. D8BYA6	31669510000000 Form 61 D8BYA6Z2WM(2022-23)
			202	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CLASSIFIED SALARIES			6,976,898.00	4,965,689,00	11,942,587.00	7,902,617.00	4,397,450.00	12,300,067.00	3.0%
EMPLOYEE BENEFITS	American de la companya de la compa		And the same of th		A 22 TO 10 T				
STRS		3101-3102	4,940,859.00	5,511,778.00	10,452,637.00	5,527,710.00	5,248,446.00	10,776,156.00	3.1%
PERS		3201-3202	1,463,972.00	959,822.00	2,423,794.00	1,627,605.00	898,563.00	2,526,168.00	4.2%
OASDI/Medicare/Atternative		3301-3302	978,298,00	497,911.00	1,476,209.00	1,070,261.00	410,837.00	1,481,098.00	0.3%
Health and Welfare Benefits		3401-3402	5,397,476.00	2,081,515.00	7,478,991.00	6,053,058.00	2,087,717.00	8,140,775.00	8.8%
Unemploy ment insurance		3501-3502	185,184,00	71,741.00	256,925.00	192,253.00	50,529.00	242,782.00	-5.5%
Workers' Compensation		3601-3602	489,669.00	175,432.00	665,101.00	605,760.00	155,379.00	761,139.00	14.4%
OPEB, Allocated		3701-3702	199,761.00	1,408.00	201,169.00	204,928.00	0.00	204,928.00	1.9%
OPEB, Active Employees		3751-3752	00.00	00.0	00.0	00.00	00.00	00.0	0.0%
Other Employ ee Benefits		3901-3902	443,706.00	129,455.00	573,161.00	438,182.00	96,096.00	534,278.00	-6.8%
TOTAL, EMPLOYEE BENEFITS			14,098,925.00	9,429.062.00	23,527,987.00	15,719,757.00	8,947,567.00	24,667,324.00	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	44	4100	1,168,288,00	634,617.00	1,802,905.00	300,000.00	434,070.00	734,070.00	-59.3%
Books and Other Reference Materials		4200	107,614.00	70,000.00	177,614,00	00'0	00'0	00'0	-100.0%
Materials and Supplies		4300	3,219,706.00	3,783,564.00	7,003,270,00	5,028,213,00	1,182,813,00	6,211,026,00	-11,3%
Noncapitalized Equipment		4400	705,908,00	439,908.00	1,145,816.00	147,800.00	19,000.00	166,800,00	-85.4%
Food		4700	00.00	00.00	0.00	00.00	0.00	00:00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,201,516.00	4,928,089.00	10,129,605.00	5,476,013.00	1,635,883.00	7,111,896.00	.29.8%
SERVICES AND OTHER OPERATING EXPENDITURES							ena-week branner		
Subagreements for Services		5100	00.0	0.00	00.0	0.00	0.00	00'0	0.0%
Trav of and Conferences		\$200	181,140.00	226,523.00	407,663.00	187,701.00	71,843.00	259,544.00	-36.3%
Dues and Memberships		2300	21,375.00	971.00	22,346.00	22,393.00	800.00	23,193.00	3.8%
Insurance		5400 - 5450	1,115,534.00	00.0	1,115,534.00	1,193,072.00	0.00	1,193,072.00	7.0%
Operations and Housekeeping Services		2200	2,630,180.00	12,300.00	2,642,480.00	2,668,700.00	12,000.00	2,680,700.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		2600	263,855.00	361,783.00	625,638.00	110,350.00	141,100.00	251,450.90	-59.8%
Transfers of Direct Costs		5710	(208,433.00)	208,433.00	00.00	(4.000.00)	4,000.00	0.00	%0.0
Transfers of Direct Costs - Interfund		5750	00.00	00.00	00:00	00.0	0.00	00:00	0.0%

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-20.6%

9,474,089.00

2,751,766.00

6,722,323.00

11,933,754.00

5,102,724.00

6,831,030,00

-28.3% -44.3%

4,935,030,00 131,100.00

2,521,423.00

2,413,607.00 130,500.00

235,573.00

6.884,520,00

4,178,941.00 113,773.00

2,705,579,00 121,800.00

5800 5900

Professional/Consulting Services and Operating Expenditures

TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES

Communications

CAPITAL OUTLAY

"California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

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2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

316695100000000 Form 01 D8BYA6Z2WM(2022-23)

THEORETICALISTS			.00	2024-29 Estimated Anti-		TOTAL CONTRACTOR CONTR	2000 to 1000		
			70	Z 1-ZZ ESUMBIEG ACIUAIS			lagoner cy-yyny		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Land		6100	00'0	0.00	0.00	00'0	0.00	00.00	0.0%
Land Improvements		6170	10,980,00	0.00	10,980.00	00'0	0.00	00'0	-100.0%
Buildings and Improvements of Buildings		6200	00.00	1,555,983.00	1,555,983.00	00.00	0.00	00.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	00.0	00.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	146,281.00	482,779.00	629,060.00	40.000.00	6,000.00	46,000.00	-92.7%
Equipment Replacement		9200	0.00	0.00	0,00	00'0	0,00	00.0	0.0%
Leaso Assets		0099	00.0	0.00	00.0	00:00	0.00	00.0	0.0%
TOTAL, CAPITAL OUTLAY			157,261.00	2,038,762.00	2,196,023.00	40,000.00	6,000.00	46,000.00	%6'26"
OTHER OUTGO (excluding Transfers of Indirect Costs)				Constitution of the second sec		The state of the s	The state of the s	PROPERTY OF THE PROPERTY OF TH	
Tuttion									
Tuition for Instruction Under Interdistrict									;
Altendance Agreements		7110	00.00	0.00	0.00	00.00	0.00	0.00	%0.0
State Special Schoots		7130	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	00.0	0.00	0.00	%0.0
Payments to County Offices		7142	00.00	1,997,140.00	1,997,140.00	00.00	2,000,000,00	2,000,000.00	0.1%
Payments to JPAs		7143	00.00	0.00	00.00	00.00	00.0	00'0	%0'0
Transfers of Pass-Through Revenues				Annual of the state of the stat					
To Districts or Charter Schools		7211	00.00	0.00	00:0	00.00	0.00	00.00	0.0%
To County Offices		7212	0.00	0.00	00.00	00.00	0.00	00.0	%0.0
To JPAs		7213	00.00	0.00	00.00	00.00	00'0	00.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	00.00		0.00	00.0	0.0%
To County Offices	6500	7222		0.00	00.00		0.00	0.00	0.0%
To JPAs	6500	7223	THE COMMISSION OF THE PROPERTY	00.0	00.0	The state of the s	0.00	00.0	%0'0
ROC/P Transfers of Apportionments						1			,
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	%0.0
To County Offices	6360	7222	ALL STREET	0.00	00.00		00.00	0.00	%0.0
To JPAs	6360	7223		0.00	00.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	00.00	00.00	0.00	00.00	00.0	0.0%
All Other Transfers		7281-7283	0.00	00:00	00'0	0.00	0.00	00.0	0.0%
All Other Transfers Out to All Others		7299	00'0	0.00	0,00	0.00	0.00	00'0	0.0%

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2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

			20	2021-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund cot. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Debt Service								The same data state of the same and the same	
Debt Service - Interest		7438	0.00	00.00	0.00	0.00	0.00	00.00	0.0%
Other Debt Service - Principal		7439	00.0	0.00	0.00	00.00	00.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	1,997,140.00	2,022,140.00	25,000.00	2,000,000.00	2,025,000.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	de de la companya de				A MARINE A LA CALLE AND				
Transfers of Indirect Costs		7310	(1,372,771.00)	1,372,771.00	00:00	(1,379,523.00)	1,379,523.00	00:00	0.0%
Transfers of Indirect Costs - Interfund		7350	(82.046.00)	00.0	(82,046.00)	(100,855.00)	0.00	(100,855.00)	22.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1.454,817.00)	1,372,771.00	(82,046.00)	(1,480,378.00)	1,379,523.00	(100,855.00)	22.9%
TOTAL, EXPENDITURES			62,228,691,00	38,617,177.00	100,845,868.00	67,376,750.00	27,327,066.00	94,703,816.00	-6.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									=
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	00:00	0.0%
From: Bond Interest and Redemption Fund		8914	00.00	00.0	0.00	0.00	00'0	00:00	0.0%
Other Authorized Interfund Transfers In		8919	00.0	24,505.00	24,505.00	0.00	00.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			00.00	24,505.00	24,505,00	00'0	00.00	00:00	-100.0%
INTERFUND TRANSFERS OUT				ayuntaya Ameliki ay					=
To: Child Development Fund		7611	00.00	00.00	0.00	0.00	00.00	00.00	%0.0
To: Special Reserve Fund		7612	0.00	0.00	00.0	0.00	00.00	00:00	%0.0
To State School Building Fund/County School Facilities Fund		7613	0.00	00.00	0.00	00'0	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	00.0	00:0	0.00	00.00	%0'0
Other Authorized Interfund Transfers Out		7619	25,360.00	00.00	25,360.00	25,360.00	0.00	25,360.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,360.00	00.00	25,360.00	25,360.00	00.0	25,360.00	%0.0
OTHER SOURCES/USES									:
sources						A PERSONNE L'ONTA			
State Apportionments		•	ALCO COLO			na, managan			
Emergency Apportionments		8931	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Proceeds				makin yane ram			Samer as more		
Proceeds from Disposal of Capital Assets		8953	00.00	00.00	0.00	0,00	00.00	00'0	0.0%
Other Sources									=
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	00.00	0.00	0.00	00'0	0,0%
Long-Term Dabt Proceeds									

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2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

Western Placer Unified Placer County

31669510000000 Form 01 D8BYA6Z2WM(2022-23)

	2								8
			20:	2021-22 Estimated Actuals	ah.		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Certificates of Participation		8971	00.00	00.0	00.00	00'0	0.00	00'0	0.0%
Proceeds from Leases		8972	00.00	00.00	0.00	00.0	0.00	00.0	0.0%
Proceeds from Lease Revenue Bonds		8973	00'0	0.00	00.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	00.00	00.00	0.00	00.0	0.00	0.00	%0.0
(c) TOTAL, SOURCES		<u> </u>	00.00	00.0	0,00	00.0	00.0	00.0	%0'D
USES									
Transfers of Funds from Lapsed/Reorganized	-	7651	00:0	00:00	00:0	00.0	0.00	0.00	%0.0
All Other Financing Uses		7699	00.00	00.00	00.0	00.0	0.00	00'0	%0.0
(d) TOTAL, USES			00:00	0.00	0.00	00.00	0.00	00.00	%0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,270,659.00)	11,270,559.00	0.00	(12,766,624.00)	12,766,624.00	00'0	0.0%
Contributions from Restricted Revenues		9890	0.00	0.00	00.00	00.0	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,270,659.00)	11,270,659.00	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(11,296,019,00)	11,295,164.00	(855.00)	(12,791,984.00)	12,766,624.00	(25,360,00)	2,866,1%

Description	Resource Cades	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Royenue		8100-8299	86,640.00	86,640.00	0.0%
3) Other State Revenue		8300-8599	0,00	9,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0,0%
5) TOTAL, REVENUES			86,640.00	86,640.00	0,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	63,794.00	58,781.00	-7.99
3) Employee Benefits		3000-3999	39.469.00	42,890.00	8.7%
4) Books and Supplies		4000-4999	1,627.00	2,227.00	36,9%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	250.00	-75.0%
6) Capital Outfay		6000-6999	0.00	0.00	0,09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,110.00	7,852.00	28.5%
9) TOTAL, EXPENDITURES			112,000,00	112,000,00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	0.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			}		
a) Transfers in		8900-8929	25,360.00	25,360.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			25,360.00	25,360.00	0.04
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	8.00	0.0%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22.908.00	22,908.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908,90	20.0
d) Other Restatements		9795	0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00	0,09
2) Ending Balance, June 38 (E + F1e)			22,908.00	22,908.00	0.09
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	9,00	0.0
Stores		9712	0.00	00.00	0.09
Propaid Items		9713	0,00	0,00	0.05
All Others		9719	9.00	0.00	0.0
b) Restricted		9740	22,908.00	22,908.00	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.01
d) Assigned					
Other Assignments		9780	0.00	Đ. 0 0	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0,00	0,00	5.03
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(18,643.15)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
California Denatment of Education		3.00	0.00	Dántad: 6H 41'	1022 12:42:12 PI

Placer County	Expenditures by Ob	ject			D8BYA6Z2WM(2022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,211,34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	362,33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(5,069,48)		
H. DEFERRED OUTFLOWS OF RESOURCES	······································				
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	.18		
2) Due to Grantor Gov erriments		9590	0.00		
3) Due to Other Funds		9610	61,08		
4) Current Loans		9640	07.06		
		9650	0.00		
5) Uncarned Revenue		9030	0.00		
6) TOTAL, LIABILITIES			61.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	•	······································	0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(5,150.74)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0,00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	9.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0,00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	Ali Other	8290	86,640.00	86,640,00	0.0%
TOTAL, FEDERAL REVENUE			86,640.00	86,640.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Reviewes from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	75. 51.121	*****	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.50	0.00	0.0.5
Other Local Revenue					
Sales		0004			
Sale of Equipment/Supplies		8631	00,0	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0,00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0,00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

racer county	expenditures by C		y		DOD IMPERIAMITORE-52
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Hudget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL RÉVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			86,640,00	86,640,00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	00,0	0.0%
Certificated Pupil Support Salaries		1200	0,00	0,00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0,00	0,00	0.0%
CLASSIFIED SALARIES					```
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,469,00	34,716.00	17.8%
Clerical, Technical and Office Salaries		2400	14,000.00	2,000.00	-85.7%
Other Classified Salaries		2900	20,325.00	22,065.00	8.6%
TOTAL, CLASSIFIED SALARIES			63,794.00	58,781.00	-7,9%
EMPLOYEE BENEFITS					·
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,331.00	13,021.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	4,880.00	4,496.00	-7.9%
Health and Welfare Benefits		3401-3402	18,016.00	23,934,00	32.8%
Unemployment Insurance		3501-3502	785.00	294.00	-62,5%
Workers' Compensation		3601-3602	861.00	905.00	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
GPE8, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	596.00	240.00	-59.7%
TOTAL, EMPLOYEE BENEFITS		0301 2502	39,469,00	42,890,00	8.7%
BOOKS AND SUPPLIES			59,400,00	42,000,00	0,7 73
Approved Textbooks and Core Curricula Materials		4100	0,00	0,00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
		4300	1		
Materials and Supplies Noncapitalized Equipment		4400	1,527.00	2,227.00	36,9%
• • • • • • • • • • • • • • • • • • • •		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	***************************************		1,627.00	2,227.00	36.9%
SERVICES AND OTHER OPERATING EXPENDITURES		5400			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	250.00	-75.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	6.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	250.00	-75.0%
CAPITAL OUTLAY					
Land		6100	6,00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	00.0	0,0%
Equipment		6400	0,00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0,00	0,00	0.0%
YOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments			1		
			1	1	

	Expenditures by O				
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0,00	0,00	0.8%
Other Transfers Out					
Transfers of Pags-Through Revenues					
To Districts or Charter Schools		7211	0.00	00,0	0.0%
To County Offices		7212	6.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		······································			
Transfers of Indirect Costs - Interfund		7350	6,110,00	7,852,00	28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,110.00	7,852.00	28.5%
TOTAL, EXPENDITURES	, ,		112,000.00	112,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES	***************************************				
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	8.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	9.00	9.90	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.90	0.0ጎ
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.09

Placer County	Expenditures by 0	bject			D88YA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revianue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0,0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES]		
1) Certificated Salaries		1000-1999	0,00	0.00	0,0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ de Benefits		3000-3999	0,00	00,0	0,0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	8.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES	······································		(0.00	0.0%
1) Interfund Transfers			L special state of the state of		
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		70007020	0.00	4.50	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-769 9	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		8300-8383	0.00	0.00	0.0%
E. NET INGREASE (DEGREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			0.00	0.00	0.0%
1) Beginning Fund Balance			1		
a) As of July 1 - Unaudited		9791	11,271.00	11,271.00	G 000
b) Audit Adjustments		9793	l i		0.0%
c) As of July 1 - Audited (F1a + F1b)		2133	0.00	0,00	0.0%
d) Other Restatements		9795	11.271.00	11,271.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9793	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,271,00	11,271,00	0.0%
			11,271.00	11,271.00	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711		2.00	
-		9712	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid items			0.00	00,0	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,271,00	11,271.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		-30-			
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0,0%
Unassigned/Unappropriated Amount		9790	0,00	0.00	0,0%
G. ASSETS					
1) Cash			A. C.		
a) in County Treasury		9110	20,121,26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
Colifornia Department of Education				Dentado CHAP	

Placer County	Expenditures by Ob	ject			D88YA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Granter Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,121.26		
H. DEFERRED OUTFLOWS OF RESOURCES					144
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES		***************************************		,	
1) Accounts Payable		9500	8,812.17		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9840	3 87 34 5 6		
5) Useamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,812,17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		222	0.00		
K. FUND EQUITY			0.00		
(G9 + H2) - (16 + J2)			11,309.09		
FEDERAL REVENUE			11,303.03		
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00		
	3010	8290	1	00,0	0.0%
Title I, Part A, Basic	All Other	8290	0.00	0.00	0,0%
All Other Federal Revenue	An Other	0290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	Đ.0%
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	D.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0,00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8099	0,00	0.00	0.0%
All Other Transfers In from All Others		8799	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES	·		00,0	0.00	0.0%
CERTIFICATED SALARIES	······································				
				1	
Certificated Teachers' Salaries		1100	0,00	0.00	0.0%

