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# Plerce Joint Unified Coluse County

# First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2022-23

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed usin sections 33129 and 42130)  Signed:  District Superintendent or Designee	g the state-adopted Criteria a	and Standards. (Pursuant to Education Code (EC)
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special	meeting of the governing bo	ard.
To the County Superintendent of Schools:		
This interim report and certification of financial condition are hereby filed by the governing board of	f the school district. (Pursual	nt to EC Section 42131)
Meeting Date: December 08, 2022	Signed:	President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION		
X POSITIVE CERTIFICATION		
As President of the Governing Board of this school district, I certify that based upon current the current fiscal year and subsequent two fiscal years.	nt projections this district will	meet its financial obligations for
QUALIFIED CERTIFICATION		
As President of the Governing Board of this school district, I certify that based upon current for the current fiscal year or two subsequent fiscal years.	nt projections this district may	not meet its financial obligations
NEGATIVE CERTIFICATION		
As President of the Governing Board of this school district, I certify that based upon currer obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	nt projections this district will	be unable to meet its financial
Contact person for additional information on the interim report:		
Name: Daena Meras	Telephone:	(530)476-2892 ext 13005
Title: Chief Business Official	E-mail:	dmeras@pjusd.com

# Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AN	D STANDARDS		Met	Not Me
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
CRITERIA AN	D STANDARDS (continued)		Met	Not Me
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		×
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		x
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	x	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	x	- 4111.1111
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	
SUPPLEMENT	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	x	

# First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2022-23

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S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
SUPPLEMENT	FAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiy ear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
		If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	х	
		Classified? (Section S8B, Line 1b)	х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	х	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	х	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	
ADDITIONAL	FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		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 or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

Pierce Joint Unified Colusa County

#### First Interim General Fund School District Criteria and Standards Review

06 61614 0000000 Form 01CSI D81DFUEMSW(2022-23)

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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 interim certification.

CRITER	IA AND STANDARDS		
1.	CRITERION: Average Daily Attendance		
	STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two sub-	sequent fiscal years has not o	changed by more than two percent since budget adoption.
	District's ADA Standard Percentage Range:	-2.0% to +2.0%	
			_

# 1A. Calculating the District's ADA Variances

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

# Estimated Funded ADA

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	1,408.70	1,445.30		
Charter School	0.00	0.00		
Total ADA	1,408.70	1,445.30	2.6%	Not Met
1st Subsequent Year (2023-24)				
District Regular	1,428.94	1,428.94		
Charter School				
Total ADA	1,428.94	1,428.94	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,427.80	1,427.80		
Charter School				
Total ADA	1,427.80	1,427.80	0.0%	Met

# 1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	The standard was not met due to the new COVID-19 ADA relief attendance yield calculations which resulted in an increase to the 22/23 ADA
(required if NOT met)	projections.

		Iment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

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

# 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter data in the second column for all fiscal years. Enter data in the second column for all fiscal years.

#### Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2022-23)				
District Regular	1,472.00	1,490.00		
Charter School				
Total Enrollme	nt 1,472.00	1,490.00	1.2%	Met
1st Subsequent Year (2023-24)				
District Regular	1,457.00	1,477.00		
Charter School				
Total Enrollme	nt 1,457.00	1,477.00	1.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,406.00	1,430.00		
Charter School				
Total Enrollme	1,406.00	1,430.00	1.7%	Met

# 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	
(required if NOT met)	

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#### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	P-2 ADA	Enrollment		
	Unaudited Actuals	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment	
Third Prior Year (2019-20)				
District Regular	1,400	1,454		
Charter School				
Total ADA/Enrollment	1,400	1,454	96.3%	
Second Prior Year (2020-21)				
District Regular	1,400	1,443		
Charter School				
Total ADA/Enrollment	1,400	1,443	97.0%	
First Prior Year (2021-22)				
District Regular	1,364	1,496		
Charter School				
Total ADA/Enrollment	1,364	1,496	91.2%	
		Historical Average Ratio:	94.8%	
District's ADA to	Enrollment Standard (histori	ical average ratio plus 0.5%):	95.3%	

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	1,426	1,490		
Charter School	0			
Total ADA/Enrollmen	t 1,426	1,490	95.7%	Not Met
1st Subsequent Year (2023-24)				
District Regular	1,414	1,477		
Charter School				
Total ADA/Enrollmen	t 1,414	1,477	95.7%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	1,369	1,430		
Charter School				
Total ADA/Enrollmen	t 1,369	1,430	95.7%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

# Explanation:

(required if NOT met)

The standards are not met in all three years due to the 3 year historic ratio is very low due to the one-time 21/22 P2 ADA decrease due to a large number of absences due to COVID.

#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

#### LCFF Revenue

-2.0% to +2.0%

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption First Interim Fiscal Year (Form 01CS, Item 4B) Projected Year Totals Percent Change Status 17,859,716.00 19,354,322.00 Current Year (2022-23) 8.4% Not Met 1st Subsequent Year (2023-24) 19,069,957.00 20,543,286.00 Not Met 7.7% 2nd Subsequent Year (2024-25) 19,493,437.00 21,331,055.00 9.4% Not Met

#### 4B. Comparison of District LCFF Revenue to the Standard

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

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

#### Explanation:

(required if NOT met)

The standards are not met in all three years due to the increase in COLA in 22/23 and the increase to projected ADA due to the COVID attendance yield relief.

#### CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

#### Unaudited Actuals - Unrestricted

	(Resources (	Ratio	
	Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	10,780,581.82	13,902,646.88	77.5%
Second Prior Year (2020-21)	10,645,934.96	14,140,237.34	75.3%
First Prior Year (2021-22)	10,920,263.00	15,060,398.00	72.5%
		Historical Average Ratio:	75.1%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.1% to 78.1%	72.1% to 78.1%	72.1% to 78.1%

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

D

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

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2022-23)	11,379,911.00	15,923,517.00	71.5%	Not Met
1st Subsequent Year (2023-24)	11,532,370.00	17,603,790.00	65.5%	Not Met
2nd Subsequent Year (2024-25)	11,756,416.00	18,302,753.00	64.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)

Standard not met in all three years due to carry over, one-time funds and one time expenditures.

#### 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Budget Adoption	First Interim		
		Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year		(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8	3100-8299) (Form MYPI,	Line A2)			
Current Year (2022-23)		2,413,040.00	2,665,402.00	10.5%	Yes
1st Subsequent Year (2023-24)		402,532.00	380,575.00	-5.5%	Yes
2nd Subsequent Year (2024-25)		402,532.00	380,575.00	-5.5%	Yes
Explanation:	22/23 out of ra	nge due to carry ov er. 23/24 and	24/25 out of range due to slight of	decrease in projected federal	funds
(required if Yes)	22/23 001 01 14	nge due to carry over. 25/24 and	24/25 out of range due to slight t	decrease in projected rederain	unus.
(-1					
Other State Revenue (Fund 01, Object	ts 8300-8599) (Form M	YPI, Line A3)			
Current Year (2022-23)		1,965,771.00	7,017,705.00	257.0%	Yes
st Subsequent Year (2023-24)		1,023,275.00	1,023,275.00	0.0%	No
nd Subsequent Year (2024-25)		1,021,373.00	1,021,373.00	0.0%	No
Explanation:	22/23 out of ra	nge due carry ov er and addition o	f one-time funds.		
(required if Yes)					
Other Local Revenue (Fund 01, Obje	cts 8600-8799) (Form M	YPL I ine A4)			
Current Year (2022-23)		239,670.00	228,531.00	-4.6%	No
st Subsequent Year (2023-24)		224,525.00	224,525.00	0.0%	No
2nd Subsequent Year (2024-25)		227,987.00	227,987.00	0.0%	No
		'			
Explanation:					
(required if Yes)					
Books and Supplies (Fund 01, Objec	te 4000-4999) (Form M)	VPI Line R4)			
Current Year (2022-23)	,030- <del>-1</del> 333) (1 01111 M	2,179,183.00	5,858,222.00	168.8%	Yes
st Subsequent Year (2023-24)		1,870,760.00	2,970,438.00	58.8%	Yes
2nd Subsequent Year (2024-25)		1,660,420.00	3,373,901.00	103.2%	Yes
	ı	1,000,120.00	5,575,501.00	.00.270	1
Explanation:	Out of range d	ue to carry ov er and one-time exp	penditures.		
(required if Yes)					
0			- D5)		
Services and Other Operating Expen Current Year (2022-23)	aitures (Fund V1, Obje 	3,156,251.00	5,801,426.00	83.8%	Yes
Ist Subsequent Year (2023-24)					+
131 Oubsequent 1 car (2023-24)		2,066,191.00	3,254,755.00	57.5%	Yes

 Current Year (2022-23)
 3,156,251.00
 5,801,426.00
 83.8%
 Yes

 1st Subsequent Year (2023-24)
 2,066,191.00
 3,254,755.00
 57.5%
 Yes

 2nd Subsequent Year (2024-25)
 2,109,996.00
 3,323,757.00
 57.5%
 Yes

Explanation: Out of range due to carry over and one-time expenditures.