Placer County	Expenditures by Ob	ject			D8BYA6Z2WM(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0,00	0,00	0.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0,00	0.00	0.00
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0,00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0,00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0,00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	B.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	9.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0007 0002	0.00	0.00	0.0
BOOKS AND SUPPLIES			5.00	0.00	0.0
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
		4200	1		
Books and Other Reference Materials			0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0,0
Food		4700	0,00	0.00	0,0
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0,00	0.00	0.0
Dues and Memberships		5300	0.00	0.00	0,0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
Communications		5900	0.00	0.00	0,0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0,00	0.00	0.0
Lease Assets		6600	0.00	0.00	0,0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service			5.00	5,00	0,0
Debt Service - Interest		7438	00,9	0.00	0,0
Other Debt Service - Principal		7439	0.00	0.00	0.0
Caret Deat del vice - i insulpat		1432	0.00	ง.นิช	ປ.ປ
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0,00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0,00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	00,0	00,0	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
sources					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.90	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	00.6	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES	·				
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	00,0	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	00,0	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (2 - b + c - d + e)			0.00	0,00	0.0%

Placer County	Expenditures by O	bjest			D8BYA6Z2WM(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,943,086.00	2,654,971.00	-9.8%
3) Other State Revenue		8300-8599	160,000,00	198,627,00	24,1%
4) Other Local Revenue		8600-8799	(7,575,00)	00.0	-100,0%
5) TOTAL, REVENUES			3,095,511.00	2,853,598.00	-7,8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	760,467.00	976,884.00	28.5%
3) Employee Benefits		3000-3999	354,629.00	472,948,00	33,4%
4) Books and Supplies		4000-4999	1,339,878.00	1,503,300.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	73,884.00	76,550.00	3.6%
6) Capital Outlay		6000-6999	225,000.00	150,000.00	-33,3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,936,00	93,093.00	22.5%
9) TOTAL, EXPENDITURES			2,829,814.00	3,272,685.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			265,697.00	(419,087.00)	-257.7%
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			263,637.00	(415,007.00)	237.1%
1) Interfund Transfers		8900-8929	2.00	2.00	2 011
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0,0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			265,697.00	(419,087.00)	-257.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,249,00	903,946.00	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,249,00	903,946.00	41.6%
d) Other Restalements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,249,00	903,946,00	41,6%
2) Ending Balance, June 30 (E + F1e)			903,946.00	484,859,00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.90	0.0%
Stores		9712	21,335.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	882,610.19	484,859.00	-45.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned]	5.70	0.07
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
		9790			
Unassigned/Unappropriated Amount		3130	0,00	00.0	0.0%
G. ASSEIS					
1) Cash		***			
a) in County Treasury		9110	472,545.92		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
t) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

riacer County	Expenditures by O				DOD 1 A 02 2 11 W. (£ 022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(11.60)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	21,335,81		
7) Prepaid Expanditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			495,212.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES				- Awar	
1) Accounts Payable		9500	(11.59)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(11,59)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			495,223.72		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,840,023.00	2,654,971.00	-6.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290			1
TOTAL, FEDERAL REVENUE		0250	103,063.00	0,00	-190,0%
		·····	2,943,086,00	2,654,971.00	-9,8%
OTHER STATE REVENUE		8520	450 400 00	100 007 00	5. 40
Child Nutrition Programs			160,000.00	198,627,00	24,1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,000,00	198,627,00	24.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Food Service Sales		8634	(11,517.00)	0.00	-100,0%
Leases and Rentals		8650	0.00	0.90	0.0%
Interest		8660	465.00	0.00	-100,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	00.0	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,477.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(7,575.00)	00,0	-100,0%
TOTAL, REVENUES			3,095,511.00	2,853,598.00	-7.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0.00	0.0%
Other Certificated Salaries		1900	0.00	00,0	9.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	613,865.00	829,658,00	35.2%
Classified Supervisors' and Administrators' Salaries		2300	105,187.00	106, 187.00	0.0%
Cierical, Technical and Office Salaries		2400	40,435,00	40,839,00	1,0%
Other Classified Salaries		2900	0,00	0.00	0.0%
		2020	1 0.00	1 4.00	0.076

Placer County	Expenditures by Ob	yect			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			760,487.00	976,884.00	28.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0,00	00.0	0.0%
PERS		3201-3202	137,406.00	184,828.00	34.5%
OASDI/Medicare/Alternative		3301-3302	56,595,00	73,053,00	29,1%
Health and Wolfare Benefits		3401-3402	143,552.00	191,392.00	33.3%
Unemployment Insurance		3501-3502	3,699.00	4,775.00	29.1%
Workers' Compensation		3601-3602	9,953,00	14,671.00	47,4%
OPEB, Allocated		3701-3702	0,00	00,0	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,424,00	4,219,00	23.2%
TOTAL, EMPLOYEE BENEFITS			354,629.00	472,948.00	33.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	173,300.00	178,300.00	2.9%
Noncapitalized Equipment		4400	40,000.00	40,000,00	0.0%
Food		4700	1,126,578.00	1,285,000.00	14.1%
TOTAL, BOOKS AND SUPPLIES			1,339,878.00	1,503,300.00	12.2%
SERVICES AND OTHER OPERATING EXPENDITURES		·-·			
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	750,00	550.00	-26.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	40,000.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,134.00	35,090,00	2.5%
Communications		5900	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,884.00	76,550.00	3.6%
CAPITAL OUTLAY					41477
Buildings and Improvements of Buildings		6200	0.00	0.90	0.0%
Equipment		6400	225,000.00	150,000.00	-33.3%
Equipment Replacement		6500	0.00	00,0	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,000.00	150,000.00	-33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)			220,500.00	100,000.00	-53,378
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1400	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	U.U.7a
Transfers of Indirect Costs - Interfund		7350	75,936.00	02.002.00	22.59
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		1250	1	93,003.00 93,003.00	22.5%
TOTAL EXPENDITURES			75,936.00	3,272,685.00	22.5%
	***************************************		2,829,814.00	3,272,003.00	15.7%
INTERFUND TRANSFERS INTERFUND TRANSFERS IN				and the same of th	
		pode	A F =		
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	00,0	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		70.40		n.equinter	
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES				an consider	
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0,00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			00,0	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	6.00	0.0%
Contributions from Restricted Revenues		8990	6.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	6.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

2022-23 Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Placer County	Expenditures by O	bject			D8BYA6Z2WM(2022-23
Description	Resource Godes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A, REVENUES		**************************************			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Rovenue		8100-8299	0.00	0.10	0.0%
3) Other State Revenue		8300-8599	0.00	0.90	0.0%
4) Other Local Revenue		8600-8799	3,000.00	1,400.00	-53,3%
5) TOTAL, REVENUES			3,000.00	1,400.90	-53.3%
B, EXPENDITURES					
1) Certificated Salanas		1000-1999	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0,00	0.0%
3) Employ de Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
		7100-7299.7400-7499		i i a la fa a fa a fa a fa a fa a fa	
7) Other Outgo (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	8.00	0.0%
FINANCING SOURCES AND USES (A5 - B9)			3,000.00	1,400.00	-53,3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		4900-8 9 29	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	1,400,00	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722,765.00	725,765.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722,765.00	725,765,00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,765,00	725,785,00	0.4%
2) Ending Balance, June 30 (E + F1e)			725,765.00	727,185.00	0.29
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	6.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
Alt Others		9719	0.00		0.09
		9740	0.00	0.00	
b) Restricted		2140	0.00	0.00	0.0%
c) Committed		A7EA		a en	4 ***
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments	****	9760	725,765.00	727,165.00	0.29
Wetlands Mitigation	0000	9760	725, 765.00		
Wetlands Mitigation	0000	9760		727, 165.00	
d) Assigned					
Other Assignments		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	8,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	724,143,34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Placer County	Expenditures by O				D8BYA6Z2WM(2022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	6.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	.00,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	6.00		
9) TOTAL, ASSETS			724,143.34		
H. DEFERRED OUTFLOWS OF RESOURCES			***************************************		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			5.00		
Ł LIABILITIES	***************************************				
1) Accounts Payable		9500	0.00		
2) Due to Grantor Gov erriments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	Victoria de la composición dela composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición de la composición de la composición dela composición		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
· · · · · · · · · · · · · · · · · · ·			0.00		
J. DEFERRED INFLOWS OF RESOURCES 1) Deferred inflows of Resources		9690			
		5080	0.00		
2) TOTAL, DEFERRED INFLOWS	***************************************		0.00		
K. FUND EQUITY			704.440.04		
(G9 + H2) - (l6 + J2)			724,143.34		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	00.0	0,0%
Interest		9660	3,000,00	1,400,00	-53,3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	1,400.00	-53.3%
TOTAL, REVENUES			3,000.00	1,400.00	-53,3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	00,0	0,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0,0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Placer County	Expenditures by 0	Object			D8BYA6Z2WM(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
1) Other State Revenue		8300-8599	0,00	00,0	0.0%
4) Other Local Revenue		8600-8799	71,542.00	0.00	-100,0%
5) TOTAL, REVENUES			71.542.00	0.00	-100,0%
B, EXPENDITURES	'				
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Sataries		2000-2999	208,549.00	208,549.00	0.0%
3) Emplayee Benefits		3000-3999	94,104,00	94,362.00	9.3%
4) Books and Supplies		4000-4999	614,004,00	0.00	-100,0%
5) Services and Other Operating Expenditures		5000-5999	228,573.00	0.00	-100.0%
6) Capital Outlay		6000-6999	586,718,00	0.00	-100,0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,527,580,00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7000	3,259,528.00	302,911,00	-90.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			3,239,328,00	302,911,00	-90.17
FINANCING SOURCES AND USES (A5 - B9)			(3,187.986.00)	(302,911.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	837,703.00	111,148.00	-B6,7%
b) Transfers Out		7600-7629	837,703.00	111,148.00	-86.7%
2) Other Sources/Uses					
a) Sources		8930-8979	00,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0,0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,187,986.00)	(302,911,00)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,543,162.00	10,355,176.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,543,162.00	10,355,176,00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,543,162.00	19,355,176,00	-23.5%
2) Ending Balance, June 30 (E + F1e)			10,355,176.00	10,052,265.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Items		9713	0,00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,355,176.00	10,052,265.00	-2.9%
c) Committed		57.10	10,333,779.00	10,032,203.00	-2.0 A
Stabilization Arrangements		9750	0.00	n no	0.08
Other Commitments		9760	6.00	0.00	0.0%
d) Assigned		3,00	0,00	0.00	0.0%
Other Assignments		9780		5.55	
		9700	8.00	0.00	0.0%
e) Unassigned/Unappropriated		0700			
Reserve for Economic Uncertainties		9789	0.00	9,00	0,0%
Unassigned/Unappropriated Amount		9790	0.00	0.09	0.0%
G. ASSETS					
1) Cash		0110			
a) in County Treasury		9110	10,571,590,97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account California Department of Education		9130	0.00	Printed: 6/14/2	

Placer County	Expenditures by Ot	ject			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	1,183,371.45		
e) Collections Awaiting Deposit		9140	0.00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,754,962.42		
ਮ. DEFERRED OUTFLOWS OF RESOURCES					****
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES	•		7.00	-1900	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	00.0		
5) Unearmed Revenue		9650			
6) TOTAL, LIABILITIES		2000	0.00		
		 	0.00	·····	
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		·
K, FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,754,962.42		
FEDERAL REVENUE					
FEMA		8281	0.00	00.0	0.0%
All Other Federal Revenue		8290	0,00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other			1		
Homeawners' Exemptions		8575	0.00	0.90	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	00,0	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue			1		
County and District Taxes					
Other Restricted Levies			-		
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	9.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0,00	0.00	0.09
Other		8622	0.00	B.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0,0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Loasos and Rentals		8650	0.00	0.00	0.0%
Interest		8660	71,542.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0%
Other Local Revenue				5,00	5.0 %
All Other Local Revenue		8699	0.00	0.00	0.0%
			1	0.00	0.070

Placer County	Expenditures by Ot	oject			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,542.00	0.00	-100.0%
TOTAL, REVENUES			71,542.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	199,415,00	190,415,00	0,0%
Clerical, Technical and Office Solaries		2400	18,134.00	18, 134.00	g,0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	0,0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	46,445,00	46,445.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14.855.00	14,758.00	-0.79
Health and Welfare Benefits		3401-3402	28,357.00	28,357,00	0.09
Unemployment Insurance		3501-3502	974.00	973.00	-0,1%
Workers' Compensation		3601-3602	2,550.00	2,907.00	14,0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	923.00	922,00	-0.19
TOTAL, EMPLOYEE BENEFITS			94,104.00	94,362.00	0.3%
BOOKS AND SUPPLIES	· · · · · ·				
Books and Other Reference Materials		4200	0.00	0.00	0,0%
Materials and Supplies		4300	331,369.00	0.00	-100.0%
Noncapitalized Equipment		4400	282,635.00	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			614,004.00	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	00,0	0,0%
Tray el and Conferences		5200	9.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Prof essional/Consulting Services and Operating Expenditures		5800	228,573,00	0.00	-100.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3300	228,573.00	0.00	-100.0%
CAPITAL OUTLAY			220,310.00	0.00	-100.07
Land		6100	16,817.00	0.00	-100,0%
Earld Improvements		6170	32,603.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	523.037.00	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	1		
		6400 -	0.00	0.00	0.09
Equipment		6500	14,261.00	0.00	-100.09
Equipment Replacement		6500	0.00	0.00	0.05
Lease Assets		0000	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	586,718.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	00.0	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.09
Debt Service - Interest		7438	1,527,560,00	0.00	-100.09
Other Debt Service - Principal		7439	0,00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,527,580.00	0.00	-100.09
TOTAL, EXPENDITURES			3,259,528.00	302,911.00	-90.79
INTERFUND TRANSFERS]	-	
INTERFUND TRANSFERS IN					

riace: County	Expenditures by Or	,,			D6B (AB2244M(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers to		8919	837,703.00	111,148.00	-86,7%
(a) TOTAL, INTERFUND TRANSFERS IN			837,703.00	111,148.00	-86.7%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interland Transfers Out		7619	837,703.00	111,146.00	-86,7%
(b) TOTAL, INTERFUND TRANSFERS OUT			837,703,00	111,148,66	-86.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0:00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
All Other Financing Uses		7699	0.00	9.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	9,0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	00.0	0.0%

Placer County	Expenditures by C	poject			D8BYA6Z2WM(2022-23
Description	Resource Godes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Olfference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Foderal Revenue		8100-8299	5.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	00,0	0.0%
4) Other Local Revenue		8600-8799	6,885,555.00	4,020,080,00	-41.6%
5) TOTAL, REVENUES			6,885,555.00	4,020,080.00	-41.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,424.00	106,578.00	0.1%
3) Employee Benefits		3000-3999	44,957.00	45,164.00	0.5%
4) Books and Supplies		4000-4999	97,466.00	5,000.00	-94.9%
5) Services and Other Operating Expenditures		5000-5999	164,387.00	135,000.00	-26.8%
6) Capital Outlay		6000-6999	0.00	00,0	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			433,234,00	291,734,00	-32,7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,452,321.00	3,728,266.00	-42.2%
D, OTHER FINANCING SOURCES/USES	***************************************			,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	00.0	8.0%
b) Transfers Out		7600-7629	1,050,000.00	1,050,000,00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		6980-6999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,050,000.00)	(1,050,000,00)	0.0%
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,402,321.00	2,678,266,00	-50.4%
F. FUND BALANCE, RESERVES				11	
1) Beginning Fund Balance					
a) As of July 1 - Unaudiled		9791	2.610,137.00	8,012,458.00	207.0%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,137.00	6,012,458,00	207.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,137.00	8,012,458.00	207.0%
2) Ending Balance, June 30 (E + F1e)			8,012,458.00	10,690,724.00	33.4%
Components of Ending Fund Balance			0,012,400.00	10,000,124.00	00.470
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Propaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,012,458.00	10,690,724.00	33.4%
c) Committed		5,40	8,012,438.00	10,030,724.00	33.4 %
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
-		9760	0.00	0.00	0.0%
Other Commitments		5,60	0.00	0.00	U.U75
d) Assigned		9760	0.00	0.00	0.00/
Other Assignments		3760	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789		202	0.00
Reserve for Economic Uncertainties		9790	0,00	9.00	0.0%
Unassigned/Unappropriated Amount		atan	0.00	0.00	0.0%
G. ASSETS					
1) Cash		0440			
a) in County Treasury		9110	9,032,026,82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00	\$	2022 12:46:17 PM

racer County	Expenditures by O				DOD 1 ADZ 241 M (2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Granfor Government		9290	0,00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,032.026.82		
H, DEFERRED OUTFLOWS OF RESOURCES	······································	···			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		 	5.00		
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9.032.026.82		
OTHER STATE REVENUE			9.032.020.02		
Tax Relief Subventions					
Restricted Levies - Other		=			
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0,00	00,0	0.05
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			6.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Lavies					
Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	9.00	0.00	0.09
Prior Years' Taxes		8617	0,00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8529	0.00	0.00	0.09
Sales			1		
Sale of Equipment/Supplies		8631	0.00	0.00	9.09
Interest		8660	16,500.00	20,000.00	21.2
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0,00	0,0
Fees and Contracts]		
Mitigation/Developer Fees		8681	6,859,055.00	4,000,000.00	-41.7'
Other Local Revenue					
All Other Local Revenue		8699	10,600.00	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	00.0	0.09
			1	2,00	
TOTAL, OTHER LOCAL REVENUE			6,885,555,00	4,020,000,00	-41.6%

race; county	expenditores by Of				DOB (AUZZ17 M(ZUZZ12.
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	B,0%
CLASSIFIED SALARIES	Jan Brahaman	AL ALL MARKETTAN			
Classified Support Salaries		2200	0.00	0.00	מס,ם
Classified Supervisors' and Administrators' Salaries		2300	98,652,00	98,798,00	0.19
Clarical, Technical and Office Salaries		2400	7,772.00	7,772.00	0,09
Other Classified Salaries		2900	0.00	00,0	0.00
TOTAL, CLASSIFIED SALARIES			106,424,00	106,570.00	D. 1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	23,824.00	23,858.00	0.19
OASDI/Medicare/Alternative		3301-3302	7,168.00	7,149.00	-0.39
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	0.09
Unemployment insurance		3501-3502	505,00	500.00	0.29
Workers' Compensation		3601-3602	1,329.00	1,520.00	14,49
OPEB. Allocated		3701-3702	0,00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	823,00	823.00	0.09
TOTAL, EMPLOYEE BENEFITS			44,957.00	45,164.00	D.5%
BOOKS AND SUPPLIES	•		30. 20. 0. 20. 0. 20.		4 4 A 12 12 12 12 12 12 12 12 12 12 12 12 12
Approved Textbooks and Core Curticula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0,00	0.00	0.09
Materials and Supplies		4300	95,569.00	5,000.00	-94.85
Noncapitalized Equipment		4400	1,897.00	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES		4400	97,466.00	5,000.00	-100.05
SERVICES AND OTHER OPERATING EXPENDITURES			57,400.00	3,000.00	-94.97
Subagreements for Services		5100	00,0	0.00	0,0%
Travel and Conferences		5200	5,000.00	00.0	-100,0%
Insurance		5400-5450	0,000	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600			
		5710	40,600.00 0.00	0.00 0.00	-100.09
Transfers of Direct Costs					0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	138,787.00	135,000.00	-2.79
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,367.00	135,000,00	-26.89
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0,00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0,00	0.00	0,0%
Debt Service					
Debt Service - Interest		7438	0,00	8.00	0.0%
Other Debt Service - Principal		7439	0.00	0,00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	9,00	0.09
TOTAL, EXPENDITURES			433,234.00	291,734.00	-32,7%
INTERFUND TRANSFERS	······································				
INTERFUND TRANSFERS IN					
			,		

Placer County	Expenditures by U	ojeci			D8BYA6Z2WM(2022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,000,00	1,050,000,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000,00	1,050,000,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	5.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,050,000.00)	(1,050,000.00)	0.0%

Placer County	Expenditures by C	bject			D8BYA6Z2WM(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budgel	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.60	0.0%
2) Federal Revenue		8100-8299	0.00	00.8	0.0%
3) Other State Revenue		8300-8599	0,00	00.0	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000,00	0.00	-100_0%
B. EXPENDITURES					
1) Certificated Salanes		1000-1999	0.00	00.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0,01
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outley		6000-6999	0,00	0.00	0,0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Quigo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0,00	0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			5,000.00	0.00	-100.09
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			1		
a) Transfers In		8900-8929	0.00	5.00	
			0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	00.0	0.0%
2) Other Sources/Uses			1		
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0,00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	0.00	-100.0%
F, FUND BALANCE, RESERVES			1		
1) Beginning Fund Balance			i de la companya de l		
a) As of July 1 - Unaudited		9791	30,649.00	35,649.00	16.39
b) Audil Adjustments		9793	0.00	00.0	0.09
c) As of July 1 - Audited (F1a + F1b)			30,649.00	35,649.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			30,649.00	35,649,00	16.3%
2) Ending Balance, June 30 (E + F1e)			35,649,00	35,649.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable			1		
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0%
Propald Items		9713	00,0	0.00	0.0%
All Others		9719	0.00	00.0	0.0%
b) Restricted		9740	35,649.00	35,649.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0,09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					5.0
Other Assignments		9780	0.00	00.0	0.0%
e) Unassigned/Unappropriated				3.30	5.07
Reserve for Economic Uncertainties		9769	9,00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.01
G. ASSETS			0.00	4.00	0.0
1) Cash					
a) in County Treasury		9110	(21,748.38)		
Fair Value Adjustment to Cash in County Treasury		9111	0.00	ļ	
		9120	1	į	
b) in Banks			0.00		
c) in Revolving Cash Account		9130	0.00	Orientode El1413	

Placer County	Expenditures by U				D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	(309.98)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) TOTAL, ASSETS			(22,058,36)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Oulflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES	······				
1) Accounts Payable		9500	(309.98)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	6.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(309,98)		
J, DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(21,748.38)		
FEDERAL REVENUE			(41,110,00)		
All Other Federal Revenue		8290	0.00	8.00	0.0%
TOTAL, FEDERAL REVENUE		****	00,0	0.00	0.0%
OTHER STATE REVENUE			0,00	3.00	0.070
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	8.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0000	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	5,00	0.076
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.00
		8650	0.00	0.00	0.0%
Leases and Rentals		8660	0,00	0.00	0.0%
Interest		8662	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		9002	0.00	0.00	0.5%
Other Local Revenue		8699			
All Other Local Revenue			0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	9.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100,0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	00,0	00,0	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	00,00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			00,0	0.90	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	00,0	00,0	0.0%
PERS		3201-3202	0,00	0,00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	00.0	0.0%
Health and Welfare Benefits		3401-3402	00,0	00,0	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

acer County Expen	ditures by Object			D8BYA6Z2WM(2022-23)	
Description Resour	ce Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Workers' Compensation	3601-3602	0.00	0.00	0.0%	
OPEB, Allocated	3701-3702	0.00	0.00	0.05	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00	0.09	
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09	
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200	0.00	0.00	0.09	
Materials and Supplies	4300	0.00	0.00	0.05	
Noncapitalized Equipment	4400	0.00	0,00	0.09	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.6	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	0.00	0.90	0.0	
Travel and Conferences	5200	0.00	0.00	0.0	
Insurance	5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services	5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0,00	0.00	0,0	
Transfers of Direct Costs	5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0	
Communications	5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3500	0.00			
		0.00	0.00	0.0	
CAPITAL OUTLAY	6100		2.22		
Land		0.00	0.00	0.0	
Land Improvements	6170	0.00	0.00	0.0	
Buildings and Improvements of Buildings	6200	0.00	0.90	0.0	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0	
Equipment	6400	0.00	0.00	0,0	
Equipment Replacement	6500	0,00	0,00	0.0	
Lease Assets	6500	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Reviewes					
To Districts or Charter Schools	7211	0.00	0.00	0.0	
To County Offices	7212	0.00	0.00	0.0	
To JPAs	7213	0.00	0.00	0.0	
All Other Transfers Out to All Others	7299	0.00	0.00	0.0	
Debt Service		1			
Debt Service - Interest	7438	0.00	0.00	0.6	
Other Debt Service - Principal	7439	0.00	0.09	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	D. 0	
OTAL, EXPENDITURES		0.00	00.0	0.0	
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		}			
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0	
Other Authorized Interfund Transfers In	8919	0.00	0.00	0,0	
(a) TOTAL, INTERFUND TRANSFERS IN	****	0.00	0.00	0.0	
INTERFUND TRANSFERS OUT		3.50	2.00	D. C	
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613	0,00	0,00	1,0	
Other Authorized Interfund Transfers Out	7619	1			
	6191	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0,1	
OTHER SOURCES/USES					
		Ì	1		
SOURCES			1		
Proceeds Proceeds from Disposal of Capital Assets	8953	0,00			

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debl Proceeds					
Proceeds from Certificates of Participation		8971	0,00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0,0%
All Other Financing Sources		8979	0,00	00.0	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

2022-23 Budget, July 1 Speciał Reserve Fund for Capital Outlay Projects Expenditures by Object

Placer County	Expenditures by O	bject 			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		B010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	4,050.00	6,000,00	48.1%
5) TOTAL, REVENUES			4,050,00	6,000.00	48.1%
B. EXPENDITURES					
1) Certificated Salanes		1000-1999	0,00	0.00	0,0%
2) Classified Salaries		2000-2999	9.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	9.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,134.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	00,0	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,134,00	8.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0,104.00	0.00	- 175,076
FINANCING SOURCES AND USES (A5 + B9)	T		(2,084,00)	6,000.00	-387.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.8%
b) Fransfers Out		7600-7629	24,505.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sourcés		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	9.00	0.90	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,505.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,589.00)	6,000,00	-122.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudiled		9791	1,934,392,00	1,907,803.00	-1.4%
b) Audit Adjustments		9793	0.00	00,0	0.0%
c) As of July 1 - Audited (F1a + F1b)		5,10	1,934.392.00	1,907,803.00	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3.30	1,934,392.00	1,907,863.00	
2) Ending Balance, June 30 (E + F1e)			1,907,803.00		-1,4%
Components of Ending Fund Balance			1,907,003.00	1,913,803.00	0.3%
a) Nonspendable					
Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid items		9713	0,00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	1,907,803.00	1,913,803.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS	***************************************		<u> </u>		
1) Cash			La la constanta de la constant		
a) in County Treasury		9110	1,931,987,04		
Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
,			0.00	i	

2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Placer County	Expenditures by O	bject			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
a) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
B) Other Current Assets		9340	0,00		
9) TOTAL, ASSETS			1,931,987,04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Oulflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	5.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY		······································			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,931,987.04		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0,0%
All Other Federal Revenue		8290	0.00	9,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE	* :				
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8690	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	00.0	0.0%
OTHER LOCAL REVENUE					
Other tocal Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	00,0	0.0%
Interest		8660	4,000.00	6,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
All Other Transfers In from All Others		879 9	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,050,00	60,000,00	48.1%
TOTAL, REVENUES			4,050.00	6,000.00	48.1%
CLASSIFIED SALARIES				0,000.00	40.172
Classified Support Sateries		2200	00,0	60,0	0,D%
Classified Supervisors' and Administrators' Salaries		2300	6,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	
Other Classified Salaries		2900			0.0%
Other Classified Salanes TOTAL, CLASSIFIED SALARIES		2500	0,00 0.00	00.0	0.0%
			U.00	00,0	0,0%
EMPLOYEE BENEFITS		3101-3102	0.00	200	
STRS			0.00	0,00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

acer County	Expenditures by Object			DBBYA6Z2WM(2022-2:		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.1	
Unemployment Insurance		3501-3502	0.00	0.00	0.0	
Workers' Compensation		3601-3602	0.00	8.00	D.I	
OPEB, Allocated		3701-3702	0,00	8,00	Đ.	
OPEB, Active Employees		3751-3752	0,00	0,00	0,	
Other Employee Benefits		3901-3902	0,00	0,00	0.	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.	
BOOKS AND SUPPLIES		· · · · · · · · · · · · · · · · · · ·				
Books and Other Reference Materials		4200	0.00	0,00	0	
Materials and Supplies		4300	0.00	0.00	D	
Noncapitalized Equipment		4400	0.00	0.00	0	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0	
Tray el and Conferences		5200	0.00	0.00	0	
Insurance		5400-5450	1			
		5500	0.00	0.00	0	
Operations and Housekeeping Services			0.00	00,0	0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	٤	
Transfers of Direct Costs		5710	0.60	0.00	0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	e :	
Professional/Consulting Services and Operating Expenditures		5800	6,134.00	0.00	-100	
Communications		5900	0.00	0.00	٥	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,134.00	0.00	-100	
CAPITAL OUTLAY				:		
Land		6100	0.00	0.00	C	
Land Improvements		6170	0.00	0.00	ç	
Buildings and Improvements of Buildings		6200	0,00	0,00	0	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	ŧ	
Equipment		6400	0.00	0.00	c	
Equipment Replacement		6500	0.00	00,0	o	
Lease Assets		6600	0.00	0.00	0	
TOTAL, CAPITAL OUTLAY			0,00	0.00	o	
OTHER OUTGO (excluding Transfers of Indirect Costs)	* * * * *	***				
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	Đ	
To County Offices		7212	0.00	0.00	C	
To JPAs		7213	0.00	0.00	c	
All Other Transfers Out to All Others		7299	0.00	0.00	(
Debt Service			0.00	3,00	·	
Debt Service - Interest		7438	0.00	0.00	C	
Other Debt Service - Principal		7439	1	0.00		
		7439	0.00	0.00	0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	400	
TOTAL, EXPENDITURES		·····	6,134.00	0.00	-100	
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	C	
Other Authorized Interfund Transfers In		8919	0.00	00.0	Ċ	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	C	
INTERFUND TRANSFERS OUT						
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	00,0	C	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	6,00	(
			1	:		
Other Authorized Interfund Transfers Out		7619	24,505.00	0.00	-100	

Western Placer Unified Placer County

2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

316695100000000 Form 40 D8BYA6Z2WM(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,0%
Long-Term Debt Praceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0,00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0,00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	D.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,505,00)	0.00	-100.09

2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

Placer County	Expenditures by Object			D8BYA6Z2WM(202		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0,00	0,09	
4) Other Local Revenue		8600-8799	10,389,592,00	9,188,052,00	-11.69	
5) YOTAL, REVENUES			10,399,592.00	9,188,052.00	-11.69	
B. EXPENDITURES	•					
1) Certificated Salaries		1000-1999	0.00	8.00	0.09	
2) Classified Salaries		2000-2999	0.00	0.00	0.09	
3) Employee Benefits		3000-3999	0,00	0,00	0,0	
4) Books and Supplies		4000-4999	6.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	38,400.00	28,000.00	-27.19	
6) Capital Outlay		6000-6999	0,00	0.90	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,224,944.00	7,263,371.00	0.89	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9.00	0.00	0.0	
9) TOTAL, EXPENDITURES		7000-7000	7,263,344,00	7,311,371.00	0.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			7,263,344.00	7,311,371,00	V. 1.	
FINANCING SOURCES AND USES (AS - 89)			3,136,248.00	1,876,681.00	-40.2%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		0900-8929	1,050,000.00	1,050,000.00	0.09	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.09	
b) Uses		7630-7699	0.00	0.00	0.09	
3) Contributions		8980-8999	0.00	0,00	0.09	
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	0.09	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,186,248,00	2,926,681,00	-30.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	14,813,387.00	18,999,635.00	28.3	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			14,813,387,00	18,999,635,00	28.3	
d) Other Restatements		9795	0.00	0.00	0.D°	
e) Adjusted Beginning Balance (F1c + F1d)			14,813,387,00	18,999,635,00	28.39	
2) Ending Balance, June 30 (E + F1e)			18,999,635.00	21,926,316.00	15,49	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.09	
Stores		9712	9.00	0.00	0.0	
Prepaid Items		9713	0,00	9.00	0.0	
		9719				
All Others		9719	0.00	0.00	0.09	
b) Restricted		∌ 7₩0	18,999,635.00	21,926,316.00	15.45	
c) Committed		0750	0.00			
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.04	
d) Assigned			1			
Other Assignments		9780	0.00	9.00	0.0	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount	FF W.	9790	0.00	00,0	0,0	
G. ASSETS						
1) Cash		9110	47 000 004 04			
a) in County Treasury			17,800,981,61			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account California Department of Education		9130	0.00	Barbara Briss	1022 12:47:19 PM	

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2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

cer County Expenditures by Object				D8BYA6Z2WM(2022-23		
Description	Resource Codes	Object Cades	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee	***************************************	9135	21,389.07		***	
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0,00			
7) Prepaid Expenditures		9330	0.00			
6) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			17,822,370.68			
H. DEFERRED OUTFLOWS OF RESOURCES				•		
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Uneamed Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		511-5	0.00			
K, FUND EQUITY			-			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,822,370,68			
FEDERAL REVENUE			11,022,010,00			
All Other Federal Revenue		8290	0,00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE			0.00	0.00	3,07	
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions		8575	0.00	0,00	2.00	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.05	
		8590	1		0.09	
All Other State Revenue TOTAL, OTHER STATE REVENUE		6550	0.00	9,00 0.00	0.09	
			0.00	0.00	0.07	
Other Local Revenue						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies		-515				
Secured Roll		8615	0.00	0.00	0.09	
Unsecured Roll		8616	0.00	0.00	0.09	
Prior Years' Taxes		8617	0.00	0.00	90.0	
Supplemental Taxes		8618	0.00	0.00	0.04	
Non-Ad Valorem Taxes						
Parcel Taxes		8621	0.00	0.00	0.09	
Other		8522	6,369,592.00	6,653,052.00	4,5	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0	
Sales			To a series			
Sale of Equipment/Suppties		8631	0.00	0,00	9,0	
Leases and Rentals		8650	0,00	0.00	0.09	
Interest		8660	30,000.00	35,000.00	16.79	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	D.0°	
Other Local Revenue						
All Other Local Revenue		8699	4,000,000,00	2,500,000,00	-37.59	
All Other Transfers in from All Others		8799	0,00	0.00	0.09	