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section	on 6A)			
Current Year (2022-23)	4,618,481.00	9,911,638.00	114.6%	Not Met
1st Subsequent Year (2023-24)	1,650,332.00	1,628,375.00	-1.3%	Met
2nd Subsequent Year (2024-25)	1,651,892.00	1,629,935.00	-1.3%	Met
		·		
Total Books and Supplies, and Services and Other Operati	ng Expenditures (Section 6A)			
Current Year (2022-23)	5,335,434.00	11,659,648.00	118.5%	Not Met
1st Subsequent Year (2023-24)	3,936,951.00	6,225,193.00	58.1%	Not Met
2nd Subsequent Year (2024-25)	3,770,416.00	6,697,658.00	77.6%	Not Met

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

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

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:	22/23 out of range due to carry over. 23/24 and 24/25 out of range due to slight decrease in projected federal funds.
Federal Revenue	
(linked from 6A	
if NOT met)	
Explanation:	22/23 out of range due carry over and addition of one-time funds.
Other State Revenue	
(linked from 6A	
if NOT met)	
Explanation:	
Other Local Revenue	
(linked from 6A	
if NOT met)	

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

revenues within the standard must be	entered in Section 6A above and will also display in the explanation box below.
Explanation:	Out of range due to carry ov er and one-time expenditures.
Books and Supplies	
(linked from 6A	
if NOT met)	
Explanation:	Out of range due to carry over and one-time expenditures.
Services and Other Exps	
(linked from 6A	
if NOT met)	

#### 7. CRITERION: Facilities Maintenance

**Explanation:** (required if NOT met and Other is marked)

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other First Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 678,379.00 Met OMMA/RMA Contribution 576,771.84 2. Budget Adoption Contribution (information only) 678,379.00 (Form 01CS, Criterion 7) If status 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)]) Other (explanation must be provided)

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#### 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 reserves as a percentage of total expenditures and other financing uses in any of the current fiscal year or two subsequent fiscal years.

'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.

A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	34.2%	40.3%	34.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.4%	13.4%	11.6%

#### 8B. Calculating the District's Deficit Spending Percentages

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

#### Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2022-23)	979,057.00	16,423,517.00	N/A	Met
1st Subsequent Year (2023-24)	(923,099.00)	18,103,790.00	5.1%	Met
2nd Subsequent Year (2024-25)	(918,186.00)	18,802,753.00	4.9%	Met

# 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 anv	has not exceeded the standard percentage level in a	ny of the current	year or two subsequent fiscal year	irs

Explanation:			
(required if NOT met)			
(required in 1101 mot)			

9. CRITERION: Fund and Cash Balances								
A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.								
9A-1. Determining if the District's General Fund Ending Bala	nce is Positive							
DATA ENTRY: Current Year data are extracted. If Form MYPI exi	ists, data for the two subsequent years will be extracted; if no	ot, enter data for the two	subsequent years.					
	Ending Fund Balance							
	General Fund							
	Projected Year Totals							
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status						
Current Year (2022-23)	10,265,311.00	Met						
1st Subsequent Year (2023-24)	9312212.0	Met						
2nd Subsequent Year (2024-25)	8364025.0	Met						
0.00	to Otro doub							
9A-2. Comparison of the District's Ending Fund Balance to the	ne Standard							
DATA ENTRY: Enter an explanation if the standard is not met.								
1a. STANDARD MET - Projected general fund ending bal	ance is positive for the current fiscal year and two subsequen	nt fiscal years.						
Explanation: (required if NOT met)								
B. CASH BALANCE STANDARD: Projected general fun	d cash balance will be positive at the end of the current fiscal	l y ear.						
9B-1. Determining if the District's Ending Cash Balance is Po	ositive							
DATA ENTRY: If Form CASH exists, data will be extracted; if not	, data must be entered below.							
	Ending Cash Balance							
	General Fund							
Fiscal Year	(Form CASH, Line F, June Column)	Status						
Current Year (2022-23)	11,799,736.82	Met						

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

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

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

Explanation:	
(required if NOT met)	

#### 10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$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	

<sup>&</sup>lt;sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>&</sup>lt;sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	1,425.93	1,413.49	1,368.51
Subsequent Years, Form MYPI, 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 MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

If you are the SELPA AU and are excluding special education pass-through funds:

b. Special Education Pass-through Funds	

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year		
(2022-23)	(2023-24)	(2024-25)		
0.00				

10B. Calculating the District's Reserve Standard

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

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

#### Current Year

Current Year

Projected Year Totals		1st Subsequent Year	2nd Subsequent Year
(2022-23)		(2023-24)	(2024-25)
	30,026,489.00	23,094,760.00	23,879,177.00
	30,026,489.00	23,094,760.00	23,879,177.00
	3%	3%	3%
	900.794.67	692.842.80	716.375.31

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Plus: Special Education Pass-through

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

3. Total Expenditures and Other Financing Uses

(Line B1 plus Line B2)

4. Reserve Standard Percentage Level

Reserve Standard - by Percent
 (Line B3 times Line B4)

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<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

6. Reserve Standard - by Amount (\$75,000 for districts with less than 1,001 ADA, else 0)

District's Reserve Standard
 (Greater of Line B5 or Line B6)

0.00	0.00	0.00
900,794.67	692,842.80	716,375.31

#### 10C. Calculating the District's Available Reserve Amount DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. Current Year Reserve Amounts 2nd Subsequent Year Projected Year Totals 1st Subsequent Year (Unrestricted resources 0000-1999 except Line 4) (2022-23)(2023-24) (2024-25)General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) 0.00 0.00 0.00 General Fund - Reserve for Economic Uncertainties 10,265,311.00 9,312,311.00 8,324,025.00 (Fund 01, Object 9789) (Form MYPI, Line E1b) General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 0.00 General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 0.00 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 0.00 Special Reserve Fund - Reserve for Economic Uncertainties 6. (Fund 17, Object 9789) (Form MYPI, Line E2b) 0.00 Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 0.00 District's Available Reserve Amount (Lines C1 thru C7) 10,265,311.00 9,312,311.00 8,324,025.00 District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) 34.19% 40 32% 34 86% District's Reserve Standard (Section 10B, Line 7): 900,794.67 692,842.80 716,375.31 Status: Met Met Met 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:	
(required if NOT met)	

IDDI EMI	THE ALL INFORMATION
JPPLEMI	ENTAL INFORMATION
ATA ENTF	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
<b>S2</b> .	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds?
	(Refer to Education Code Section 42603)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years  contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

#### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

#### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

	<b>Budget Adoption</b>	First Interim	Percent		
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(2,340,624.00)	(2,471,358.00)	5.6%	130,734.00	Not Met
st Subsequent Year (2023-24)	(3,451,763.00)	(3,876,763.00)	12.3%	425,000.00	Not Met
2nd Subsequent Year (2024-25)	(3,693,481.00)	(3,962,688.00)	7.3%	269,207.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	528,448.00	500,000.00	-5.4%	(28,448.00)	Not Met
st Subsequent Year (2023-24)	528,448.00	500,000.00	-5.4%	(28,448.00)	Not Met
2nd Subsequent Year (2024-25)	528,448.00	500,000.00	-5.4%	(28,448.00)	Not Met
1d. Capital Project Cost Overruns					
• •					
Have capital project cost overruns occurred since budget adoption operational budget?	ption that may impact the general f	una		No	

<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund.

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:	Contributions not met due to increase to Sp Ed Excess cost and contributions to one-time expenditures.
(required if NOT met)	

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

Explanation:			
(required if NOT met)			

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two foldentify the amounts 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 etransfers.						
Explanation: Transfers not met due to removing contribution to Cafeteria Fund for reduced meals.						
	(required if NOT met)					
1d.	NO - There have been no capital project cost over the project Information:  (required if YES)	rerruns occurring since budget adoption that may impact the general fund operational budget.				

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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.