Placer County	Expenditures by Ob	oject			D8BYA6Z2WM(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			10,399,592.00	9,188,052.00	-11.6%
TOTAL, REVENUES			10,399,592.00	9,188,052,00	-11.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0,00	0,00	0,0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS				į	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0,00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Realth and Welfare Benefits		3401-3402	0,00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			į		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0,0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0,09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Prof ossional/Consulting Services and Operating Expenditures		5800	38,400,00	28,000.00	-27.19
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3300	38.400.00	28,000,00	-27.19
CAPITAL OUTLAY			38,400,00	24,000,00	-21.17
land		6100	0,00	0.00	0.09
		6170	0.00		
Land Improvements Buildings and Improvements of Buildings		6200	0.00	0.00 00.0	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	ì	[
·		6400	0.00	0.00	0.09
Equipment Equipment Replacement		6500	0.00	9.00	0.0%
			0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	5.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7011			
To Districts or Charler Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0,00	0,0%
To JPAs		7213	0.00	8,00	0.09
All Other Transfers Out to All Others		7299	0.00	0,00	0.09
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,856,880.00	4,781,624.00	-1,5%
Other Debt Service - Principal		7439	2,368,064,00	2,501,747,60	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,224,944,00	7,283,371.00	0,8%

2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

•					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EXPENDITURES			7,263,344.00	7,311,371.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000,00	1,050,000,00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Proceeds			-		
Proceeds from Sale of Bonds		8951	0.00	0.00	0.09
Other Sources					
County School Bidg Aid		8961	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00,0	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.03
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.90	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,050,000.00	1,050,000.00	0.0

Placer County	Expenditures by C	Expenditures by Object			D8BYA6Z2WM(2022-23			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference			
A, REVENUES								
1) LCFF Sources		8010-8099	0,00	0.00	0.0%			
2) Federal Revenue		8100-8299	0.00	0.00	0.0%			
3) Other State Revenue		8300-8599	9,00	0.00	0.0%			
4) Other Local Revenue		8600-H799	0.00	0.00	0,0%			
5) TOTAL, REVENUES			0.00	0.00	0.0%			
B. EXPENDITURES	······································							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%			
2) Classified Salaries		2000-2999	0.00	0.00	0.0%			
3) Employ ce Bonofits		3000-3999	0.00	0.00	0.0%			
4) Books and Supplies		4000-4999	0.00	0.00	0.0%			
5) Services and Other Operating Expenditures		5000-5999	00.0	0.00	0.0%			
6) Capital Outlay		6000-6999	0.00	8.00	0.0%			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	9.0%			
9) TOTAL, EXPENDITURES			0,00	0.00	0,0%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%			
D. OTHER FINANCING SOURCES/USES			**************************************					
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.0%			
2) Other Sources/Uses		7 3 2 7 3 2 2	0.00	0.00	5.5%			
a) Sources		8930-8979	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.0%			
		8980-8999	18 111 5 1 5 4					
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		8360-9353	0.00	0.00	0.0%			
			0,00	0,00	0.0%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,00	0.0%			
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,587,166.44	5,587,166,44	0.0%			
b) Audit Adjustments		9793	0,00	0,00	0.0%			
c) As of July 1 - Audited (F1a + F1b)		3100	5,587,166.44	5,587,166,44	0.0%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Balance (F1c + F1d)		5150	5,587,166.44	5,587,166,44				
2) Ending Balance, June 30 (E + F1e)			5,587,166.44	5,587,186,44	0.0%			
Components of Ending Fund Balance			3,367,100,44	5,361,100.44	0.0%			
a) Nonspendable								
		9711	0.00	0.00	0.000			
Revolving Cash		9712	0.00	0.00	0.0%			
Stores Prepaid Items		9713	0.00	0.00	0.0%			
		9719	0.00	0.00	0.0%			
Ali Others			0.00	0.00	0.0%			
b) Restricted		9740	5,587,166.44	5,587,156.44	0.0%			
c) Committed		9750						
Stabilization Arrangements			0,00	00.0	0.0%			
Other Commitments		9760	0.00	0.00	0.0%			
d) Assigned								
Other Assignments		9780	0.00	0.00	0.0%			
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0,00	0.00	0,0%			
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.0%			
G. ASSETS								
1) Cash								
a) in County Treesury		9110	0.00					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00					
b) in Banks		9120	0.00					
c) in Revolving Cash Account		9130	0.00					

			I		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Đượget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		3430	1		
· · · · · · · · · · · · · · · · · · ·	· · · · · ·		0.00		
I. LIABILITIES		0.500			
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES	· · · · · · · · · · · · · · · · · · ·		0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0,00	0.00	0,0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8572	0.00	00.0	0.09
TOTAL, OTHER STATE REVENUE		0072	0.00	0.00	0.09
			0.00	0,00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	9.00	0.09
Unsecured Roll		8612	0.00	0.00	0.09
Prior Years' Taxes		8613	0.00	0.00	0.0
Supplemental Taxes		8614	0.00	8.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8562	0.00	9.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.01
All Other Transfers in from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0,00	00,0	0.0
TOTAL, REVENUES			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
		7433	0.00	0.00	חת
Band Redemptions			l f		0.0
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0

Dascription	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0	
TOTAL, EXPENDITURES			0.00	0.00	0.0	
INTERFUND TRANSFERS				ALTERNATION		
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,0	
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.0	
INTERFUND TRANSFERS OUT						
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0,0	
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0	
(b) TOTAL. INTERFUND TRANSFERS OUT			0.00	0.00	0.0	
OTHER SOURCES/USES						
SOURCES				and the same of th		
Other Sources			The state of the s			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0	
All Other Financing Sources		8979	0.00	0.00	0.0	
(c) TOTAL, SOURCES			0.00	0.00	0.0	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0	
All Other Financing Uses		7699	0.00	0.00	0.0	
(d) TOTAL, USES			0.00	0.00	0.0	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0	
Contributions from Restricted Revenues		8990	0.00	0.00), C	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	D.t	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.1	

Placer County		D88YA6Z2WM(2022-23)			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,00	0.00	-100,0%
5) TOTAL, REVENUES			125.00	0,00	-100.0%
B. EXPENSES					
1) Certificated Safaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		5000-5888	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amerization		6000-6999	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Gutgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			123.00	0.00	-100.076
1) Interfund Transfers			:		
a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfors Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7025	1.00	0.00	1.0%
		8930-8979	2.00	2.00	0.001
a) Sources		7630-7699	0.00	8.00	0.0%
b) Uses			0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			125.00	0.00	-100,0%
F. NET POSITION					
1) Beginning Net Position		0704		7 / 7 7	
a) As of July 1 - Unaudiled		9791	7,295.00	7,420.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			7.295,00	7,420.00	1.7%
d) Other Restalements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,295,00	7,420,00	1.7%
2) Ending Net Pasition, June 30 (E + F1e)			7,429.00	7.420.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0,00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,420.00	7,420.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,308.54		
Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Granter Government		9290	00,0		
5) Oue from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets -		9340	0.00		
		9400	0.00		
9) Fixed Assets		3400	- A-A		
10) TOTAL, ASSETS			7,308,54		

Placer County Expense	is by Object			D8BTA622WM(2022-23)
Description Resource (Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
H. DEFERRED OUTFLOWS OF RESOURCES	W			
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0,00		
2) Due to Grantor Gov ernments	9590	0.00		
3) Due to Other Funds	9610	0,00		
4) Current Loans	9640			
5) Uneamed Revenue	9650	0,00		
G) Long-Term Liabilities				
a) Net Pension Liability	9663	0.00		
в) Yotai/Net OPEB Liability	9664	6,00		
c) Compensated Absences	9665	0.00		
d) COPs Payable	9666	0.00		
e) Leases Payable	9667	0.00		
f) Lease Revenue Bonds Payable	9668	0,00		
g) Other General Long-Term Liabilities	9669	0.00		
7) TOTAL, LIABILITIES		0,00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K, NET POSITION				
Net Position, June 30 (G10 + H2) - (I7 + J2)		7,308.54		
OTHER LOGAL REVENUE				
Other Local Revenue				
Interest	8660	125.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of thy estments	8662	0,00	00,0	0.0%
Fees and Contracts		.,,,,		
In-District Premiums <i>i</i>				
Contributions	8674	0.00	0.00	0.0%
Other Local Revenue			GIBC	5,4 %
All Other Local Revenue	8699	0.00	0.00	0,0%
TOTAL, OTHER LOCAL REVENUE		125.00	0.00	-100.0%
TOTAL, REVENUES		125.00	0.00	-100,0%
SERVICES AND OTHER OPERATING EXPENSES		120.00	0.00	-700,075
Subagreements for Services	5100	0.00	0.00	0.0%
Professional/Consulting Services and		5,00	0.00	0.0%
Operating Expenditures	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		0.00	0.00	0.0%
TOTAL, EXPENSES		9.00	00.0	0.0%
INTERFUND TRANSFERS		0.00	0,50	0.070
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	V213	0.00	0.00	0.0%
OTHER SOURCES/USES		0.00	3.00	0.0%
SOURCES				
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00		0.0%
	8979		0.00	
All Other Financing Sources	9913	0.00	00,0	0.0%
(c) TOTAL, SOURCES		0,00	0.00	0,0%
USES	7054			
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0.00	0.0%
(d) TOTAL, USES		0,60	0.00	0.0%
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0,00	0.00	0.0%

2022-23 Budget, July 1 Retiree Benefit Fund Expenses by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a+c-d+e)			0.00	0.00	0.0%

Placer County	Expenses by Ob	Expenses by Object			D8BYA6Z2WM(2022-23			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	9.08	8,0%			
2) Federal Revenue		8100-8299	9.00	9.00	8.0%			
3) Other State Revenue		8300-8599	0.00	0.00	0.0%			
4) Other Local Revenue		8600-8799	500,00	ð.00 l	-100,0%			
5) TOTAL, REVENUES			500.00	0.00	-100.0%			
B. EXPENSES								
1) Certificated Salaries		1000-1999	9.00	00,0	0,0%			
2) Classified Salaries		2000-2999	0.00	00.0	0.0%			
3) Employee Benefits		3000-3999	0.00	0.00	0.0%			
4) Books and Supplies		4000-4999	0.00	0.00	0.0%			
5) Services and Other Operating Expenses		5000-5999	1,500.00	0.00	-100.0%			
6) Depreciation and Amortization		6000-6999	0,00	0,00	0.0%			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0,0%			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%			
9) TOTAL, EXPENSES			1,500.00	0.00	-100,0%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	0.00	-100.0%			
D. OTHER FINANCING SOURCES/USES	,							
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.0%			
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.0%			
3) Contributions		8980-8999	0.00	6.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%			
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,000.00)	0.00	-100.0%			
F. NET POSITION	** * * *							
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	163,775,00	162,775.00	-0.6%			
b) Audit Adjustments		9793	0.00	0.00	0.09			
c) As of July 1 - Audited (F1a + F1b)			163,775.00	162,775.00	-0.6%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Net Position (F1c + F1d)			163,775.00	162,775,00	-0,6%			
2) Ending Net Position, June 30 (E + F1e)			162,775.00	162,775,90	0.0%			
Companents of Ending Net Position			-					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%			
b) Restricted Net Position		9797	0.00	0.00	0.0%			
c) Unrestricted Net Position		9790	162,775.00	162,775.00	0.0%			
G. ASSETS								
1) Cash								
a) in County Treasury		9110	162,584.97					
Fair Value Adjustment to Cash in County Treasury		9111	0,00	a. a				
b) in Banks		9120	0.00	a paragraphic de la constante				
c) in Revolving Cash Account		9130	0.00	Attachar				
d) with Fiscal Agent/Trustee		9135	0.00					
e) Collections Awaiting Deposit		9140	0.00					
2) Investments		9150	0.00					
3) Accounts Roceivable		9200	0.00					
4) Due from Granter Government		9290	0.00					
5) Due from Other Funds		9310	l i					
		9310	0.00					
5) Stores 7) Proposid Expanditures			0.00					
7) Prepaid Expenditures		9330	0.00					
8) Other Current Assets		9340	0.00					
9) Fixed Assets								
a) Land		9410	0.00					

lacer County	Expenses by Obje	D8BYA6Z2WM(2022-23			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0,00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0,00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			162,584.97		
1. DEFERRED OUTFLOWS OF RESOURCES	***************************************				
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES	m-an-ratio				
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00	and the same of th	
3) Due to Other Funds		9610	0.00) provide a	
4) Current Loans		9640		ann to Acet	
5) Uneamed Revenue		9650	0.00	oderneys.	
6) Long-Term Liabilities		1300		неганеческо	
a) Net Pension Liability		9663	0.00	TO THE STATE OF TH	
·					
b) Total/Net OPE8 Liability		9664	0.00	1	
c) Compensated Absences		9665	0.00	A contract of the contract of	
d) COPs Payable		9666	0.00	and the second	
e) Leases Pay ahte		9667	0.00	1	
f) Lease Revenue Bonds Payable		9668	0.00	, p	
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J, DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (17 + J2)			162,584.97		
OTHER STATE REVENUE			The state of the s		
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	9.00	0.1
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.1
Interest		8660	500.00	0.00	-108.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.
TOTAL, REVENUES			500.00	0.00	-100.
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.
Certificated Pupil Support Salaries		1200	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries		1300	9,00	0.00	Ď.
Other Certificated Salaries		1900	0,00	0.00	0,
TOTAL, CERTIFICATED SALARIES			0.00	5.00	0.
			0.00	5.00	
CLASSIFIED SALARIES Classified legional Solation		2100	0.00	n na	0.
Classified Instructional Salaries			1	0,00	
Classified Support Salarius		2200	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	00,0	D.00	0.
Clerical, Technical and Office Salaries		2400	0.00	0.90	0.

2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

os Object Codes	2021-22 Estimated Actuals 0.00	2022-23 Budget 0.80	Percent Difference
2900	1	9.99	~ ~ ~ *
	0.00		0.0%
		0.00	0.0%
3101-3102	0.00	0.00	0.0%
3201-3202	0,00	00,0	0.0%
3301-3302	0.00	0.00	0,0%
3401-3402	0,00		0.0%
3501-3502	1		0.0%
]	i	0.0%
	į		0.0%
	1	į	0.0%
3901-3902	1		0.0%
	0,00	0.00	0.0%
	0.00	0.00	0.0%
4200	0.00	0.00	0.0%
4300	0.00	0.00	0.0%
4400	0.00	0.00	0.0%
4700	0.00	0.00	0.0%
	6.00	0.00	0.0%

5100	0.00	0.00	0.0%
5200	0.00	0.00	0.0%
5300	0.00	0.00	0.0%
5400-5450	0.00	0.00	0.0%
5500	1		0,0%
	l i	ĺ	0.0%
			0.0%
	1		0.0%
3730	0.00	5,00	0.075
5000			
	1		-100,0%
5900	1		0.0%
	1,500.00	0.00	-100.0%
6900	0.00	0.00	0.0%
6910	0,00	0.00	0.0%
	0.00	0,00	0.0%
7299	0.00	0.00	0.0%
	0.00	00,0	0.0%
	1,500.00	0.00	-100.D%
8919	0.00	0.00	0.0%
	1		0.0%
	V.00	5.00	2.073
			0.8%
8979	9,00	0.00	0,0%
	0.00	0.00	0.0%
7651	0.00	0,00	0.0%
7699	0.00	0.00	0.0%
	0,00	0.00	0.0%
	3501-3502 3601-3602 3701-3702 3751-3752 3901-3902 4100 4200 4300 4400 4700 5100 5200 5300 5400-5450 5500 5600 5710 5750 5800 5900 6900 6910 7299	3501-3502 0.00 3601-3602 0.00 3701-3702 0.00 3751-3752 0.00 3901-3902 0.00 4100 0.00 4200 0.00 4300 0.00 4400 0.00 4700 0.00 5100 0.00 5300 0.00 5300 0.00 5500 0.00 5500 0.00 5710 0.00 5760 0.00 5790 0.00 5900 0.00 1,500.00 6910 0.00 6910 0.00 7299 0.00 7299 0.00 7299 0.00 8919 0.00 8919 0.00 7651 0.00 7651 0.00	3501-3502

2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

31669510000000 Form 73 D8BYA6Z2WM(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Contributions from Unrestricted Reverses		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	9.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + t - d + e)			0.00	0.00	0.0%

Placer County	A. DISTRICT ADA					D6B 1 A02244 M(2022-23)			
	2021-22 Estimated Actuals			2022-23 Budget					
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA			
A. DISTRICT									
1. Total District Regular ADA									
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,678.30	6,678.30	7,053.05	6,927.00	6,927.00	7,053.05			
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)									
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)									
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,678.30	6,678.30	7,053.05	6,927.00	6,927.00	7,053.05			
5. District Funded County Program ADA									
a. County Community Schools									
b. Special Education-Special Day Class	18.67	18.67	18.67	18.67	18,67	18.67			
c. Special Education- NPS/LCI									
d. Special Education Extended Year									
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools									
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]				Total Control of the					
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5t)	18.67	18.67	18.67	18.67	18.67	18.67			

	2021-22 Estimated Actuals		2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6, TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,696.97	6,696,97	7,071.72	6,945.67	6,945.67	7,071.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charte	r school SACS financial data in	their Fund 01, 09, or 62 use this	s worksheet to report ADA for th	ose charter so	hools.	
Charter schools reporting SACS f	inancial data separately from t	heir authorizing LEAs in Fund 01	or Fund 62 use this worksheet t	o report their a	ADA.	
FUND 01: Charter School ADA c	orresponding to SACS finan	cial data reported in Fund 01.		·		T
1. Total Charter School Regular ADA					····	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred. On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d, Special Education Extended Year						
e, Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School						
Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d,	0.00	0.00	0.00	0.00	0.00	0.00
and C3f) FUND 09 or 62: Charter School A	<u> </u>	1		0.00	0.00	10.00
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA	***************************************					
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

racer obtainly		O, OHARTER SOHOUL AD				***************************************
	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	6.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

February

January

December

18,959,632.00

26,349,095.00

(6,594,416.00)

9,374,334,00

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (1)

August

JE,

Beginning Balances (Ref. Only)

Object

Description

Western Placer Unified

Placer County

JUNE

ESTIMATES THROUGH THE

MONTH OF

A. BEGINNING CASH

130,430.00 31,365,471.00 (678,999.00) 3,121,701.00 2,614,685.00 (1,363,980,00) 3,453,905.00 1,676,906.00 148,594.00 6,650,067.00 387,662.00 335,912.00 1,051,946.00 358,423.00 (45,517.00)November 1,430,038.00 1,676,810.00 6,994,739.00 3,121,701.00 191,427.00 378,055.00 2,344,839.00 3,151,536.00 (1,363,980.00) 17,636.00 986,029.00 256,566.00 918,452.00 5,346.00 October 7,324,815.00 5,431,883,00 386,026.00 3,074,335.00 1,682,447.00 729,091.00 3,552,820.00 1,057,356.00 (2,045,969.00) 124,102.00 3,242,829.00 958,219,00 707,413.00 4,816.00 September 155.00 5,842,090,00 1,734,278.00 (1,022,985.00) 199,284,00 918,856.00 3,175,841.00 946,788.00 1,666,994,00 154,216.00 519,273.00 5,785.00 6,468,897.00 8,124.00

157.00

1,028,363.00

2,960.00

(1,363,980.00)

(1,363,980.00)

(1,363,980.00) 2,241.00 248,454.00

2,332,805.00

3,121,701.00

3,552,819.00

1,605,898.00

3010-8019

Principal Apportionment

LCFF/Revenue Limit

Sources

RECEIPTS

Miscellaneous Funds

Property Taxes

3020-8079 8080-8089

21,618.00

13,061.00

8100-8299 3300-8599 3910-8929

8930-8979

All Other Financing Sources

TOTAL RECEIPTS

Interfund Transfers in

Other State Revenue Other Local Revenue

Federal Revenue

3600-8799

190,509.00

122,196.00

348,972.00

707,449.00

101,716.00

2,391,037.00 388,452.00 424,832.00 328.00

5,529.00

5,810.00

4,258.00

5000-5999

Books and Supplies Employ ee Benefits Classified Salaries

7000-7499 7600-7629 7630-7699

8000-6599

Capital Outlay Other Outgo

Services

619,133.00

9,026.00

6,607,998.00

13,036,344.00

1,603,310.00

5,782,312.00

3,210,634,00

6,269,135.00

177,638.00

1,064,098.00 1,700,556,00 198,524.00

1,955,121.00

151,193.00 81,382.00 568,435.00

3,318,007.00

256, 161.00 1,237,920.00

1,419,670.00

5,687,769.00

34,512,454.00

1,831,086,00

2,747,604.00 824,814.00 1,514,223.00 44,069,00 647,344.00

000-1999

Certificated Salaries C. DISBURSEMENTS

2000-2999 3000-3999 4000-4999

Printed: 6/14/2022 12:50:35 PM Form Last Revised: 6/14/2022 7:01:55 PM -07:00 Submission Number: D8BYA6Z2WM

42,177.00

77,138.00

26,117.00

110,855.00

2,530,279,00

241,300.00

5,488,391,00

4,104,054.00

9111-9199 9200-9299

Assets and Deferred Outflows

Cash Not In Treasury Accounts Receivable

TOTAL DISBURSEMENTS D. BALANCE SHEET ITEMS

All Other Financing Uses Interfund Transfers Out

9310

Due From Other Funds

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (1)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330	The state of the s								
Other Current Assets	9340	Anti-tier eine er		And the state of t			Andrew Words of Andrew Control			
Deferred Outflows of Resources	9490						A service of the Contract of t	The second secon		Management of the Control of the Con
SUBTOTAL		00.00	4,104,054,00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows						The state of the s	Printer of the state of the sta	A THE PROPERTY OF THE PROPERTY		
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026,00	254,353.00
Due To Other Funds	9610									
Current Loans	9640			Andread Control of the Control of th	The state of the s		THE RESERVE AND ADDRESS OF THE PARTY OF THE			
Unearned Revenues	9650									
Deferred Inflows of Resources	0696							Mail official designation of the contract of t		
SUBTOTAL		00'00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,532,244.00)	(410.207.00)	(4,001,845.00)	(2,109,037.00)	(5,915,417.00)	32,943,511.00	(7,389,463.00)	(5,400,504.00)
F. ENDING CASH (A + E)			5,842,090,00	5,431,883.00	1,430,038.00	(678,999.00)	(6,594,416.00)	26,349,095.00	18,959,632.00	13,559,128.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS				No. of the control of						

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (1)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	rotal	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,559,128.00	8,073,331.00	26,615,837.00	21,172,893.00				-
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,761,040.00	2,332,805.00	2,502,491.00	3,792,162.00	00.00	(2.00)	33,532,219.00	33,532,219.00
Property Taxes	8020-8079		(16.543.00)	22,522,635.00	863,986.00	3,558,883.00		(1.00)	59,626,186.00	59,626,186.00
Miscellaneous Funds	8080-8089		(2,674,064.00)	(1,337,036.00)	(1,337,036.00)	(755,152.00)		1.00	(15,992,141.00)	(15,992,141.00)
Federal Revenue	8100-8299		10,001.00	50,127.00	86,904.00	1,422,865.00		2.00	2,642,441.00	2,642,441.00
Other State Revenue	8300-8599		470,054.00	900,692.00	176,494.00	3,513,755.00			8,505,393.00	8,505,393.00
Other Local Revenue	8600-8799		431,422.00	358,937.00	557,933.00	1,301,114.00		(2.00)	5,584,063.00	5,584,063.00
Interfund Transfers In	8910-8929								00'0	0.00
All Other Financing Sources	8930-8979								00.0	00.00
TOTAL RECEIPTS			981,910.00	24,828,160.00	2,850,772.00	12,833,627.00	00.00	(2.00)	93,898,161,00	93,898,161.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,275,858.00	3,223,351.00	3,489,392.00	3,762,582.00	00.00	(10.00)	39, 180, 295.00	39,180,295,00
Classified Salaries	2000-2999		1,116,228.00	1,060,323.00	1,027,627.00	1,157,680.00		1.00	12,300,067.00	12,300,067.00
Employ ee Benefits	3000-3888		1,715,852.00	1,700,048.00	1,727,992.00	6,206,106.00		1.00	24,667,324.00	24,667,324.00
Books and Supplies	4000-4999		283,380.00	132,460.00	400,442.00	3,961,635.00		1.00	7,111,896.00	7,111,896.00
Services	2000-2889		642,625.00	447,409.00	527,172.00	2,402,415.00			9,474,089.00	9,474,089.00
Capital Outlay	6000-6599		726.00	658.00	1,495.00	11,248.00		1.00	46,000.00	46,000.00
Other Outgo	7000-7499					1,960,636.00			1,924,145.00	1,924,145.00
Interfund Transfers Out	7600-7629					25,360.00			25,360.00	25,360.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			7,034,669.00	6,564,249.00	7,174,120.00	19,487,662.00	0.00	(6.00)	94,729,176.00	94,729,176.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		21,312.00	38,578.00	22,504.00	(5,967,659.00)			6,735,046.00	
Due From Other Funds	9310								0.00	
Stores	9320			:					00.0	
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2	·		Page 3 of 8					Form Last Rev	Printed: 6/14/2022 12:50:35 PM Form Last Revised: 6/14/2022 7:01:55 PM -07:00 Submission Number: D8BYA6Z2WM	022 12:50:35 PM :01:55 PM -07:00 er. D8BYA6Z2WM

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (1)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0,00	
Other Current Assets	9340								00'0	
Deferred Outflows of Resources	9490	Andrew in the ben't Manual Advant in the land in the l	The state of the s					Principles - Marie Peter - Mar	00'0	
SUBTOTAL		00.00	21,312.00	38,578.00	22,504.00	(5,967,659.00)	0.00	00.00	6,735,046.00	
Liabilities and Deferred Inflows			Washington and the second and the se						WANTED TO A COLUMN TO THE COLU	
Accounts Payable	9500-9599		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Due To Other Funds	9610								0.00	
Current Loans	9640	MANAGEM AND	- Aret Ar-with day, delined the vertice was recent that the delined to be delined to b	south-earning marks - wern your free justice, dead downs of examples and you	any tenny il normateriale di constanti della constanti della constanti della constanti della constanti della c	manusativana kammarrana remere Apalas (most dandelakka		, rangementan en	0.00	
Unearned Revenues	9650							Andreas de la company de la co	0.00	
Deferred Inflows of Resources	0696				generation may be the second second				00.0	
SUBTOTAL		00'0	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	00.00	0.00	1,719,913.00	
Nonoperating										
Suspense Clearing	9910				, page 100 100 100 100 100 100 100 100 100 10				00'0	
TOTAL BALANCE SHEET ITEMS		0.00	566,962.00	278,595.00	(1,119,596.00)	(960,410.00)	0.00	0.00	5,015,133.00	
E. NET INCREASE/DECREASE (B - C + D)			(5,485,797.00)	18,542,506.00	(5,442,944.00)	(7,614,445.00)	0.00	4.00	4,184,118.00	(831,015.00)
F. ENDING CASH (A + E)			8,073,331.00	26,615,837.00	21,172,893.00	13,558,448.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									13,558,452.00	

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,558,448.00	10,094,498.00	9,618,562,00	5,668,189.00	3,524,533.00	(2,474,377.00)	31,502,768.00	23,797,741.00
B. RECEIPTS LCFF/Revenue Limit Sources						revolution - Marchite drum in the Prince Andrew				
Principal Apportionment	8010-8019		1,758,806.00	1,758,806.00	3,522,172.00	3,165,852.00	3,165,852.00	3,522,172.00	3,165,852.00	3,165,852.00
Property Taxes	8020-8079		22,266.00	159.00	1,089,077.00		134,343.00	32,306,435.00	125,862.00	
Miscellaneous Funds	8080-8099			(1,049,895.00)	(2,099,791.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)
Federal Revenue	8100-8299		12,555.00	7,810.00		16,953.00	2,845.00	2,155.00	988,537.00	151.00
Other State Revenue	8300-8599		Annah da mahakka da a da a da a da a da a da a da		116,509.00	179,715.00	363,945.00	233,254.00	2,244,754.00	95,493.00
Other Local Revenue	8600-8799		190,509.00	199,284.00	386,026.00	378,055.00	335,912.00	707,449.00	388,452.00	348,972.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979			AA witer de remar de comparte						
TOTAL RECEIPTS			1,984,136,00	916,164,00	3,013,993.00	2,340,714,00	2,603,036.00	35,371,604,00	5,513,596.00	2,210,607.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,803,536.00	3,240,491.00	3,308,842.00	3,215,691.00	3,524,215.00	181,254.00	6,396,755.00	3,275,992.00
Classified Salaries	2000-2999		833,655,00	956,936.00	968,490.00	996,598.00	1,063,222.00	152,814.00	1,976,078.00	1,075,504.00
Employ ee Benefits	3000-3888		1,548,281,00	1,704,488.00	1,720,288.00	1,714,524.00	1,714,623.00	83,212.00	3,392,636.00	1,738,805.00
Books and Supplies	4000-4999		29,994.00	104,961.00	481,474.00	174,622.00	101,135.00	386,884.00	174,346.00	135,118.00
Services	5000-5999		647,344.00	519,273.00	729,091.00	918,452.00	358,423.00	619,133.00	1,237,920.00	424,832.00
Capital Outlay	6090-6599		4,258,00	5,785.00	4,816.00	5,346.00	5,810.00	5,529.00		328,00
Other Outgo	7000-7499						(45,517.00)			9,026.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699			PALLACTOR AND						
TOTAL DISBURSEMENTS			5,867,068.00	6,531,934.00	7,213,001.00	7,025,233.00	6,721,911.00	1,428,826.00	13,177,735.00	6,659,605.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows									***************************************	
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,104,054,00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Due From Other Funds	9310									
Stores	9320	Andreas in a grant of the format and the format and the format of the fo	Adventive de la constante de l	Antiques described and the second an			A CONTRACTOR OF THE PROPERTY O		The second secon	
California Department of Education SACS Web System System Version: SACS V1	. e		Page 5 of 8	8	general managament of the control of			Form Last Revise Subi	Printed: 6/14/2022 12:50:35 PM Form Last Revised: 6/14/2022 7:01:55 PM -07:00 Submission Number: D8BYA6Z2WM	2 12:50:35 PM 1:55 PM -07:00 D8BYA6Z2WM

California Department of Education SACS Web System System Version; SACS V1 Form Version; 2

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (2)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490		And Andrew Conference of the Andrew Conference		Andrews was been been been been been been been bee	Ompostoros, del manore, del pessoa	and provide and other formation of the state			
SUBTOTAL		0.00	4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows										
Accounts Payable	6656-0056		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890,00	(8,250.00)	118,026.00	254,353.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		0.00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,463,950.00)	(475.936.00)	(3,950,373.00)	(2,143,656.00)	(5,998,910.00)	33,977,145.00	(7,705,027.00)	(4,661,174.00)
F. ENDING CASH (A + E)			10,094,498.00	9,618,562,00	5,668,189.00	3,524,533.00	(2,474,377.00)	31,502,768.00	23,797,741.00	19,136,567.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (2)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruais	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			19,136,567.00	14,285,180.00	34,171,282.00	29,375,276.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,522,172.00	3,165,852.00	3,165,852.00	3,522,172.00		(4.00)	36,601,408.00	36,601,408.00
Property Taxes	8020-8079		(17,040.00)	23,198,315.00	889,905.00	3,665,649.00	a stravillitarist to the same and same to the same	1.00	61,414,972.00	61,414,972.00
Miscellaneous Funds	6608-0908		(2,744,408.00)	(1,372,208.00)	(1,372,208.00)	(775,017.00)		(1.00)	(16,412,833.00)	(16,412,833.00)
Federal Revenue	8100-8299		9,614.00	48,186.00	83,538.00	1,367,761.00			2,540,105.00	2,540,105.00
Other State Revenue	8300-8289		441,296.00	845,588.00	165,696.00	3,298,784.00		1.00	7,985,035.00	7,985,035.00
Other Local Revenue	8600-8799		431,422.00	358,937.00	557,933.00	1,301,114.00		(2.00)	5,584,063.00	5,584,063.00
Interfund Transfers In	8910-8929								00:00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			1,643,056.00	26,244,670.00	3,490,716.00	12,380,463.00	00.0	(2.00)	97,712,750.00	97,712,750.00
C. DISBURSEMENTS				ranina						
Certificated Salaries	1000-1999		3,342,544.00	3,288,968.00	3,560,414.00	3,839,176.00		2.00	39,977,880.00	39,977,880.00
Classified Salaries	2000-2989		1,128,193.00	1,071,689.00	1,038,642.00	1.170,089.00			12,431,910.00	12,431,910.00
Employ ee Benefits	3000-3999		1,754,445.00	1,738,285.00	1,766,857.00	6,345,693,00		2.00	25,222,139.00	25,222,139.00
Books and Supplies	4000-4999		192,872.00	90,154.00	272,546.00	2,696,336.00			4,840,442,00	4,840,442.00
Services	5000-5999		642,625.00	447,409.90	527,172.00	2,402,415.00			9,474,089.00	9,474,089.00
Capital Outlay	6000-6599		726.00	658.00	1,495.00	11,248.00		1.00	46,000.00	46,000.00
Other Outgo	7000-7499					1,960,636.00			1,924,145.00	1,924,145.00
Interfund Transfers Out	7600-7629					25,360.00			25,360.00	25,360.00
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			7,061,405.00	6,637,163.00	7,167,126.00	18,450,953.00	00:00	5.00	93,941,965.00	93,941,965.00
D. BALANCE SHEET ITEMS				I material de la constantina della constantina d						-
Assets and Deferred Outflows			****************	411						
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		21,312.00	38,578.00	22,504.00	(5,967,659.00)			6,735,046,00	
Due From Other Funds	9310								00.00	
Stores	9320								00'0	
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2			Page 7 of 8	80				Form Last Rev	Printed: 6/14/2022 12:50:35 PM Form Last Revised: 6/14/2022 7:01:55 PM -07:00 Submission Number: D8BYA6Z2WM	022 12:50:35 PM :01:55 PM -07:00 er D8BYA6Z2WM