<sup>1</sup> Include multiy ear commitments, multiy ear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1.	a. Does your district have long-term (multiyear) commitments?	
	(If No, skip items 1b and 2 and sections S6B and S6C)	Yes
	b. If Yes to Item 1a, have new long-term (multiy ear) commitments been incurred	
	since budget adoption?	No

2. If Yes to Item 1a, list (or update) 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 Obj	ect Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds				15,833,428
Supp Early Retirement Program				227,112
State School Building Loans				
Compensated Absences				38,524
Other Long-term Commitments (do not include OPEB):				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				16,099,064

	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	201,343	215,548	215,548	215,548
Supp Early Retirement Program	78,088	77,225	77,225	77,225
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	279,431	292,773	292,773	292,773

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Has total annual payment increased over prior year (2021-22)? Yes Yes Yes

6B. Com	parison of the District's Annual Payments to F	Prior Year Annual Payment						
ATA ENT	RY: Enter an explanation if Yes.							
1a.	Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.							
	Explanation: (Required if Yes to increase in total annual payments)	Annual payments will be funded from General Fund.						
6C. Iden	tification of Decreases to Funding Sources Us	sed to Pay Long-term Commitments						
ATA ENT	RY: Click the appropriate Yes or No button in Iter	m 1; if Yes, an explanation is required in Item 2.						
1.	Will funding sources used to pay long-term con	nmitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
		No						
2.	No - Funding sources will not decrease or expire	e prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
	<b>Explanation:</b> (Required if Yes)							

#### S7. Unfunded Liabilities

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

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

DATA ENTF data in item	RY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exists 2-4.	st (Form 01CS, Item S7A) will be	extracted; otherwise, enter Budget Adoption and First Interim
1	a. Does your district provide postemployment benefits		

1	a. Does your district provide postemployment benefits			
	other than pensions (OPEB)? (If No, skip items 1b-4)		No	
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB			
	liabilities?			
			n/a	
	a. If You to Itam 1a, how a thorn hoon phonons airea			
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		n/a	
	budget adoption in OFEB contributions:			
		L		
			Budget Adoption	
2	OPEB Liabilities		(Form 01CS, Item S7A)	First Interim
	a. Total OPEB liability			
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 2a minus Line 2b)		0.00	0.00
	A land of OPEN Park Williams and a second of the open second of the op			
	d. Is total OPEB liability based on the district's estimate			I
	or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.			
	of the OPEB Valuation.			
3	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC) if available, per		Budget Adoption	
	actuarial valuation or Alternative Measurement Method		(Form 01CS, Item S7A)	First Interim
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fu	und)		
	(Funds 01-70, objects 3701-3752)	,		
	Current Year (2022-23)		0.00	0.00
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
				!
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	d. Number of retirees receiving OPEB benefits			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	. , ,			I

4. Comments:

DATA ENTE	RY: Click the appropriate button(s) for items 1a- ns 2-4.	1c, as applicable. Budget Adoption data that exi	ist (Form 01CS, It	em S7B) will be extracted; o	therwise, enter Budge	at Adoption and First Interim
1	a. Does your district operate any self-insuranc	e programs such as				
	workers' compensation, employee health and winclude OPEB; which is covered in Section S7A		No			
	b. If Yes to item 1a, have there been changes insurance liabilities?	since budget adoption in self-	n/a			
	c. If Yes to item 1a, have there been changes insurance contributions?	since budget adoption in self-	n/a			
				Budget Adoption		
2	Self-Insurance Liabilities			(Form 01CS, Item S7B)	First Interim	
	a. Accrued liability for self-insurance programs					
	b. Unfunded liability for self-insurance program	ıs				
				5		
3	Self-Insurance Contributions			Budget Adoption	Elect Leteche	
	<ul> <li>a. Required contribution (funding) for self-insur</li> <li>Current Year (2022-23)</li> </ul>	ance programs		(Form 01CS, Item S7B)	First Interim	ı
	1st Subsequent Year (2023-24)					
	2nd Subsequent Year (2024-25)					
	2nd Subsequent Four (2024 20)					
	b. Amount contributed (funded) for self-insuran	ce programs				
	Current Year (2022-23)					1
	1st Subsequent Year (2023-24)					
	2nd Subsequent Year (2024-25)					1
4	Comments:					
	Ĭ					

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

#### S8. Status of Labor Agreements

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

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

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

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cos	st Analysis of District's Labor Agreements - Certificated (N	on-management) Employees					
DATA EN	TRY: Click the appropriate Yes or No button for "Status of Cer	tificated Labor Agreements as of the	he Previous Rep	porting Period." Th	nere are no ex	tractions in this sec	tion.
Status of	Certificated Labor Agreements as of the Previous Reporti	ng Period					
Were all o	certificated labor negotiations settled as of budget adoption?			No			
	If Yes, com	plete number of FTEs, then skip to	section S8B.				
	If No, contin	ue with section S8A.					
Certificat	ted (Non-management) Salary and Benefit Negotiations						
		Prior Year (2nd Interim)	Curre	nt Year	1st Sub	sequent Year	2nd Subsequent Year
		(2021-22)	(202	22-23)	(2	2023-24)	(2024-25)
Number of ositions	of certificated (non-management) full-time-equivalent (FTE)	76.4		77.4		77.4	77
10	Have any calary and hanofit populations been cattled since	hudget adention?		Na			
1a.	Have any salary and benefit negotiations been settled since		documento hov	No n been filed with	the COE ser	malata guantiana 2 a	and 2
		the corresponding public disclosure					
		the corresponding public disclosure lete questions 6 and 7.	documents nav	e not been theu v	with the COE,	complete questions	2-3.
	ii No, comp	ete questions o and 7.					
1b.	Are any salary and benefit negotiations still unsettled?						
	If Yes, complete questions 6 and 7.			No			
<u>Negotiatio</u>	ons Settled Since Budget Adoption						
2a.	Per Government Code Section 3547.5(a), date of public disc	closure board meeting:					
2b.	Per Government Code Section 3547.5(b), was the collective						
	certified by the district superintendent and chief business of						
	If Yes, date	of Superintendent and CBO certific	cation:				
3.	Per Government Code Section 3547.5(c), was a budget revi	sion adopted					
	to meet the costs of the collective bargaining agreement?	•		n/a			
		of budget revision board adoption:					
				7			
4.	Period covered by the agreement:	Begin Date:			End Date:		
5.	Salary settlement:		Curre	nt Year	1st Sub	sequent Year	2nd Subsequent Year
			(202	22-23)		2023-24)	(2024-25)
	Is the cost of salary settlement included in the interim and r	nultiy ear					
	projections (MYPs)?						
		One Year Agreement			1		
	Total cost of	salary settlement					
	% change in	salary schedule from prior year					
		or					
		Multiyear Agreement					
		salary settlement					
		salary schedule from prior year ext, such as "Reopener")					
	Identify the	source of funding that will be used	to support multi	year salary comr	nitments:		
				<u> </u>			

Negotiations Not Settled				
6. Cost of a one percent increase in salary and sta	atutory benefits	67,640		
		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<ol> <li>Amount included for any tentative salary sched</li> </ol>	ule increases	0	0	0
, ,		٠	١	
Certificated (Non-management) Health and Welfare (H&V	V) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of H&W benefit changes included in ti	he interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits		838,376	838,376	838,376
Percent of H&W cost paid by employer				
Percent projected change in H&W cost over prior	or y ear			
Certificated (Non-management) Prior Year Settlements N	agatistad Since Budget Adoption			
Are any new costs negotiated since budget adoption for prior		No		
If Yes, amount of new costs included in the inte		110		
If Yes, explain the nature of the new costs:				
_				
_		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjust	tments	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Step and Column Adjust  1. Are step & column adjustments included in the in			•	·
		(2022-23)	(2023-24)	(2024-25)
Are step & column adjustments included in the in	nterim and MYPs?	(2022-23) Yes	(2023-24) Yes	(2024-25) Yes
Are step & column adjustments included in the in     Cost of step & column adjustments	nterim and MYPs?	(2022-23) Yes 135,280	(2023-24)  Yes  137,986	(2024-25) Yes 140,746
Are step & column adjustments included in the in     Cost of step & column adjustments     Percent change in step & column over prior year	nterim and MYPs?	(2022-23)  Yes  135,280  2.0%  Current Year	(2023-24)  Yes  137,986  2.0%  1st Subsequent Year	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year
Are step & column adjustments included in the in     Cost of step & column adjustments     Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retinuation)	nterim and MYPs?  (rements)  and MYPs?	(2022-23)  Yes  135,280  2.0%  Current Year (2022-23)	Yes 137,986 2.0% 1st Subsequent Year (2023-24)	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year (2024-25)
Are step & column adjustments included in the in     Cost of step & column adjustments     Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retinuation)  Are savings from attrition included in the interim  Are additional H&W benefits for those laid-off or	nterim and MYPs?  r irements)  and MYPs?  r retired employ ees included in the interim	(2022-23)  Yes  135,280  2.0%  Current Year (2022-23)  Yes  No	(2023-24)  Yes  137,986  2.0%  1st Subsequent Year (2023-24)  Yes  No	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year (2024-25)  Yes  No
1. Are step & column adjustments included in the in 2. Cost of step & column adjustments 3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retinuation)  1. Are savings from attrition included in the interim  2. Are additional H&W benefits for those laid-off or and MYPs?  Certificated (Non-management) - Other	nterim and MYPs?  r irements)  and MYPs?  r retired employ ees included in the interim	(2022-23)  Yes  135,280  2.0%  Current Year (2022-23)  Yes  No	(2023-24)  Yes  137,986  2.0%  1st Subsequent Year (2023-24)  Yes  No	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year (2024-25)  Yes  No
1. Are step & column adjustments included in the in 2. Cost of step & column adjustments 3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retinuation)  1. Are savings from attrition included in the interim  2. Are additional H&W benefits for those laid-off or and MYPs?  Certificated (Non-management) - Other	nterim and MYPs?  r irements)  and MYPs?  r retired employ ees included in the interim	(2022-23)  Yes  135,280  2.0%  Current Year (2022-23)  Yes  No	(2023-24)  Yes  137,986  2.0%  1st Subsequent Year (2023-24)  Yes  No	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year (2024-25)  Yes  No
1. Are step & column adjustments included in the in 2. Cost of step & column adjustments 3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retinuation)  1. Are savings from attrition included in the interim  2. Are additional H&W benefits for those laid-off or and MYPs?  Certificated (Non-management) - Other	nterim and MYPs?  r irements)  and MYPs?  r retired employ ees included in the interim	(2022-23)  Yes  135,280  2.0%  Current Year (2022-23)  Yes  No	(2023-24)  Yes  137,986  2.0%  1st Subsequent Year (2023-24)  Yes  No	(2024-25)  Yes  140,746  2.0%  2nd Subsequent Year (2024-25)  Yes  No