2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (2)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								00'0	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490		Annana maa maana prijajahaha maa maa maa maa maa maa maa maa ma				and the second s		0.00	
SUBTOTAL		00'0	21,312.00	38,578.00	22,504.00	(5,967,659.00)	00.00	00.00	6,735,045.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	0696		(v						00.00	
SUBTOTAL		00.00	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	00:00	00:00	1,719,913.00	
Nonoperating,										
Suspense Clearing	9910								00.0	
TOTAL BALANCE SHEET ITEMS		0.00	566,962.00	278,595.00	(1,119,596.00)	(960,410.00)	0,00	0.00	5,015,133.00	
E. NET INCREASE/DECREASE (B - C + D)			(4,851,387.00)	19,886,102.00	(4,796,006.00)	(7,030,900.00)	0.00	(10.00)	8,785,918.00	3,770,785.00
F. ENDING CASH (A + E)			14,285,180.00	34,171,282.00	29,375,276.00	22,344,376.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			or or the first of the state of	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \					22,344,366.00	

California Department of Education SACS Web System System Version; SACS V1 Form Version: 2

2022-23 Budget, July 1 Workers' Compensation Certification

316695100000000 Form CC D8BYA6Z2WM(2022-23)

ANNUAL CERTIFICATION REGARDI	NG SELF-INSURED WORKERS' CO	OMPENSATION CLAIMS		
insured for workers' compensation claid board of the school district regarding t	ms, the superintendent of the school he estimated accrued but unfunded	idually or as a member of a joint powe of district annually shall provide informa cost of those claims. The governing bo any, that it has decided to reserve in its	ation to the great annually	overning shall
To the County Superintendent of Schools:				
	Our district is self-insured for worker Section 42141(a):	ers' compensation claims as defined in	Education C	ode
		Total liabilities actuarially determined:	\$	
		Less: Amount of total liabilities reserved in budget;	s	
		Estimated accrued but unfunded liabilities:	s	0.00
	This school district is self-insured f the following information:	or workers' compensation claims throug	gh a JPA, and	doffers
x	This school district is not self-insure	ed for workers' compensation claims.		
Signed			Date of Meeting:	Jun 21, 2022
Clerk/Secretary of th	e Governing Board	**************************************	•	***************************************
(Original signat	ure required)			
For additional information on this certi-	fication, please contact:			
Name:		Carrie Carlson	_	
Title:		Director of Business Services		
Telephone:		(916) 645-6350	•	
E-mail:			-	

2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted

- Tracer County		Onrestricted				A02244M(2022-23)
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	:					
current y ear - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	75,868,040.00	5,85%	80,305,323.00	4.97%	84,299,230.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,390,811.00	0.00%	1,390,811.00	0.00%	1,390,811.00
4. Other Local Revenues	8600-8799	1,165,338.00	0.00%	1,165,338.00	0.00%	1,165,338.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(12,766,624.00)	1.00%	(12,894,034.00)	1.03%	(13,027,142.00)
6. Total (Sum lines A1 thru A5c)		65,657,565.00	6.56%	69,967,438.00	5.52%	73,828,237.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				32,971,418.00		33,984,189.00
b. Step & Column Adjustment				491,283.00		501,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				521,488.00		195,558.00
e, Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,971,418.00	3.07%	33,984,189.00	2.05%	34,681,716.00
2. Classified Salaries						
a. Base Salaries				7,902,617.00		8,004,155.00
b. Step & Column Adjustment				62,684.00		62,889.00
c. Cost-of-Living Adjustment				***************************************		
d. Other Adjustments				38,854.00		10,538.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,902,617.00	1.28%	8,004,155.00	0.92%	8,077,582.00
3. Employee Benefits	3000-3999	15,719,757.00	4.00%	16,348,086.00	1.43%	16,582,314.00
4. Books and Supplies	4000-4999	5,476,013.00	-41.48%	3,204,559.00	6.24%	3,404,559.00
5. Services and Other Operating Expenditures	5000-5999	6,722,323.00	0.00%	6,722,323.00	0.00%	6,722,323.00
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,480,378.00)	0.00%	(1,480,378.00)	0.00%	(1,480,378.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	0.00%	25,360.00	1,645.06%	442,548.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		67,402,110.00	-0.78%	66,873,294.00	2.43%	68,495,664.00

2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted

31669510000000 Form MYP D8BYA6Z2WM(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,744,545.00)		3,094,144.00		5,332,573.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		13,011,231,00		11,266,686.00		14,360.830.00
Ending Fund Balance (Sum lines C and D1)		11,266,686.00		14,360,830.00		19,693,403.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed				Ambitabrum (4, 11) brumb) da Ambitabrum (4, 11) brumb)		An, Nicht und William (Anderson (And
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	4,693,802.00		9,528,418.00		14,651,126.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
2. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,266,686.00		14,360,830.00		19,693,403.00
E. AVAILABLE RESERVES						
1, General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
c. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
 b. Reserve for Economic Uncertainties 	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,567,884.00		4,827,412.00		5,037,277.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

1.0 FTE grounds custodian, 24-25; .375 FTE library clerk.

2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted

31669510000000 Form MYP D8BYA6Z2WM(2022-23)

li Descrintion	oject odes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols, E- C/C) (D)	2024-25 Projection (E)
R1d: 23-24: 3.0 FTF growth teachers, 1.0	ETE courselor transfer 4.0 ETE teache	are from raptriated IDI funds	24.26: 2.0	provide teachers 1	O FTE counce	der R2d 23-24: 1

2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

Placer County		Restricted			DSBAN	.6Z2WM(2022-23
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is						
extracted) A. REVENUES AND OTHER FINANCING SOURCES						manya-munga saa saa saa saa saa saa saa saa saa s
1. LCFF/Revenue Limit Sources	8010-8099	1,298,224,00	0.00%	1,298,224.00	0.00%	1,298,224.00
2. Federal Revenues	8100-8299	2,642,441.00	-3.87%	2,540,105.00	0.00%	2,540,105.00
3. Other State Revenues	8300-8599	7,114,582.00	-7.31%	6,594,224.00	0.00%	6,594,224.00
4. Other Local Revenues	8600-8799	4,418,725.00	0.00%	4,418,725.00	0.00%	4,418,725.00
5. Other Financing Sources				#L		<u> </u>
a. Transfers in	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980~8999	12,766,624.00	1.00%	12,894,034.00	1.03%	13,027,142.00
6. Total (Sum lines A1 thru A5c)		28,240,596.00	-1.75%	27,745,312.00	0.48%	27,878,420.00
B. EXPENDITURES AND OTHER FINANCING USES				***************************************		
1. Certificated Salaries						**************************************
a. Base Salaries				6,208,877.00		5,993,691.00
b. Step & Column Adjustment				90,650.00		87,508.00
c. Cost-of-Living Adjustment	•			1		07,000.00
d. Other Adjustments				(305,836.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,208,877.00	-3.47%	5,993,691.00	1.46%	6,081,199,00
2. Classified Salaries					N. Carlor	
a. Base Salaries				4,397,450.00		4,427,755.00
b. Step & Column Adjustment	•			58,486.00		58,889.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28, 181.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,397,450.00	0.69%	4,427,755.00	1.33%	4,486,644.00
3. Employ ee Benefits	3000-3999	8,947,567.00	-0.82%	8,874,053.00	0.15%	8,887,170.00
4. Books and Supplies	4000-4999	1,635,883.00	0.00%	1,635,883.00	0.00%	1,635,883.00
5. Services and Other Operating Expenditures	5000-5999	2,751,766.00	0.00%	2,751,766.00	0.00%	2,751,766.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,379,523.00	0.00%	1,379,523.00	0.00%	1,379,523.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0,00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,327,066.00	-0.95%	27,068,671.00	0.59%	27,228,185.00

2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

31669510000000 Form MYP D8BYA6Z2WM(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		913,530.00		676,641.00		650,235.00
D. FUND BALANCE					Value (
Net Beginning Fund Balance (Form 01, line F1e)		4,223,607.00		5,137,137.00		5,813,778.00
Ending Fund Balance (Sum lines C and D1)		5,137,137.00		5,813,778.00		6,464,013.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,137,137.00		5,813,778.00		6,464,013.00
c. Committed				***************************************		
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,137,137.00		5,813,778.00		6,464,013.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0,00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			and the second s			
a. Stabilization Arrangements	9750					
 b. Reserve for Economic Uncertainties 	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

31669510000000 Form MYP D8BYA6Z2WM(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)	
B1d. 23-24: Transfer 4.0 F	B1d. 23-24: Transfer 4.0 FTE teachers from IPI funding to unrestricted funding.						

2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted_Restricted

	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current y ear - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				Transportation & Assess		}
1. LCFF/Revenue Limit Sources	8010-8099	77,166,264.00	5.75%	81,603,547.00	4.89%	85,597,454.
2. Federal Revenues	8100-8299	2,642,441.00	-3.87%	2,540,105.00	0.00%	2,540,105.
3. Other State Revenues	8300-8599	8,505,393.00	-6.12%	7,985,035.00	0.00%	7,985,035.
4. Other Local Revenues	8600-8799	5,584,063.00	0.00%	5,584,063.00	0.00%	5,584,063.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0,0
6. Total (Sum lines A1 thru A5c)		93,898,161.00	4.06%	97,712,750.00	4.09%	101,706,657.(
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,180,295.00		39,977,880.
b. Step & Column Adjustment				581,933.00		589,477.
c. Cost-of-Living Adjustment				0.00		0.4
d. Other Adjustments	<i></i>			215,652.00		195,558.
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,180,295.00	2.04%	39,977,880.00	1.96%	40,762,915.
2. Classified Salaries			30 St. 25 Tr			
a. Base Salaries				12,300,067.00		12,431,910.0
b. Step & Column Adjustment				121,170.00		121,778.0
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				10,673.00		10,538.
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,300,067.00	1.07%	12,431,910.00	1.06%	12,564,226.0
3. Employee Benefits	3000-3999	24,667,324.00	2.25%	25,222,139.00	0.98%	25,469,484.0
I. Books and Supplies	4000-4999	7,111,896.00	-31.94%	4,840,442.00	4.13%	5,040,442.0
 Services and Other Operating Expenditures 	5000-5999	9,474,089.00	0.00%	9,474,089.00	0.00%	9,474,089.0
S. Capital Outlay	6000-6999	46,000.00	0.00%	46,000.00	0.00%	46,000.
'. Other Outgo (excluding Transfers if Indirect Costs)	7100-7299, 7400-7499	2,025,000.00	0.00%	2,025,000.00	0.00%	2,025,000.
l. Other Outgo - Transfers of ndirect Costs	7300-7399	(100,855.00)	0.00%	(100,855.00)	0.00%	(100,855.0
. Other Financing Uses						
a. Transfers Out	7600-7629	25,360,00	0.00%	25,360.00	1,645.06%	442,548.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
0. Other Adjustments				0.00		0.0
		11			L	

Placer County	VI	nrestricted_Restricted			DOBITA	A6Z2WM(2022-2:
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Line A6 minus fine B11)		(831,015.00)		3,770,785.00		5,982,808.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		17,234,838.00		16,403,823.00		20,174,608.00
Ending Fund Balance (Sum lines C and D1)		16,403,823.00		20,174,608.00		26,157,416.00
Components of Ending Fund Balance				NALID-HISMOSTONIC		
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	5,137,137.00		5,813,778.00		6,464,013.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,693,802.00		9,528,418.00		14,651,126.00
d. Assigned	9780	0.00		0.00		0,00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
2. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,403,823.00		20,174,608.00		26,157,416.00
E. AVAILABLE RESERVES						
General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
 b. Reserve for Economic Uncertainties 	9789	2,841,875.00		2,818,259.00		2,871,715.00
c. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
 d. Negative Restricted Ending Balances 						
(Negative resources 2000- 9999)	979Z			0.00		0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
 b. Reserve for Economic Uncertainties 	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,567,884.00		4,827,412.00		5,037,277.00
Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.93%		5.14%		5.26%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						

Placer County	•///	cted_Restricted			DSB1	` ·
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
 b. If you are the SELPA AU and are excluding special 						
education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass- through funds						Andrew of the State of the Stat
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546,				CONCREMENTATION		THE PROPERTY OF THE PROPERTY O
objects 7211-7213 and 7221-7223; enter projections		-		ang control and co		
for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d				Pagagapan dengan dan dan dan dan dan dan dan dan dan d		Name of the state
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,927.00		7,108.00		7,179.00
3. Calculating the Reserves		The state of the s				
a. Expenditures and Other Financing Uses (Line B11)	•	94,729,176.00		93,941,965.00		95,723,849.00
 b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No) 		0.00		0.00		0.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 		94,729,176.00		93,941,965.00		95,723,849.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,841,875.28		2,818,258.95		2,871,715.47
Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,841,875.28		2,818,258.95		2,871,715.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and	0.007.00	
C4):	6,927.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

			Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	
			Funded ADA	Funded ADA	(If Budget is greater	
	Fiscal Year		(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2019-20)		all the same of th				
	District Regular	N-EU-LANAL STATE OF THE STATE O	6,858	6,947		•
	Charter School	i in the same of t	7			
	Total /	ADA	6,858	6,947	N/A	Met
Second Prior Year (2020-21)			**************************************			
	District Regular		6,975	6,947		
	Charter School	Γ				
	Total a	ADA	6,975	6,947	0.4%	Met
First Prior Year (2021-22)						
	District Regular	ļ	6,947	7,053		
	Charter School	ľ		0		
	Total a	ADA	6,947	7,053	N/A	Met
Budget Year (2022-23)				10 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
	District Regular	***************************************	7,053			
	Charter School		0			
	Total A	ADA	7,053			

1B. Comparison of District ADA to the Standard

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

2022-23 Budget, July 1 Criteria and Standards Review 01CS

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1a.	STANDARD MET - Funded ADA has not been overestimated by mo	re than the standard percent	age level for the first prior year.
	Explanation: (required if NOT met)		
1b.	STANDARD MET - Funded ADA has not been overestimated by mo previous three years.	re than the standard percent	age level for two or more of the
	Explanation:		
	(required if NOT met)		
2.	CRITERION: Enroilment		
	STANDARD: Projected enrollment has not been overestimated in 1) fiscal years	the first prior fiscal year OF	(in 2) two or more of the previous three
	by more than the following percentage levels:		
		Percentage Level	District ADA
		3.0%	0 to 300
		2.0%	301 to 1,000
		1.0%	1,001 and over
	District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6,927.0	
	District's Enrollment Standard Percentage Level:	1.0%	
. Calculating the District's E	Enrollment Variances		

2A.

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

Enrollment

Enrollment Variance Level

(If Budget is greater

			, ,	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	7,159	7,206		
Charter School				
Total Enrollment	7,159	7,206	N/A	Met
Second Prior Year (2020-21)			reneral de la reneral de service de la cidade	
District Regular	7,281	7,034		
Charter School				
Total Enrollment	7,281	7,034	3.4%	Not Met
First Prior Year (2021-22)				
District Regular	7,209	7,296		
Charter School				
Total Enrollment	7,209	7,296	N/A	Met

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Placer County			01CS		D8BYA6Z2WM(2022-2
Budget Year (2022-23)				Middellinder of commitment of this contribution of commercial comm	
	District Regular		7,369		
	Charter School				
	Total Enrollment		7,369		
2B. Comparison of District	Enrollment to the Standard				
DATA ENTRY: Enter an explai	nation if the standard is not met.				
1a.	STANDARD MET - Enrollment ha	is not been o	verestimated by more t	han the standard per	centage level for the first prior year.
	Explanation:	r		<u> </u>	
	(required if NOT met)				
	(response is the times)				
1b.	STANDARD MET - Enrollment hat three years.	is not been a	verestimated by more t	han the standard perc	centage level for two or more of the previous
	Explanation:				
	(required if NOT met)				
3.	CRITERION: ADA to Enrollmen	nt			
					ratio for any of the budget year or two prior fiscal years by more than one half of
3A. Calculating the District's	s ADA to Enrollment Standard				
DATA ENTRY: All data are ext General Fund, only, for all fisc		ect district re	egular and charter schoo	ol ADA/enrollment cor	responding to financial data reported in the
			P-2 ADA	Enrollment	
			Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year			(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment

		P-2 ADA	Enrollment	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)		- The state of the		
	District Regular	6,947	7,206	
	Charter School	The state of the s	0	
	Total ADA/Enrollment	6,947	7,206	96.4%
Second Prior Year (2020-21)				
	District Regular	6,947	7,034	
	Charter School	0		
	Total ADA/Enrollment	6,947	7,034	98.8%
First Prior Year (2021-22)				
	District Regular	6,678	7,296	
	Charter School			
	Total ADA/Enrollment	6,678	7,296	91.5%
	95.6%			

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	District's ADA to Enrollment Stand	dard (historical average ratio plus 0.5%)	96.1%	

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

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

		Estimated P-2 ADA	Enrollment		
		Budget	Budget/Projected		
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	6,927	7,369		
	Charter School	0			
	Total ADA/Enrollment	6,927	7,369	94.0%	Met
1st Subsequent Year (2023-24)					
	District Regular	7,108	7,443		
	Charter School				
	Total ADA/Enrollment	7,108	7,443	95.5%	Met
2nd Subsequent Year (2024-25)					
	District Regular	7,179	7,517		
	Charter School				
	Total ADA/Enrollment	7,179	7,517	95.5%	Met

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

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

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

Explanation:	
(required if NOT met)	

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

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4A. District's LCFF Revenue S

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded)			1	
	(Form A, lines A6 and C4)	7,071.72	7,071.72	7,127.00	7,198.00
b. Prior Year ADA (Funded)			7,071.72	7,071.72	7,127.00
c. Difference (Step 1a minus Step 1b)			0.00	55.28	71.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		0.00%	.78%	1.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding	68,828,285.00	75,868,040.00	80,305,323.00
b1.	COLA percentage	6.56%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)	4,515,135.50	4,081,700.55	3,228,273.98
c.	Percent Change Due to Funding Level			
	(Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

6.6%	6.2%	5.0%
5.56% to 7.56%	5.16% to 7.16%	4.02% to
0.00		

4A2, Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

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	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes				
(Form 01, Objects 8021 - 8089)	58,659,186.00	59,626,186.00	61,414,972,00	63,257,421.00
Percent Change from Previous Year		N/A	N/A	N/A
	Basic Aid Standard (percent change from			
previous y	ear, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard	***************************************	***************************************	
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue			de fall de versión en en de versión en la contrada des résidad de versión de entre de versión en en en en en e	
(Fund 01, Objects 8011, 8012, 8020-8089)	85,614,294.00	93,158,405.00	98,016,380.00	102,413,045.00
District's Projected Cha	nge in LCFF Revenue:	8.81%	5.21%	4.49%
LC	FF Revenue Standard	5.56% to 7.56%	5.16% to 7.16%	4.02% to 6.02%
	Status:	Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The 22-23 adopted budget LCFF calculation includes the \$2.1 billion statewide augmentation to the 2021-22 base grant.

CRITERION: Salaries and Benefits

1a.

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

	(Resources 0000-1999)		Ratio
	Salaries and Total Expenditures Benefits		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects (Form 01, Objects 1000-3999) 1000-7499)		to Total Unrestricted Expenditures
Third Prior Year (2019-20)	47,042,207.44	53,048,320.02	88,7%
Second Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
First Prior Year (2021-22)	2) 51,468,701.00 62,228,691.00		82.7%
	Historical Average Ratio:		86.8%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			-
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Budget - Unrestricted

(Resources 0000-1999)

	Salaries and Total Expenditures Ratio			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	56,593,792.00	67,376,750.00	84.0%	Met
1st Subsequent Year (2023-24)	58,336,430.00	66,847,934.00	87.3%	Met
2nd Subsequent Year (2024-25)	59,341,612.00	68,053,116,00	87.2%	Met

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

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

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1a.	STANDARD MET - Ratio of total unrestricted salaries and benefits to and two subsequent fiscal years.	o total unrestricted expe	nditures has met the standa	ard for the budget
	Eve landi		***************************************	Who With the A
	Explanation:			
	(required if NOT met)			
	CONTROLON	***************************************	C-1	~~~~~~~
6.	CRITERION: Other Revenues and Expenditures			
	STANDARD: Recipied operation spreading (including Latina), allowed	tale and other feed) as	annonditura Cook disa kana	
	STANDARD: Projected operating revenues (including federal, other s	•		,,,,
	and services and other operating), for any of the budget year or two year amount by more than the percentage change in population and percent.			
	For each major object category, changes that exceed the percentage percent must be explained.	e change in population a	nd the funded COLA plus or	minus five
6A. Calculating the District's C	Other Revenues and Expenditures Standard Percentage Ranges			
DATA ENTRY: All data are extra	cted or calculated.			
				2nd
		Budget Year	1st Subsequent Year	Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	1. District's Change in Population and Funding Level		tanka din 1900, hali katalah 1904, and dan interioration of the district of th	
	(Criterion 4A1, Step 3):	6.56%	6.16%	5.02%
	2. District's Other Revenues and Expenditures		**************************************	
	Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.56%	-3.84% to 16.16%	-4.98% to 15.02%
	3. District's Other Revenues and Expenditures			
	Explanation Percentage Range (Line 1, plus/minus 5%):	1.56% to 11.56%	1.16% to 11.16%	0.02% to 10.02%
6B. Calculating the District's C	Change by Major Object Category and Comparison to the Explan	ation Percentage Rang	ge (Section 6A, Line 3)	
DATA ENTRY: If Form MYP exis	its, the 1st and 2nd Subsequent Year data for each revenue and expe	nditure section will be e	ktracted; if not, enter data f	or the two
y ears. All other data are extracte	d or calculated.			
Explanations must be entered for	each category if the percent change for any year exceeds the distric	t's explanation percenta	age range.	
			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
	Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line	A2)		, , , , , , , , , , , , , , , , , , , ,
First Prior Year (2021-22)		11,321,099.00		
Budget Year (2022-23)		2,642,441.00	(76.66%)	Yes
1st Subsequent Year (2023-24)		2,540,105.00	(3.87%)	Yes

2nd Subsequent Year (2024-25)

0.00%

2,540,105.00

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Explanation:

(required if Yes)

21-22 includes about \$6.9 million in 20-21, primarily ESSER II and III funds. It also includes \$2 million in federal revenues that had previously been categorized as state revenues. Additionall in 22-23, Medi-Cal Billing revenues will be classified as local revenues rather than federal, accounting for \$180k of the reduction. The decrease from 22-23 to 23-24 is due to elimination of the CSI grant budget because we do not know if the district will be eligible for the grant at that time.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

10,356,685.00		
8,505,393.00	(17.88%)	Yes
7,985,035.00	(6.12%)	Yes
7,985,035.00	0.00%	Yes

Explanation:

(required if Yes)

Reductions from 21-22 to 22-23: Educator Effectiveness Block Grant \$1.5 million; CTEIG \$176k; Strong Workforce Program \$167k; Learning Recovery Support \$532k; Special Ed Early Intervention Preschool \$925k; KIT \$70k; IPI \$437k; CDFA Farm to Fork \$31k. Increases from 21-22 to 22-23; STRS on-behalf \$168k; Expanded Learning Opportunities \$2.0 million due to the fact that we had to recognize negative revenue in 21-22 to offset the improperly recognized revenue in 20-21 (the state of CA later changed this to federal revenue). 2023-24 and 2024-25 Eliminate CTEIG, SWP and IPI grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

5,699,936.00		
5,584,063.00	(2.03%)	Yes
5,584,063.00	0.00%	Yes
5,584,063.00	0.00%	Yes

Explanation:

(required if Yes)

Reduction in TRANs interest reviewe of \$420k, E-rate reimbursement of \$119k, miscellaneous local grants of \$65k, reimbursement of insurance claim of \$25k; increase in local special ed reviewes, due to increase of rate per ADA from \$715 to \$820, of \$515k.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

10,129,605.00		
7,111,896.00	(29.79%)	Yes
4,840,442.00	(31.94%)	Yes
5,040,442.00	4.13%	No

Explanation:

(required if Yes)

22-23; \$3.6 million in reductions for carry over and one-time funds; \$299k increase for TK funding, \$478k for increase in special ed funding; 23-24; eliminate Supplemental carry over budgeted in 22-23 adopted; increase technology replacement budget \$250k; 24-25 increase technology replacement budget \$200k

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

11,933,754.00		
9,474,089.00	(20.61%)	Yes
9,474,089.00	0.00%	Yes
9,474,089.00	0.00%	Yes

Explanation:

(required if Yes)

Decreases due to one-time revenues and carry over in 21-22; \$2.5 million; elimination of TRANS expense: \$470k; decrease in RRM and RDA project budgets: \$175k; Increase in NPS/NPA budgets \$280k, special education legal settlements \$65k; properly and liability insurance increase \$87k, election fee \$53k

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2021-22)
Budget Year (2022-23)

1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

27,377,720.00		
16,731,897.00	(38.88%)	Not Met
16,109,203.00	(3.72%)	Met
16,109,203.00	0.00%	Met

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

22,063,359.00		
16,585,985.00	(24.83%)	Not Met
14,314,531.00	(13.70%)	Not Met
14,514,531.00	1.40%	Met

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

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

1a.

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

Explanation:

Federal Revenue (linked from 6B

if NOT met)

21-22 includes about \$6.9 million in 20-21, primarily ESSER II and III funds. It also includes \$2 million in federal revenues that had previously been categorized as state revenues. Additionall in 22-23, Medi-Cal Billing revenues will be classified as local revenues rather than federal, accounting for \$180k of the reduction. The decrease from 22-23 to 23-24 is due to elimination of the CSI grant budget because we do not know if the district will be eligible for the grant at that time.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Reductions from 21-22 to 22-23: Educator Effectiveness Block Grant \$1.5 million; CTEIG \$176k; Strong Workforce Program \$167k; Learning Recovery Support \$532k; Special Ed Early Intervention Preschool \$925k; KIT \$70k; IPI \$437k; CDFA Farm to Fork \$31k. Increases from 21-22 to 22-23: STRS on-behalf \$168k; Expanded Learning Opportunities \$2.0 million due to the fact that we had to recognize negative revenue in 21-22 to offset the improperly recognized revenue in 20-21 (the state of CA later changed this to federal revenue). 2023-24 and 2024-25 Eliminate CTEIG, SWP and IPI grants.

Explanation:

Other Local Revenue (linked from 6B if NOT met) Reduction in TRANs interest revenue of \$420k, E-rate reimbursement of \$119k, miscellaneous local grants of \$65k, reimbursement of insurance claim of \$25k; increase in local special ed revenues, due to increase of rate per ADA from \$715 to \$820, of \$515k.

1b.

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

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Explanation:			
Books and Supplies	22-23: \$3.6 million in reductions for carry over and one-time funds; \$299k increase for TK funding, \$478k for increase in special ed funding; 23-24: eliminate Supplemental carry over budgeted in 22-23		
(linked from 6B	adopted; increase technology replacement budget \$250k; 24-25 increase technology replacement		
if NOT met)	budget \$200k		
	L		
Explanation:			
Services and Other Exps	Decreases due to one-time revenues and carry over in 21-22; \$2.5 million; elimination of TRANS expense: \$470k; decrease in RRM and RDA project budgets: \$175k; Increase in NPS/NPA budgets		
(linked from 6B	\$280k, special education legal settlements \$65k; property and liability insurance increase \$87k, election fee \$53k		
if NOT met)	FIECUTOTI I GE GOOK		

7. CRITERION: Facilities Maintenance

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

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

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of	
	the SELPA from the OMMA/RMA required minimum contribution calculation?	No
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)	
	(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00
		the state of the s

2. Ongoing and Major Maintenance/Restricted Maintenance Account

Ongoing and Major Maintenance/Restricted Ma	intenance Account			
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000- 7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7590)				
	90,506,127.00	afora e e e e e e e e e e e e e e e e e e e		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ⁴	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	90,506,127.00	2,715,183.81	2,637,533.00	Nol Met
n	·	-	Printed: 6/14/20	022 12:52:02 PM

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19 miles		

¹ Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
х	Other (explanation must be provided)
	1

Explanation:

(required if NOT met and Other is marked)

Because not all budgeted items will be spent in 22-23, we are basing the contribution on approximately 97% of the district's operating budget.

Third Prior Year

Second Prior Year

First Prior Year

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		third Prior Year	Second Prior Year	First Prior Year
		(2019-20)	(2020-21)	(2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	2,325,046.00	2,555,211.00	3,026,137.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	10,671,106.61	11,838,558.41	7,266,357.46
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	(79,401.82)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	12,916,750.79	14,393,769.41	10,292,494.46
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses	***		
	(Fund 01, objects 1000-7999)	77,501,545.85	85,173,693.00	100,871,228.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources		- Marie - Marie - Company - Marie - Ma	
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	77,501,545.85	85,173,693.00	100,871,228.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	16.7%	16.9%	10.2%
	,		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	·

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District's Deficit Spending Standard Percentage Levels

ŧ	ine	4	4i	noc	4	121		
L	me	J	H	nes	- 14	31	2 8	

5.6%	5.6%	3.4%

'Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund. $% \label{eq:controller}$

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
3,497,245,20	53,312,747,94	N/A	Met
1,377,948.70	55,479,287.70	N/A	Met
(1,389,079.00)	62,254,051.00	2.2%	Met
(1,744,545.00)	67,402,110.00		
	3,497,245,20 1,377,948.70 (1,389,079.00)	E) 1000-7999) 3,497,245,20 53,312,747,94 1,377,948,70 55,479,287,70 (1,389,079,00) 62,254,051,00	E) 1000-7999) N/A) 3,497,245,20 53,312,747,94 N/A 1,377,948.70 55,479,287.70 N/A (1,389,079.00) 62,254,051.00 2.2%

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:	
(required if NOT met)	

9. CRITERION: Fund Balance

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

Percentage Level 1	District ADA	-
1.7%		to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000

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0.7%	30,901	to 400,000
0.3%	400,001	and over

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

District Estimated P-2 ADA (Form	n A, Lines A6 and C4);	6,946		
District's Fund Balance Standa	rd Percentage Level:	1.0%		
9A. Calculating the District's Unrestricted General Fund Beginning Balan	ce Percentages			
DATA ENTRY: Enter data in the Original Budget column for the First, Second, a	nd Third Prior Years; all	other data are extracted	d or calculated.	
		ral Fund Beginning nce ²	Beginning Fund Balance	
	(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	6,340,894.00	9,525,115.51	N/A	Met
Second Prior Year (2020-21)	10,123,570.00	13,022,360.71	N/A	Met
First Prior Year (2021-22)	11,505,429.00	14,400,310.00	N/A	Met
Budget Year (2022-23) (Information only)	13,011,231.00		<u></u>	·
	² Adjusted beginning b 9791-9795)	palance, including audit a	adjustments and other restal	lements (objects

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

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

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

Explanation:	
(required if NOT met)	

10. **CRITERION: Reserves**

STANDARD: Available reservest for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts³ as applied to total expenditures and other financing uses³:

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

Percentage Level District		ADA	
5% or \$75,000 (greater of)	0	to 300	
4% or \$75,000 (greater of)	301	to 1,000	
3%	1,001	to 30,000	
2%	30,001	to 400,000	
1%	400.001	and over	

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Yes

1st Subsequent Year

2nd

Subsequent

- ¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.
- ² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.
- ³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and			
C4	6,927	7,108	7,179
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA	[
••	members?	

2. If you are the SELPA AU and are excluding special education pass-through funds;

 a. Enter the name(s) of the SELPA(s): 	

Budget Year

Year
(2022-23) (2023-24) (2024-25)
b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year	Budget Year 1st Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	94,729,176.00	93,941,965.00	95,723,849.00
2.	Plus: Special Education Pass-through			

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	(Greater of Line B5 or Line B6)	2,841,875.28	2,818,258.95	2,871,715.47
7.	District's Reserve Standard			
	(\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
6.	Reserve Standard - by Amount		The state of the s	
	(Line B3 times Line B4)	2,841,875,28	2,818,258,95	2,871,715,47
5.	Reserve Standard - by Percent			
4.	Reserve Standard Percentage Level	3%	3%	3%
	(Line B1 plus Line B2)	94,729,176.00	93,941,965.00	95,723,849.00
3.	Total Expenditures and Other Financing Uses			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)		Westerman	

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022- 23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,841,875.00	2,818,259.00	2,871,715.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	3,726,009.00	2,009,153.00	2,165,562.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			na Oceano, so como esta de la
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			······································
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount		THE COURT OF THE C	
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	6,567,884.00	4,827,412.00	5,037,277.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	6.93%	5.14%	5.26%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,841,875.28	2,818,258.95	2,871,715.47
	Status:	Met	Met	Met

10D.	Comparison	of District	Reserve	Amount to	the Sta	andard

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

STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years. 1a.

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	Explanation:		**************************************
	(required if NOT met)		
UPPLEMENTAL INFOR	MATION		
ATA ENTRY: Click the a	ppropriate Yes or No button for items S1	through S4. Enter an explanation for each Yes answer.	
S 1.	Contingent Liabilities		
1a.		wn or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that m	ay impact the budget?	No l
1b.	If Yes identify the liabilities and	how they may impact the budget:	
10.	in 1 co, worsky the scounces and	now trey may impact the budget.	
S2.	Use of One-time Revenues for	Ongoing Expenditures	
1a.	Does your district have ongoing	general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditure	es that are funded with one-time resources?	No
1ն.	If Yes, identify the expenditures the following fiscal years:	and explain how the one-time resources will be replaced to continue ful	nding the ongoing expenditures in
\$3.	Use of Ongoing Revenues for	One-time Expenditures	
1a.		n-recurring general fund expenditures that are funded with ongoing	
	general fund revenues?		No
1b.	If Yes, identify the expenditures:	•	
	,,		***************************************
	'		
S4 .	Contingent Revenues		
1 a .	Does your district have projected years	frevenues for the budget year or either of the two subsequent fiscal	
	•	the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserve	es)?	No
			L
1b.	If Yes, identify any of these rev expenditures reduced:	enues that are dedicated for ongoing expenses and explain how the rev	venues will be replaced or
	experiencies reduced.		
	•		
S5.	Contributions		

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

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

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fund 01, Resou	rces 0000-1999,	Object 8980)		
First Prior Year (2021-22)		11,270,659.00)			
Budget Year (2022-23)		12,766,624.00)	1,495,965.00	13.3%	Not Met
st Subsequent Year (2023-24)		12,894,034.00)	127,410.00	1.0%	Met
and Subsequent Year (2024-25)		(13,027,142.00)	133,108.00	1.0%	Met
1b.	Transfers In, General Fund *				
irst Prior Year (2021-22)		24,505.00			
udget Year (2022-23)		0.00	(24,505.00)	(100.0%)	Not Met
st Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *				
irst Prior Year (2021-22)		25,360.00			
udget Year (2022-23)	man early and a second	25,360.00	0.00	0.0%	Met
st Subsequent Year (2023-24)	Province and	25,360.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		442,548.00	417,188.00	1,645.1%	Not Met
1 d .	impact of Capital Projects				
	Do you have any capital projects that may impact the general f	und operational b	udget?		vo.