APA ENTRY: Clock the appropriate Year or No bulton for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.  It was complete number of FTEs, then skip to section SSC.  If No. continue with section SSC.  It was any salary and benefit negotiators been settled snce budget adoption?  If Yes, and the corresponding public disclosure occuments have not boon filed with the CCE. compare questions 2 and 3.  If Yes, and the corresponding public disclosure occuments have not boon filed with the CCE. compare questions 2 and 3.  If Yes, complete questions 6 and 7.  If Yes, complete questions 6 and 7.  No. complete questions 6 and 7.  No. complete questions 6 and 7.  No. continue district superintendent and chief based adoption?  If Yes, complete questions 6 and 7.  No. continue of the Continue Automatic Continue Section 3547.5(a), date of public disclosure board meeting:  Oct 20, 2022  Per Government Conce Section 3547.5(a), was a budget evision board adoption:  Oct 14, 2022  Per Government Conce Section 3547.5(a), was a budget evision board adoption:  Oct 14, 2022  Per Government Conce Section 3547.5(a), was a budget evision board adoption:  Oct 14, 2022  A Period covered by the agreement:  Regin Date:  If Yes, date of budget revision board adoption:  Oct 14, 2022  A Per Government Concess and the continue barriage agreement:  If Yes, date of budget revision board adoption:  Oct 14, 2022  A Per Government Concess and the continue barriage agreement:  If Yes, date of budget revis	88B. Cost	Analysis of District's Labor Agreements - C	lassified (Non-i	nanagement) Emplo	yees					
No continue with section 38C.   No   If Yes, complete number of FTEs, then skip to section 38C.   If No continue with section 38C.   If No complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, complete questions 6 and 7.   No   If Yes, complete questions 6 and 7.   No   If Yes, complete questions 8 and 7.   No   If Yes, date of Superintendent and CBO certification:   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes, date of Superintendent and cBO certification:   Dec 08, 2022   If Yes   If Yes, date of Superintendent and CBO certification:   Oct 14, 2022   If Yes   If Yes, date of Su	OATA ENTF	RY: Click the appropriate Yes or No button for	"Status of Classi	fied Labor Agreement	ts as of the	Previous Repor	ting Period." Ther	e are no ext	ractions in this secti	on.
No continue with section 38C.   No   If Yes, complete number of FTEs, then skip to section 38C.   If No continue with section 38C.   If No complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, complete questions 6 and 7.   No   If Yes, complete questions 6 and 7.   No   If Yes, complete questions 8 and 7.   No   If Yes, date of Superintendent and CBO certification:   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes   Oct 14, 2022   If Yes, date of Superintendent and cBO certification:   Dec 08, 2022   If Yes   If Yes, date of Superintendent and CBO certification:   Oct 14, 2022   If Yes   If Yes, date of Su	Status of C	Classified Labor Agreements as of the Previ	ous Reporting	Period						
If Yes, complete number of FTEs, then skep to section SRC.  If No. continue with section SRC.  Prior Year (2nd Interim) Current Year 1st Subcoquent Year 2nd Subsequent Year (2024-25) (2022-23) (2023-24) (2023-24) (2024-25)  It writer of classified (non-management) FTE positions 43.6 48.9 48.9 48.9 48.9 48.9  1a. Have any salary and benefit negotiations been settled since budget adoption?  If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have root been filed with the COE, complete questions 2 and 3. If Yes, complete questions 2 and 7. No  1b. Are any satary and benefit negotiations still unsettled?  If Yes, complete questions 6 and 7. No  1ceptitudions. Stitled Stices Budget Advancable.  2a. Per Government Code Section 3647.5(a), date of public disclosure board meeting:  1 Yes, date of Supportendent and chart submess of ficial?  1 Yes  1 Yes  1 Yes  1 Yes  2 Dec 08, 2022  4. Period covered by the agreement:  2 Current Year  1 tel Subcoquent Year  2 del Subsequent Year  2 (2023-24)  2 (2023-24)  2 (2023-25)  3 Land 3 (2023-24)  4 Period covered by the agreement:  3 No Advance in salary settlement  4 Yes  4 Yes  4 Yes  4 Yes  4 Ves  4 Ves  4 Ves  4 Subsequent Year  5 As Subsequent Year  5 As Subsequent Year  6 Subsequent Year  6 Current Year  9 Yes  9 Yes  9 Yes  1 Yes  1 Yes  1 Yes  1 Yes  1 Yes										
Classified (Non-management) Salary and Benefit Negotiations  Prior Year (2nd Interim) Current Year 1st Subsequent Year 2nd Subsequent Year (2012-22) (2022-23) (2023-24) (2023-24) (2023-25)  Lumber of classified (non-management) FTE positions 43.6 48.9 48.9 48.9 48.9  1a. Have any salary and benefit negotiations been settled since budget adoption?  If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.   If Yes, complete questions 6 and 7.   No   Iterpolations Settled Since Budget Adoption  2a. Per Gov emment Code Section 3547.5(a), date of public disclosure board meeting: Oct 14, 2022  2b. Per Gov emment Code Section 3547.5(b), was the collective bargaining agreement conflicted by the distinct superintendent and chief bisiness official?  If Yes, date of budget revision board adoption: Dec 08, 2022  4. Period covered by the agreement: Begin Date: Jul 01, 2022  Find Jun 30, 2023  5. Salary settlement: Begin Date: Lucrent Year (2022-23) (2023-24) (2023-24)  It be cost of salary settlement included in the interim and multily ear projections (MYPs)?  One Year Agreement  Total cost of salary scheduler from prior year (2022-23) (2023-24)  Total cost of salary scheduler from prior year (2022-23)  Multiyear Agreement  Total cost of salary scheduler from prior year (2023-24)			If Yes, comple	te number of FTEs, t	hen skip to	section S8C.	No			
Prior Year (2nd Interim) Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2023-24) (2023-24) (2024-25)  Number of classified (non-management) FTE positions 43.6 48.0 48.0 48.0 48.0 48.0 48.0 48.0 48.0			If No, continue	with section S8B.						
Prior Year (2nd Interim) Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2023-24) (2023-24) (2024-25)  Number of classified (non-management) FTE positions 43.6 48.0 48.0 48.0 48.0 48.0 48.0 48.0 48.0										
(2021-22) (2022-23) (2023-24) (2024-25)  further of classified (non-management) FTE positions  (2021-22) (2022-23) (2023-24) (2023-24)  (2024-25)  further of classified (non-management) FTE positions  (2021-22) (2022-23) (2023-24)  (2024-25)  further of classified (non-management) FTE positions  (2021-22) (2022-23) (2023-24)  (2024-25)  (2023-24)  (2024-26)	Classified	(Non-management) Salary and Benefit Nego	otiations							
tumber of classified (non-management) FTE positions 43.6 48.9 48.9 48.9 48.9 48.9 48.9 48.9 48.9				Prior Year (2nd I	nterim)	Currer	nt Year	1st Su	bsequent Year	2nd Subsequent Year
1a. Have any salary and benefit negotiations been settled since budget adoption?  If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.  If Yes, complete questions 6 and 7.  No  Regotiations Sattled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Oct 20, 2022  Delegations Sattled Since Budget Adoption  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(b), was the collective bargaining agreement office of the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 101, 2022  End Jul 30, 2023  Per Government Code Section 3547.5(c), was a budget revision board adoption:  Dec 08, 2022  5. Salary settlement:  Current Year  (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the interim and multiyear  projections (MYPs)?  One Year Agreement  Total cost of salary schedule from prior year  or  Multiyear Agreement  Total cost of salary schedule from prior year  4. Schange in salary schedule from prior year  Agreement  Total cost of salary schedule from prior year  Agreement  Total cost of salary schedule from prior year				(2021-22)		(202	2-23)	(	2023-24)	(2024-25)
If Yes, and the corresponding public disclosure documents have been filled with the CCE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the CCE, complete questions 2-5.  If No, complete questions 6 and 7.  1b. Are any salary and benefit negotiations still unsettled?  If Yes, complete questions 6 and 7.  No  Repotiations Settled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Oct 20, 2022  2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year	Number of	classified (non-management) FTE positions			43.6		48.9		48.9	48.9
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  If No, complete questions 6 and 7.  1b. Are any salary and benefit negotiations still unsettled?  If Yes, complete questions 6 and 7.  No  No  No  No  No  No  No  No  No  N	1a.	Have any salary and benefit negotiations bee	n settled since b	udget adoption?			Yes			
If No, complete questions 6 and 7.  1b. Are any salary and benefit negotiations still unsettled?  If Yes, complete questions 6 and 7.  No  **Recotations** Settled Since Budget Adoption**  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  Salary settlement:  Current Year  (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year  % change in salary schedule from prior year			If Yes, and the	corresponding public	disclosure	documents have	been filed with t	he COE, co	mplete questions 2 a	and 3.
If Yes, complete questions 6 and 7.  No  Resolutions Settled Since Budget Adoption 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Dec 120, 2022  2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Dec 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jul 30, 2023  Salary settlement:  Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Ves Yes Yes Yes  Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  Wuthgaar Agreement  Total cost of salary settlement  Total cost of salary settlement % change in salary schedule from prior year			If Yes, and the	corresponding public	disclosure	documents have	e not been filed w	ith the COE	, complete questions	s 2-5.
If Yes, complete questions 6 and 7.  No  legotilations Settled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Cot 20, 2022  2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year  (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary settlement  Total cost of salary settlement  % change in salary settlement			If No, complete	e questions 6 and 7.						
If Yes, complete questions 6 and 7.  No  legotilations Settled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Cot 20, 2022  2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year  (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary settlement  Total cost of salary settlement  % change in salary settlement	1b.	Are any salary and benefit negotiations still up	nsettled?							
Accordations Settled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  2c. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 06, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Jun 30, 2023  Date:  Jun 30, 2023  Salary settlement:  Current Year (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  or  Multiyear Agreement Total cost of salary settlement % change in salary settlement		, ,		te questions 6 and 7.			No			
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year (2022-23)  (2023-24)  (2023-24)  Cause-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes  Yes  Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year										
2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Jun 30, 2023  Date:  Jun 30, 2023  5. Salary settlement:  (2022-23)  (2023-24)  (2023-24)  Causary Settlement (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year	<u>legotiation</u>									
certified by the district superintendent and chief business of ficial?  If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Jun 30, 2023  Date:  Jun 30, 2023  5. Salary settlement:  Current Year  (2022-23)  (2023-24)  (2024-25)  Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year  or  Multiyear Agreement  Total cost of salary settlement  % change in salary schedule from prior year	2a.	Per Gov ernment Code Section 3547.5(a), date	e of public disclo	sure board meeting:			Oct 20, 2	022		
If Yes, date of Superintendent and CBO certification:  Oct 14, 2022  3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bergaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement % change in salary schedule from prior year % change in salary schedule from prior year	2b.	Per Gov ernment Code Section 3547.5(b), was	the collective ba	argaining agreement						
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye		certified by the district superintendent and chi	ief business offic	cial?			Yes			
to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes Yes Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year % change in salary schedule from prior year % change in salary schedule from prior year			If Yes, date of	Superintendent and 0	CBO certific	cation:	Oct 14, 2	022		
to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:  Dec 08, 2022  4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes Yes Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year % change in salary schedule from prior year % change in salary schedule from prior year	2	Day Courses and Code Coding 2547 5(c)								
If Yes, date of budget revision board adoption:  Dec 08, 2022  End Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes Yes  Yes  Yes  Yes  Waltiyear Agreement  Total cost of salary schedule from prior year or Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year	3.			n adopted			V			
4. Period covered by the agreement:  Begin Date:  Jul 01, 2022  End Date:  Jun 30, 2023  5. Salary settlement:  Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  Yes Yes  Yes  Yes  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year % change in salary schedule from prior year % change in salary schedule from prior year		to meet the costs of the collective bargaining		hudget revision beer	d adaption:			1000		
5. Salary settlement:    Current Year   1st Subsequent Year   (2022-23)   (2023-24)   (2024-25)			ir Yes, date or	budget revision boar	d adoption:		Dec 08, 2	2022		
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year	4.	Period covered by the agreement:		Begin Date:	Jul	01, 2022			Jun 30, 2023	
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year	5	Salany sottlement				Currer	nt Voor	1et Su	heaguant Vaar	2nd Subsequent Vear
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year  or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year	J.	daily settlement.								
Projections (MYPs)?  One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year  % change in salary schedule from prior year		Is the cost of salary settlement included in the	e interim and mu	ltivear		(202	2 20)		2020 24)	(2024 20)
One Year Agreement  Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year			o	iii, oai		Y	es		Yes	Yes
Total cost of salary settlement % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year		p J								
% change in salary schedule from prior year  or  Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year				One Year Agreeme	nt					
or  Multiyear Agreement  Total cost of salary settlement  % change in salary schedule from prior year			Total cost of sa	alary settlement						
Multiyear Agreement  Total cost of salary settlement % change in salary schedule from prior year			% change in sa	alary schedule from p	rior y ear					
Total cost of salary settlement % change in salary schedule from prior year				or						
% change in salary schedule from prior year				Multiyear Agreeme	ent					
			Total cost of sa	alary settlement						
Identify the source of funding that will be used to support multiyear salary commitments:			Identify the so	urce of funding that v	vill be used	to support multiy	ear salary comm	nitments:		
Negotiations Not Settled	Negotiation	s Not Settled								
6. Cost of a one percent increase in salary and statutory benefits			statutory benefits	S						
Current Year 1st Subsequent Year 2nd Subsequent Year						Currer	nt Year	1st Su	bsequent Year	2nd Subsequent Year
(2022-23) (2023-24) (2024-25)										