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

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

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

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

1a.

1b.

1c.

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Explanation:

The increase in 22-23 is due mostly to special education contributions. The district saved hundreds of thousands of dollars in 21-22 due to inability to fill position vacancies and inability to retain substitutes. We have budgeted 22-23 as we would a "normal" year. Additionally, both STRS and PERS rates increase over 2% in 22-23. NPS and NPA costs are budgeted to increase by a total of \$280k due to increased rates. We also added 1.5 FTE RSP teachers at the new Twefve Bridges High School.

(required if NOT met)

NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscally ears, Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

The 21-22 transfer in was a one-time transfer to fund the purchase of a Kubota at the district's OLE

(required if NOT met)

NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met) While the Cafeteria Fund (Fund 13) is projected to have a positive balance at the end of 21-22, the balance is expected to decrease in 22-23 and 23-24, we are projecting the need for the General Fund to begin transferring money to Fund 13 beginning in the 2024-25 year.

1d. N

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

A ENTRY: Click the appropriate button in item.	1 and enter data in all columns of	if item 2 for applicable long-term	commilments: there are no o	extractions in this eaction.

Does your district have long-term (multiyear)
 commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

of Years

SACS Fund and Object Codes Used For:

51/743x

Principal Balance

Type of Commitment

Remaining Funding Sources (Revenues)

51/861x

Debt Service (Expenditures)

as of July 1,2022-23

162,760,000

Leases

Form Version: 2

Certificates of Participation

General Obligation Bonds

California Department of Education SACS Web System System Version: SACS V1 Printed: 6/14/2022 12:52:02 PM Form Last Revised: 6/14/2022 7:02:07 PM -07:00 Submission Number, D8BYA6Z2WM

See below

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Has total annual payment increased over p	rior year (2021-22)?	Yes	Yes	Yes
Total Annual Payments:	17,717,755	17,774,431	17,994,835	125,800,076
GAN Lease	457,080	457,080	456,777	455,567
Bond Anticipation Notes	1,070,500	1,070,500	1,070,500	54,595,500
Series 2016, 2017 & 2019 Refunding COPs	6,806,000	6,863,028	7,095,635	7,844,815
2015 Refunding Mello-Roos Bonds	882,999	881,472	878,472	879,143
Other Long-term Commitments (continued):				
Compensated Absences				
State School Building Loans	***************************************			
Supp Early Retirement Program				,
General Obligation Bonds	8,501,176	8,502,351	8,493,451	62,025,051
Certificates of Participation	~			······································
Leases				
Type of Commitment (continued)	(P&I)	(P & I)	(P & I)	(P & I)
	Annual Payment	Annual Payment	Annual Payment	Annual Pay ment
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
TOTAL:				384,044,295
GAN Lease	21/8979	21/743x		18,887,598
Bond Anticipation Notes	21/8951	21/743x		53,525,000
Series 2016, 2017 & 2019 Refunding COPs	49/86xx	49/743x		140,157,598
2015 Refunding Mello-Roos Bonds	49/86xx	49/743x		8,714,099
Other Long-term Commitments (do not include OPEB):				
Compensated Absences				
Compensated Absences	***************************************			
State School Building Loans				
Supp Early Retirement Program	***************************************			

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

DATA ENTRY: Enter an explanation if Yes.

Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. 1a. Explain how the increase in annual payments will be funded.

Explanation:

(required if Yes

to increase in total

annual payments)

Each year the payments increase just slightly until the 24-25 year, during which the full principal amount of the Bond Anticipation Notes is paid.

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S6C. Identification of Dec	eases to Funding Sources Used to Pay Long-term Commitments	
DATA ENTRY: Click the app	ropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.	
1.	Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they on time sources?	Æ•
	No	
2.	No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.	
	Explanation: (required if Yes)	
\$7.	Unfunded Liabilities	
	Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, of other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (payas-you-go, amortized over a specific period, etc.).	ď
	Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).	F
S7A. Identification of the C	istrict's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)	
DATA ENTRY: Click the app 5b.	opriale button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on fir	ne
1	Does your district provide postemployment benefits other	
	than pensions (OPEB)? (If No, skip items 2-5) Yes	
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	
	b. Do benefits continue past age 65? No	
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	
	These items are described in detail in Note 9 of the district's annual financial statements.	-
		!
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	

Self-Insurance Fund

Gov ernmental

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

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	gov ernmental fund					0	7,420
4.	OPEB Liabilities					Data mus	it be entered.
	a. Total OPEB liability				8,560,691.00		
	b. OPEB plan(s) fiduciary net position (if applicable)				6,210,713.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)			}	2,349,978.00		
	d. Is total OPEB liability based on the district's estimate			<u> </u>			
	or an actuarial valuation?			Ac	tuarial		
	e. If based on an actuarial valuation, indicate the measu	rement date					
	of the OPEB valuation			Jun 3	80, 2021		
				<u> </u>			
			Budget Year		1st Subsequent Year		2nd Subsequent Year
5.	OPEB Contributions		(2022- 23)		(2023-24)		(2024-25)
	a. OPEB actuarially determined contribution (ADC), if av	ailable, per					
	actuarial valuation or Alternative Measurement						
	Method						
	b. OPEB amount contributed (for this purpose, include p paid to a self-insurance fund) (funds 01-70, objects 370		2	204,928.00		204,928.00	204,928.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go	o" amount)		250,679.00		312,831,00	415,513.00
	d. Number of retirees receiving OPEB benefits			17.00		17.00	17.00
	ict's Unfunded Liability for Self-Insurance Programs ate button in item 1 and enter data in all other applicable it	ems; there a	re no extrac	ctions in this	section.		
1	Does your district operate any self-insurance program compensation, employee health and welfare, or property include OPEB, which is covered in Section S7A) (If the section S7A)	y and liability	? (Do not		No		
2	Describe each self-insurance program operated by the dapproach, basis for valuation (district's estimate or actual				ch as fevel of a	isk retained, f	unding
0	Calf Jacopana Liabilities						
3.	Self-Insurance Liabilities			<u> </u>			
	a. Accrued liability for self-insurance programs						
	b. Unfunded liability for self-insurance programs						
			Budget Year		1st Subsequent Year		2nd Subsequent Year
4.	Self-Insurance Contributions		(2022- 23)		(2023-24)		(2024-25)
	a. Required contribution (funding) for self-insurance prog	grams					
	b. Amount contributed (funded) for self-insurance progra	າກາຣ					

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S8. Status of Labor Agreements

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

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

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

	The county superintendent shall review the ar president of the district governing board and			iteria and standar	ds, and may provid	le written com	ments to the
S8A. Cost Analysis of D	istrict's Labor Agreements - Certificated (Non-mar	nagement) Er	nployees				
DATA ENTRY: Enter all a	oplicable data items; there are no extractions in this se	ction.					
		Prior Yea Interi		Budget Year	1st Subse	quent Year	2nd Subsequent Year
		(2021-	22)	(2022-23)	(202	3-24)	(2024-25)
Number of certificated (no positions	on-management) full - time - equivalent(FTE)		369.5	376	.116	381.116	384.116
Certificated (Non-manag	ement) Salary and Benefit Negotiations						
1.	Are salary and benefit negotiations settled for	r the budget y	ear?	***	Yes	ī	
	disclosure of	the correspo locuments ha omplete ques	ve been fi	led with		•	
	disclosure of	the correspo documents ha E, complete	ve not bee	n filed			
		ify the unset uestions 6 and		ations including ar	ny prioryear unsett	tied negotiation	s and then
Nanatintiana Cattlad							
Negotiations Settled	Per Government Code Section 3547.5(a), date	a of muhlic die	clasure ha	ard		1	
2a.	meeting:	or passe dis	CiOSGIC DO	a, u	Jun 21, 2022		
2b.	Per Government Code Section 3547.5(b), was	the agreeme	nt certified			-	
	by the district superintendent and chief busine	ess official?					
	If Yes, date certification	e of Superinte	ndent and	СВО		The Control of the Co	
3 .	Per Government Code Section 3547.5(c), was	a budget rev	ision adop	ted			
	to meet the costs of the agreement?				No	t	
	If Yes, date adoption:	e of budget re	vision boa	rd			
4.	Period covered by the agreement:	Begin Date:	Jul 01,	2022	End Date:	Jun 30, 2025	
5.	Salary settlement:) had		Budget Year	1st Subse	quent Year	2nd Subsequent Year
				(2022-23)	(202	3-24)	(2024-25)
	is the cost of salary settlement included in the and multiyear	e budget		**************************************			

	projections (MYPs)?	!	Yes	Yes	Yes
		One Year Agreement	t		
		Total cost of salary settlement	3,055,541		
		% change in salary schedule from prior year	8.6%	White and the second se	48 HIMMANIA MANAGAMANA MANAGAMANA MANAGAMANA
		or			
		Multiyear Agreemen	t		
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that	will be used to support	multiyear salary commitme	nts:
Negotiations Not Settled		,		i	
6.	Cost of a one percent increase in	salary and statutory benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative	e salary schedule increases			***************************************
		•	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-managemen	it) Health and Welfare (H&W) Ben	efits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit change MYPs?	es included in the budget and	Yes	Yes	Yes
2.	Total cost of H&W benefits	CANAGE TO THE PARTY OF THE PART	4671464	4729160	4772432
3.	Percent of H&W cost paid by em		0.0%	0.0%	0.0%
4.	Percent projected change in H&W	/ cost over prior year	5.6%	1.2%	.9%
Certificated (Non-managemen			Panagar		
Are any new costs from prior ye	ear settlements included in the budge	and the second s	No		
	If Yes, amount of new costs inch	- (
	If Yes, explain the nature of the	new costs:			
		Regarding #3 above, the district pa	ays up to \$14,424 per y	ear towards H&W benefits.	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non- management) Step and Column Adjustments		ļ	(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments in	-	Yes	Yes	Yes
2.	Cost of step & column adjustmen	and the same of th	698028	710308	718560
3.	Percent change in step & column	over paor year	1.5%	1.5%	1.5%

				Budge	t Year	1st Subsec	quent Year	2nd Subsequent Year
Certificated (Non-manager	ment) Attrition (layoffs and retiremen	its)		(202	2-23)	(2023	3-24)	(2024-25)
					Whater all area area area and a com-			
1,	Are savings from attrition include	ed in the bud	get and MYPs?			V-1		
2.	Are additional H&W benefits for to included in the budget and MYPs		f or retired employees				and described in the second se	
Certificated (Non-manager	nent) - Other							
List other significant contrac	t changes and the cost impact of each	change (i.e.	, class size, hours of en	nployment,	leave of ab	sence, bonuse	es, etc.):	
					· · · · · · · · · · · · · · · · · · ·			
								
					······································			
	,			······································	J			
S8B. Cost Analysis of Dist	rict's Labor Agreements - Classified	(Non-mana	igement) Employees					
DATA ENTRY: Enter all appli	icable data items; there are no extractio	ons in this se	ection.					
			Prior Year (2nd	0	• W =	4-4-0-1		2nd
			Interim)	виаде	t Year	1st Subseq	uent Year	Subsequent Year
			(2021-22)	(202	2-23)	(2023	3-24)	(2024-25)
Number of classified(non - n	nanagement) FTE positions		266.6	~******	261,6		262.6	263.0
Classified (Non-manageme	nt) Salary and Benefit Negotiations							
1.	Are salary and benefit negotiation	s settled for	r the budget year?		Y	'es		
		If Yes, and questions 2	the corresponding publi	ic disclosur	e documents	s have been fi	led with the CC	DE, complete
		If Yes, and	the corresponding publi uestions 2-5.	ic disclosur	e documents	s have not bee	en filed with the	⊋ COE,
			ify the unsettled negotic uestions 6 and 7.	ations inclu	ding any prid	or y ear unsett!	ed negotiations	s and then
								i i
Negotiations Settled								
2a.	Per Government Code Section 35	47.5(a), date	e of public disclosure					
	board meeting:				Jun 2	1, 2022		
2b.	Per Government Code Section 35	47.5(b), was	the agreement certified	ł				
	by the district superintendent and	chief busine	ess official?			•		
		If Yes, date certification	e of Superintendent and ::	СВО	Jun 2	1, 2022		
3.	Per Government Code Section 35	47.5(c), was	a budget revision adop	ted				
	to meet the costs of the agreeme	nt?				·		

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		If Yes, date of budget adoption:	revision boa	ard			
4.	Period covered by the agreement	: Begin Date:	Jul 01,	. 2022	End Date:	Jun 30, 2025	
5.	Salary settlement:			Budget Year	1st Subsec	quent Year	2nd Subsequent Year
				(2022-23)	(2023	3-24)	(2024-25)
	Is the cost of salary settlement i and multiyear	ncluded in the budget		erreren ann ann ann an Airean de ann de ann ar de ann ar de ann an an an Airean ann ann an Airean ann ann an a			
	projections (MYPs)?			Yes	Ye	9\$	Yes
		One Year	ا Agreement	· · · · · · · · · · · · · · · · · · ·			
		Total cost of salary set	tlement	1,011,900			
		% change in salary sch from prior year	edule	8.6			
		or					
		Multiyear	Agreement	t			
		Total cost of salary set	tlement				
		% change in salary sch from prior year (may en such as "Reopener")					
		Identify the source of f	unding that	will be used to suppo	rt multiyear sala	ıry commitme	nts:
Negotiations Not Settled							
6.	Cost of a one percent increase in	salary and statutory be	nefits		annual market		
				Budget Year	1st Subseq	quent Year	2nd Subsequent Year
				(2022-23)	(2023	3-24)	(2024-25)
7.	Amount included for any tentative	e salary schedule increas	ses				
			·	Budget Year	1st Subseq	juent Year	2nd Subsequent Year
Classified (Non-management) I	lealth and Welfare (H&W) Benef	its		(2022-23)	(2023	3-24)	(2024-25)
1.	Are costs of H&W benefit change MYPs?	es included in the budget	and	Yes	Υe	es	Yes
2.	Total cost of H&W benefits			2374743		2389167	2389167
3.	Percent of H&W cost paid by em	ploy er		0.0%	0.0	1%	0.0%
4.	Percent projected change in H&W	cost over prior year		4.4%	.6'	%	0.0%
Classified (Non-management) F	Prior Year Settlements						
Are any new costs from prior yes	ar settlements included in the budge	et?		No		~~~~	
	If Yes, amount of new costs inclu	uded in the budget and M	YPs [
	If Yes, explain the nature of the r	new costs:					

			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management)	Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in th	ne budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		214223	217790	218703
3.	Percent change in step & column over prior y	ear	1.3%	1.3%	1.3%
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)			(2022-23)	(2023-24)	(2024-25)
1,	Are savings from attrition included in the bud	gel and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-of included in the budget and MYPs?	f or retired employees	Yes	Yes	Yes
	's Labor Agreements - Management/Supervi		loyees		
DATA ENTRY: Enter all applicati	le data items; there are no extractions in this se	ection.			2nd
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, superv	isor, and confidential FTE positions	66	70.8	70.8	70.8
Management/Supervisor/Conf	idential		,		
Salary and Benefit Negotiation	ns ·		After a second	political de la constante de l	
1.	Are salary and benefit negotiations settled for			Yes	
		mplete question 2. tify the unsettled negoti	ations including any pr	or year unsettled negotiations	and then
	complete q	uestions 3 and 4.	······································		
					на при
					SHOWAND REPEATE

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If n/a, skip the remainder of Section S8C

	to that drop the formander of decid	dis 000,		
Negotiations Settled				
2.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	is the cost of salary settlement included in the budget and multiyear		and the Control of th	
	projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	611358		
	% change in salary schedule from prior year (may enter text, such as "Reopener")	8.6%		
Negotiations Not Settled				
3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases	The state of the s		
Management/Supervisor/Con	fidential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2022-23)	(2023-24)	(2024-25)
1,	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	839886	839886	839886
3.	Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4.	Percent projected change in H&W cost over prior year	11.3%	0.0%	0.0%
Management/Supervisor/Con	fidential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustment	s	(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	146541	148974	151447
3.	Percent change in step & column over prior year	1.7%	1.7%	1,7%
Management/Supervisor/Cont	ildential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonu	ises, etc.)	(2022-23)	(2023-24)	(2024-25)

1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2,	Total cost of other benefits	125820	125820	125820
3,	Percent change in cost of other benefits over prior year	2,2%	0.0%	0.0%
S9.	Local Control and Accountability Plan (LCAP)			'
	Confirm that the school district's governing board has adopted an LC	AP or an update to the	LCAP effective for the budg	jet year.
	DATA ENTRY: Click the appropriate Yes or No button in item 1, and	enter the date in item 2		

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

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

Jun 21, 2022

\$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual

update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. A2. A3.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? Is the system of personnel position control independent from the payrolf system?	No No
	is the system of personnel position control independent from the payrolf system?	No
А3.		No
А3.		
	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the	TANA T-BB black (to the cine (the Pale of the control of the control of the control of the cine of t
	enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget	
	or subsequent years of the agreement would result in salary increases that	No
	are expected to exceed the projected state funded cost-of-living adjustment?	**************************************
A6,	Does the district provide uncapped (100% employer paid) health benefits for current or	PPP (And China (And Ch
	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	
		No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No
When providing comments for	additional fiscal indicators, please include the item number applicable to each comment.	······································
	Comments:	

End of School District Budget Criteria and Standards Review