Amount included for any tentative salary schedule increases

Classifie	d (Non-management) Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
014001110	a (Non-management) frediate and Westalle (New Y) Besteries	(2022 20)	(2020 24)	(2024 20)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption		1	
Are any n	ew costs negotiated since budget adoption for prior year settlements included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
			4.40.1	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
4	Are acuing from attrition included in the interim and MVDe2			
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim			
	and MYPs?			
Classifia	d (Non-management) - Other			
	significant contract changes that have occurred since budget adoption and the cost impact of ea	ach (i.e. hours of employment lea	ave of absence bonuses etc.):	
		(,		

S8C. Cos	st Analysis of District's Labor Agreements - M	anagement/Su	pervisor/Confidential Employe	es			
DATA EN section.	TRY: Click the appropriate Yes or No button for "	Status of Mana	gement/Supervisor/Confidential L	abor Agreements	as of the Previ	ous Reporting Period." There are	no extractions in this
Status of	Management/Supervisor/Confidential Labor	Agreements as	of the Previous Reporting Per	riod			
	managerial/confidential labor negotiations settled a				No		
	If Yes or n/a, complete number of FTEs, then	skip to S9.					
	If No, continue with section S8C.						
Managen	nent/Supervisor/Confidential Salary and Bene	fit Negotiation	s				
			Prior Year (2nd Interim)	Currer	t Year	1st Subsequent Year	2nd Subsequent Year
			(2021-22)	(202	2-23)	(2023-24)	(2024-25)
Number o	of management, supervisor, and confidential FTE	positions	17.0		18.0	18.0	18.0
1a.	Have any salary and benefit negotiations beer	settled since b	oudget adoption?				
	•	If Yes, comple			Yes		
			e questions 3 and 4.				
1b.	Are any salary and benefit negotiations still un	settled?			No		
		If Yes, comple	ete questions 3 and 4.				
	ons Settled Since Budget Adoption			0	4 V	4at Cubaanuant Vaan	2nd Cubaaniant Van
2.	Salary settlement:				t Year	1st Subsequent Year	2nd Subsequent Year
	Is the cost of calany sottlement included in the	intorim and mu	ultivoor	(202	2-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the projections (MYPs)?	intenni and mi	iitiy eai		es	Yes	Yes
	projections (WITT 3):	Total cost of s	alary settlement	'	189,896	193,694	197,567
			ary schedule from prior year				·
			tt, such as "Reopener")	5.	0%	0.0%	0.0%
	ons Not Settled	tatatana hanafi				I	
3.	Cost of a one percent increase in salary and s	tatutory benefit	S				
				Currer	t Year	1st Subsequent Year	2nd Subsequent Year
					2-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary sche	dule increases					
				_			
-	nent/Supervisor/Confidential				t Year	1st Subsequent Year	2nd Subsequent Year
Health ar	nd Welfare (H&W) Benefits			(202	2-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in	the interim and	MYPs?				
2.	Total cost of H&W benefits						
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost over pr	ior y ear					
				0		4-1 Och const Vers	0.10.1
	nent/Supervisor/Confidential				t Year	1st Subsequent Year	2nd Subsequent Year
Step and	Column Adjustments			(202	2-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the	interim and MY	Ps?				
2.	Cost of step & column adjustments						
3.	Percent change in step and column over prior	/ ear					
				2	1.37	4-1 Oaksas AM	Oct Outro
	nent/Supervisor/Confidential				t Year	1st Subsequent Year	2nd Subsequent Year
Otner Be	nefits (mileage, bonuses, etc.)			(202	2-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the inte	rim and MYPs?					
2	Total cost of other benefits						

Percent change in cost of other benefits over prior year

# S9. Status of Other Funds

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

S9A. Identification of Other Funds	s with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate	button in Item 1. If Yes, enter data in Item 2 and provide t	the reports referenced in Item 1.	
1.	Are any funds other than the general fund projected to have a negative fund		
	balance at the end of the current fiscal year?	No	
	If Yes, prepare and submit to the reviewing age multiy ear projection report for each fund.	ency a report of revenues, expenditures, and changes in	fund balance (e.g., an interim fund report) and a
2.		er, that is projected to have a negative ending fund balar n for how and when the problem(s) will be corrected.	nce for the current fiscal year. Provide reasons
	_		
	-		
	-		
	-		
	_		
	_		

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	ng fiscal indicators are designed to provide additional data for reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate			
A1.	Do cash flow projections show that the district will end the current fiscal year negative cash balance in the general fund? (Data from Criterion 9B-1, Cash are used to determine Yes or No)		No	
A2.	Is the system of personnel position control independent from the payroll sy	stem?	No	
А3.	Is enrollment decreasing in both the prior and current fiscal years?		Yes	
A4.	Are new charter schools operating in district boundaries that impact the district enrollment, either in the prior or current fiscal year?	rict's	No	
A5.	Has the district entered into a bargaining agreement where any of the currer or subsequent fiscal years of the agreement would result in salary increase are expected to exceed the projected state funded cost-of-living adjustmen	s that	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for retired employees?	or current or	No	
<b>A</b> 7.	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 6 Code Section 42127.6(a)? (If Yes, provide copies to the county office of e		No	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		No	
When provi	iding comments for additional fiscal indicators, please include the item number	er applicable to each comment.		
	Comments: (optional)			

End of School District First Interim Criteria and Standards Review

ADDITIONAL FISCAL INDICATORS

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,859,716.00	18,891,703.00	6,401,426.53	19,354,322,00	462,619,00	2.4%
2) Federal Revenue		8100-8299	2,413,040.00	2,412,215.00	351,525,70	2,665,402.00	253,187.00	10.5%
3) Other State Revenue		8300-8599	1,965,771.00	5,964,548.00	791,320.25	7,017,705.00	1,053,157.00	17.7%
4) Other Local Revenue		8600-8799	239,670,00	252,101.00	74,358.80	228,531.00	(23,570.00)	-9.3%
5) TOTAL, REVENUES			22,478,197.00	27,520,567.00	7,618,631.28	29,265,960.00	(23,370.00)	-9.376
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,621,396.00	7,621,396.00	1,990,354.61	7,454,372.00	167,024.00	2.2%
2) Classified Salaries		2000-2999	2,476,684.00	2,476,684.00	754,399.69	2,685,092.00	(208,408.00)	-8.4%
3) Employee Benefits		3000-3999	4,201,560.00	4,201,560.00	1,000,749.57	4,940,130.00	(738,570.00)	-17.6%
4) Books and Supplies		4000-4999	2,179,183.00	4,513,883.00	650,285.55	5,858,222.00	(1,344,339.00)	-29.8%
5) Services and Other Operating				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	000,200.00	0,000,222.00	(1,044,000.00)	-25.070
Expenditures		5000-5999	3,156,251.00	4,942,237.00	1,175,038.87	5,801,426.00	(859,189.00)	-17.4%
6) Capital Outlay		6000-6999	232,158.00	232,158.00	138,262.95	1,425,371.00	(1,193,213.00)	-514.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,207,904.00	1,207,904.00	453,072.00	1,430,268.00	(222,364.00)	-18.4%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	283,903.00	0.00	(68,392.00)	352,295.00	124.1%
9) TOTAL, EXPENDITURES			21,075,136.00	25,479,725.00	6,162,163.24	29,526,489.00	002,200.00	124.176
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		1,403,061.00	2,040,842.00	1,456,468.04	(260,529.00)		
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	528,448.00	528,448.00	0.00	500,000.00	28,448.00	5.4%
2) Other Sources/Uses						nus-Aj-Au		<u> </u>
a) Sources		8930-8979	0.00	0.00	0.00	0.00		
b) Uses		7000 7000		0.00	0.00	0.00	0.00	0.0%
3) Contributions		7630-7699	0.00	0.00	0.00	0.00	0.00	
o, contributions		7630-7699 8980-8999	0.00					0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING			0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND			(528,448.00)	0.00 0.00 (528,448.00)	0.00	0.00	0.00	0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(528,448.00)	0.00 0.00 (528,448.00)	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES			(528,448.00)	0.00 0.00 (528,448.00)	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance		8980-8999	(528,448.00) 874,613.00	0.00 0.00 (528,448.00) 1,512,394.00	0.00	0.00 0.00 (500,000.00) (760,529.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited		8980-8999 9791	0.00 (528,448.00) 874,613.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00	0.00	0.00 0.00 (500,000.00) (760,529.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments		8980-8999 9791	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00	0.00	0.00 0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00	0.00	0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		9791 9793	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 11,025,840.00	0.00	0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c +		9791 9793	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00 0.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00 11,025,840.00	0.00	0.0% 0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)		9791 9793	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75 0.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.0% 0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)		9791 9793	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75 0.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.0% 0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance		9791 9793	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75 0.00 11,025,839.75	0.00 0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00 11,025,840.00 11,025,840.00	0.00	0.0% 0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  a) Nonspendable		9791 9793 9795	0.00 (528,448.00) 874,613.00 11,025,839.75 0.00 11,025,839.75 0.00 11,025,839.75 11,900,452.75	0.00 (528,448.00) 1,512,394.00 11,025,840.00 0.00 11,025,840.00 12,538,234.00	0.00	0.00 (500,000.00) (760,529.00) 11,025,840.00 0.00 11,025,840.00 11,025,840.00 10,265,311.00	0.00	0.0%

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		\$22 5
b) Restricted		9740	1,739,586.05	1,485,068.00		0.00		
c) Committed					33733			
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00	41111	0.00		
e) Unassigned/Unappropriated					1151			G 151
Reserve for Economic Uncertainties		9789	10,160,866.70	11,053,166.00	1111	10,265,311.00		1111
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		14 B
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,862,312.00	10,894,299.00	5,332,188.25	9,708,210.00	(1,186,089.00)	-10.9
Education Protection Account State Aid - Current Year		8012	3,230,048.00	3,230,048.00	1,027,197.00	4,236,914.00	1,006,866.00	31.2
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,803.00	28,803.00	615.25	26,099.00	(2,704.00)	-9.4
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	8,500.00	8,500.00	0.00	0.00	(8,500.00)	-100.0
County & District Taxes						All Lange		
Secured Roll Taxes		8041	4,266,317.00	4,266,317.00	41,555.77	5,022,320.00	756,003.00	17.7
Unsecured Roll Taxes		8042	376,366.00	376,366.00	(150.20)	333,213.00	(43,153.00)	-11.5
Prior Years' Taxes		8043	8,115.00	8,115.00	20.46	3,534.00	(4,581.00)	-56.5
Supplemental Taxes		8044	104,122.00	104,122.00	0.00	63,912.00	(40,210.00)	-38.6
Education Revenue Augmentation Fund (ERAF)		8045	(24,867.00)	(24,867.00)	0.00	(39,880.00)	(15,013.00)	60.4
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)						ALI PROPERTY.		
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources			17,859,716.00	18,891,703.00	6,401,426.53	19,354,322.00	462,619.00	2.4
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			17,859,716.00	18,891,703.00	6,401,426.53	19,354,322.00	462,619.00	2.4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	259,326.00	259,326.00	0.00	248,090.00	(11,236.00)	-4.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,283.00	42,283.00	0.00	35,207.00	(7,076.00)	-16.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	58,851.00	58,851.00	0.00	66,803.00	7,952.00	13.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3150, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,121.00	20,121.00	0.00	20,719.00	598.00	3.0%
Career and Technical Education	3500-3599	8290	10,581.00	9,756.00	0.00	9,756.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,021,878.00	2,021,878.00	351,525.70	2,284,827.00	262,949.00	13.0%
TOTAL, FEDERAL REVENUE			2,413,040.00	2,412,215.00	351,525.70	2,665,402.00	253,187.00	10.5%
OTHER STATE REVENUE					1		L	Aldring
Other State Apportionments	•							
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years  All Other State Apportionments - Current	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	59,342.00	59,342.00	0.00	59,342.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	323,015.00	323,015.00	8,651.60	323,015.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions Other Subventions/In Lieu Texas		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State		8587						
Sources	0040		0.00	0.00	0.00	0.00	0,00	0.0%
After School Education and Safety (ASES)	6010	8590	296,054.00	296,054.00	48,720.26	344,774.00	48,720.00	16.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	69,099.00	69,099.00	101,411.64	170,511.00	101,412.00	146.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,218,261.00	5,217,038.00	632,536.75	6,120,063.00	903,025.00	17.3%
TOTAL, OTHER STATE REVENUE			1,965,771.00	5,964,548.00	791,320.25	7,017,705.00	1,053,157.00	17.7%
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies		2045						
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	27,300.00	27,300.00	13,685.59	27,300.00	0.00	0.0%
Interest		8660	95,000.00	95,000.00	227.45	95,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	23,570.00	23,570.00	0.00	0.00	(23,570.00)	-100.0%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	93,800.00	106,231.00	60,445.76	106,231.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								2.270
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			239,670.00	252,101.00	74,358.80	228,531.00	(23,570.00)	-9.3%
TOTAL, REVENUES			22,478,197.00	27,520,567.00	7,618,631.28	29,265,960.00	1,745,393.00	6.3%
CERTIFICATED SALARIES				27,020,007.00	7,010,001.20	20,200,000.00	1,7 10,000.00	
Certificated Teachers' Salaries		1100	6,341,661.00	6,341,661.00	1,607,772.89	6,111,409.00	230,252,00	3.6%
Certificated Pupil Support Salaries		1200	408,533.00	408,533.00	111,416,85	439,310,00	(30,777.00)	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	807,323.00	807,323.00	256,085.68	839,774.00	(32,451.00)	-4.0%
Other Certificated Salaries		1900	63,879.00	63,879.00	15,079.19	63,879.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,621,396.00	7,621,396.00	1,990,354.61	7,454,372.00	167.024.00	2.2%
CLASSIFIED SALARIES	1/4/2-70		.,,,,	.,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	<b></b>
Classified Instructional Salaries		2100	539,772.00	539,772.00	122,897.09	556,989.00	(17,217.00)	-3.2%
Classified Support Salaries		2200	892,325.00	892,325.00	287,700.32	975,006.00	(82,681.00)	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	381,505.00	381,505.00	128,052.10	413,811.00	(32,306.00)	-8.5%
Clerical, Technical and Office Salaries		2400	543,709.00	543,709.00	163,208.11	588,964.00	(45,255.00)	-8.3%
Other Classified Salaries		2900	119,373.00	119,373.00	52,542.07	150,322.00	(30,949.00)	-25.9%
TOTAL, CLASSIFIED SALARIES			2,476,684.00	2,476,684.00	754,399.69	2,685,092.00	(208,408.00)	-8.4%
EMPLOYEE BENEFITS	, 14,00 <u>0</u> ,100							
STRS		3101-3102	1,811,686.00	1,811,686.00	339,354.89	2,471,207.00	(659,521.00)	-36.4%
PERS		3201-3202	581,212.00	581,212.00	175,511.58	631,485.00	(50,273.00)	-8.6%
OASDI/Medicare/Alternativ e		3301-3302	281,127.00	281,127.00	82,288.47	297,120.00	(15,993.00)	-5.7%
Health and Welfare Benefits		3401-3402	1,308,927.00	1,308,927.00	346,957.35	1,331,264.00	(22,337.00)	-1.7%
Unemployment Insurance		3501-3502	46,893.00	46,893.00	12,557.02	46,720.00	173.00	0.4%
Workers' Compensation		3601-3602	171,715.00	171,715.00	44,080.26	162,334.00	9,381.00	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00		
TOTAL, EMPLOYEE BENEFITS		0001:0002					(739 570 00)	0.0%
10 11 to 1			4,201,560.00	4,201,560.00	1,000,749.57	4,940,130.00	(738,570.00)	-17.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	19,969.00	62,743.00	13,056.51	62,743.00	0.00	0.0%
Books and Other Reference Materials		4200	74,556.00	213,615.00	45,278.06	213,615.00	0.00	0.0%
Materials and Supplies		4300	1,452,608.00	3,380,857.00	533,453.62	4,130,869.00	(750,012.00)	-22.2%
Noncapitalized Equipment		4400	632,050.00	856,668,00	58,497.36	1,450,995.00	(594,327.00)	-69.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,179,183.00	4,513,883.00	650,285.55	5,858,222.00	(1,344,339.00)	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES			4,1,2,1	7,0,0,0	300,25	5,555,22	(1,077,000.5_,	
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	178,416.00	178,416.00	23,357.17	209,938.00	(31,522.00)	-17.7%
Dues and Memberships		5300	24,543.00	24,543.00	27,373.81	28,543.00	(4,000.00)	-16.3%
Insurance		5400-5450	344,253.00	344,253.00	461,852.95	462,253.00	(118,000.00)	-34.3%
Operations and Housekeeping Services		5500	447,547.00	447,547.00	115,874.56	472,638.00	(25,091.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,632.00	160,632.00	11,027.36	165,632.00	(5,000.00)	-3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,788,574.00	3,574,560.00	494,208.37	4,249,136.00	(674,576.00)	-18.9%
Communications		5900	212,286.00	212,286.00	41,344.65	213,286.00	(1,000.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,156,251.00	4,942,237.00	1,175,038.87	5,801,426.00	(859,189.00)	-17.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	93,218.00	93,218.00	138,262.95	1,151,931.00	(1,058,713.00)	-1,135.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	138,940.00	138,940.00	0.00	273,440.00	(134,500.00)	-96.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			232,158.00	232,158.00	138,262.95	1,425,371.00	(1,193,213.00)	-514.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition		!		1	1	1	1	ĺ
Tuition for Instruction Under Interdistrict		,	-	1	1	1	1	
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		!				_		
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,207,904.00	1,207,904.00	453,072.00	1,326,328.00	(118,424.00)	-9.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues		,						
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

		venues, Expend	1					
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service				5.50	5.50	5.50	0.00	0.076
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	103,940.00	(103,940.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,207,904.00	1,207,904.00	453,072.00	1,430,268.00	(222,364.00)	-18.4%
OTHER OUTGO - TRANSFERS OF			12833			1555		12235
INDIRECT COSTS		7040	(金属)					
Transfers of Indirect Costs		7310	0.00	283,903.00	0,00	0.00	83.88E	1555 8
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(68,392.00)	68,392.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	283,903.00	0.00	(68,392.00)	352,295.00	124.1%
TOTAL, EXPENDITURES			21,075,136.00	25,479,725.00	6,162,163.24	29,526,489.00	(4,046,764.00)	-15.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	28,448.00	28,448.00	0.00	0.00	28,448.00	100.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			528,448.00	528,448.00	0.00	500,000.00	28,448.00	5.4%
OTHER SOURCES/USES			,	., .=		,	,	J,0
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital								
Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Assets Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Pierce Joint Unified Colusa County

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

06 61614 0000000 Form 01I D81DFUEMSW(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES	· · · · · · · · · · · · · · · · · · ·						<u></u>	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.00	0.00		<b>多</b> 套表集分
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		:	(528,448.00)	(528,448.00)	0.00	(500,000.00)	(28,448.00)	5.4%

Pierce Joint Unified Colusa County

### First Interim General Fund Exhibit: Restricted Balance Detail

06 61614 0000000 Form 01I D81DFUEMSW(2022-23)

Resource Description	2022-23 Projected Totals
Total, Restricted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,859,716.00	18,891,703.00	6,401,426.53	19,354,322.00	462,619.00	2.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	291,079.00	291,079.00	4,127.28	291,079.00	0.00	0.0%
4) Other Local Revenue		8600-8799	239,670.00	252,101.00	74,325.61	228,531.00	(23,570.00)	-9.3%
5) TOTAL, REVENUES			18,390,465.00	19,434,883.00	6,479,879.42	19,873,932.00		121
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,573,827.00	6,573,827.00	1,674,583.87	6,394,087.00	179,740.00	2.7%
2) Classified Salaries		2000-2999	1,608,253.00	1,608,253.00	532,611.96	1,820,417.00	(212,164.00)	-13.2%
3) Employee Benefits		3000-3999	3,138,569.00	3,138,569.00	807,203.15	3,165,407.00	(26,838.00)	-0.9%
4) Books and Supplies		4000-4999	1,047,924.00	1,195,043.00	551,665.21	1,309,401.00	(114,358.00)	-9.6%
5) Services and Other Operating Expenditures		5000-5999	2,209,856.00	2,214,856.00	1,044,598.36	3,030,946.00	(816,090.00)	-36.8%
6) Capital Outlay		6000-6999	182,158.00	182,158.00	138,262.95	609,979.00	(427,821.00)	-234.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	103,940.00	(103,940.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(113,807.00)	(113,807.00)	(2,232.99)	(510,660.00)	396,853.00	-348.7%
9) TOTAL, EXPENDITURES			14,646,780.00	14,798,899.00	4,746,692.51	15,923,517.00	1 11 1	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,743,685.00	4,635,984.00	1,733,186.91	3,950,415.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	528,448.00	528,448.00	0.00	500,000.00	28,448.00	5.4%
2) Other Sources/Uses		2022 2272						
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses 3) Contributions		7630-7699 8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING		0900-0999	(2,340,624.00)	(2,340,624.00)	0.00	(2,471,358.00)	(130,734.00)	5.6%
SOURCES/USES	<del></del>		(2,869,072.00)	(2,869,072.00)	0.00	(2,971,358.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			874,613.00	1,766,912.00	1,733,186.91	979,057.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance					11211			
a) As of July 1 - Unaudited		9791	9,286,253.70	9,286,254.00	\$ 5 5 5 5 2 5 5 5 5	9,286,254.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	3225	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,286,253.70	9,286,254.00	34255	9,286,254.00		2.2
d) Other Restatements		9795	0.00	0.00	3754	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,286,253.70	9,286,254.00	2522	9,286,254.00		47/374
2) Ending Balance, June 30 (E + F1e)			10,160,866.70	11,053,166.00		10,265,311.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	14 / 15	0.00	長島 金属長	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0,00		0.00		
c) Committed						0,00	5 1 2 7 2	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		<b>直接外身</b> 直
d) Assigned			0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00	10111	0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	10,160,866,70	11,053,166.00		10,265,311.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	2512	0.00		
LCFF SOURCES			1 0.00	0.00		0.00		
Principal Apportionment								
State Aid - Current Year		8011	9,862,312,00	10,894,299.00	5,332,188,25	9,708,210,00	(1,186,089.00)	-10.9%
Education Protection Account State Aid -			3,002,312.00	10,034,233.00	3,332,100.23	9,700,210.00	(1,100,009.00)	-10.9%
Current Year		8012	3,230,048.00	3,230,048.00	1,027,197.00	4,236,914.00	1,006,866.00	31.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,803.00	28,803.00	615.25	26,099.00	(2,704.00)	-9.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,500.00	8,500.00	0.00	0.00	(8,500.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	4,266,317.00	4,266,317.00	41,555.77	5,022,320.00	756,003.00	17.7%
Unsecured Roll Taxes		8042	376,366.00	376,366.00	(150.20)	333,213.00	(43,153.00)	-11.5%
Prior Years' Taxes		8043	8,115.00	8,115.00	20.46	3,534.00	(4,581.00)	-56.5%
Supplemental Taxes		8044	104,122.00	104,122.00	0.00	63,912.00	(40,210.00)	-38.6%
Education Revenue Augmentation Fund (ERAF)		8045	(24,867.00)	(24,867.00)	0.00	(39,880.00)	(15,013.00)	60.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	Salah Sa		17,859,716.00	18,891,703.00	6,401,426.53	19,354,322.00	462,619.00	2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,859,716.00	18,891,703.00	6,401,426.53	19,354,322.00	462,619.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0,00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		100
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		2-2-7-2
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290	<b>美华里西安</b> 亚	10000000000000000000000000000000000000				
Title I, Part D, Local Delinquent Programs	3025	8290		<b>电影子主张</b>				· 并并是位。
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290			11111		114111	医直直线
Title III, Part A, English Learner Program	4203	8290			<b>美国主要</b>	1000		P 6 6 2 5
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290			14.00			
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE					111111		1 2 6 5 5	
Other State Apportionments							1 1617	
ROC/P Entitlement			1111	124				
Prior Years	6360	8319						
Special Education Master Plan						44 5 5 8		
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	2 5 5 5	\$5172
Mandated Costs Reimbursements		8550	59,342.00	59,342.00	0.00	59,342.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	228,037.00	228,037.00	4,127.28	228,037.00	0.00	0.0%
Tax Relief Subventions				11111	11111		125	
Restricted Levies - Other				1 1 1 1 1	基本基件基	5 5 5 5		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	7 15 1 1 1	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590	<b>电影影响</b>					
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690 <b>,</b> 6695	8590						
California Clean Energy Jobs Act	6230	8590	直接 多声音 ]	#47 E.F		21111		
Specialized Secondary	7370	8590	<b>表绘是</b> 图3.3					
American Indian Early Childhood Education	7210	8590	14455		142			
All Other State Revenue	All Other	8590	3,700.00	3,700.00	0.00	3,700.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			291,079.00	291,079.00	4,127.28	291,079.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue				1646				
County and District Taxes				1000000	128 83			
Other Restricted Levies			75275					
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		<b>基质量</b>
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00		3544
Supplemental Taxes		8618	0.00	0.00	0.00	0,00	· 養養 「直接自	5 1 5 5
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0,00	0.00	0.00	0.00	0,00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0,00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	27,300.00	27,300.00	13,685.59	27,300.00	0.00	0.0%
Interest		8660	95,000,00	95,000.00	227.45	95,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
		0071			. 1			-1
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students  Transportation Fees From Individuals				0.00	0.00	0.00	0.00	0.0%
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8672 8675	0.00 0.00 23,570.00	0.00 23,570.00	0.00	0.00	0.00 (23,570.00)	0.0%
Transportation Fees From Individuals Interagency Services		8672 8675 8677 8681	0.00 0.00 23,570.00 0.00	0.00 23,570.00 0.00	0.00	0.00 0.00 0.00	0.00 (23,570.00) 0.00	0.0% -100.0% 0.0%
Transportation Fees From Individuals Interagency Services Mitigation/Developer Fees All Other Fees and Contracts		8672 8675 8677	0.00 0.00 23,570.00	0.00 23,570.00	0.00	0.00	0.00 (23,570.00)	
Transportation Fees From Individuals Interagency Services Mitigation/Developer Fees		8672 8675 8677 8681	0.00 0.00 23,570.00 0.00	0.00 23,570.00 0.00	0.00	0.00 0.00 0.00	0.00 (23,570.00) 0.00	0.0% -100.0% 0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	93,800.00	106,231.00	60,412.57	106,231.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								10561
Special Education SELPA Transfers			14431	Baller.	<b>计设备量</b>			
From Districts or Charter Schools	6500	8791			14417			
From County Offices	6500	8792						
From JPAs	6500	8793		17511	直接 医红色菌			
ROC/P Transfers				45111				147.7
From Districts or Charter Schools	6360	8791		1111				
From County Offices	6360	8792	2112	1411	F-12887	77 E 4 E		<b>建基金金</b>
From JPAs	6360	8793				11111		
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			239,670.00	252,101.00	74,325.61	228,531.00	(23,570.00)	-9.3%
TOTAL, REVENUES			18,390,465.00	19,434,883.00	6,479,879.42	19,873,932.00	439,049.00	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,475,372.00	5,475,372.00	1,341,542.29	5,238,998.00	236,374.00	4.3%
Certificated Pupil Support Salaries		1200	239,355.00	239,355.00	65,277.90	256,508.00	(17,153.00)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	795,221.00	795,221.00	252,684.49	834,702.00	(39,481.00)	-5.0%
Other Certificated Salaries		1900	63,879.00	63,879.00	15,079.19	63,879.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,573,827.00	6,573,827.00	1,674,583.87	6,394,087.00	179,740.00	2.7%
CLASSIFIED SALARIES		APA-T-VALCO		***				· · · · · · · · · · · · · · · · · · ·
Classified Instructional Salaries		2100	20,411.00	20,411.00	18,779.04	72,795.00	(52,384.00)	-256.6%
Classified Support Salaries		2200	704,891.00	704,891.00	226,628.21	770,737.00	(65,846.00)	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	256,665.00	256,665.00	85,919.20	277,924.00	(21,259.00)	-8.3%
Clerical, Technical and Office Salaries		2400	506,913.00	506,913.00	152,977.81	550,552.00	(43,639.00)	-8.6%
Other Classified Salaries		2900	119,373.00	119,373.00	48,307.70	148,409.00	(29,036.00)	-24.3%
TOTAL, CLASSIFIED SALARIES			1,608,253.00	1,608,253.00	532,611.96	1,820,417.00	(212,164.00)	-13.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,255,617.00	1,255,617.00	280,653.57	1,202,557.00	53,060.00	4.2%
PERS		3201-3202	366,288.00	366,288.00	124,376.47	425,703.00	(59,415.00)	-16.2%
OASDI/Medicare/Alternative		3301-3302	202,627.00	202,627.00	61,589.80	219,480.00	(16,853.00)	-8.3%
Health and Welfare Benefits		3401-3402	1,137,069.00	1,137,069.00	295,068.72	1,148,434.00	(11,365.00)	-1.0%
Unemployment Insurance		3501-3502	37,844.00	37,844.00	10,076.04	37,767.00	77.00	0.2%
Workers' Compensation		3601-3602	139,124.00	139,124.00	35,438.55	131,466.00	7,658.00	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,138,569.00	3,138,569.00	807,203.15	3,165,407.00	(26,838.00)	-0.9%
BOOKS AND SUPPLIES							· · · · · · · · · · · · · · · · · · ·	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	8,000.00	8,000,00	7,289.92	8,000.00	0,00	0.0%
Books and Other Reference Materials		4200	19,613.00	29,613.00	12,650,65	29,613.00	0.00	0.0%
Materials and Supplies		4300	653,671,00	766,172.00	501,204.10	845, 111.00	(78,939.00)	-10.3%
Noncapitalized Equipment		4400	366,640.00	391,258.00	30,520.54	426,677.00	(35,419.00)	-9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,047,924.00	1,195,043.00	551,665.21	1,309,401.00	(114,358.00)	-9.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	70,390.00	70,390.00	4,602.58	70,390.00	0.00	0.0%
Dues and Memberships		5300	24,403.00	24,403.00	27,373.81	28,403.00	(4,000.00)	-16.4%
Insurance		5400-5450	344,253.00	344,253.00	461,852.95	462,253.00	(118,000.00)	-34.3%
Operations and Housekeeping Services		5500	447,547.00	447,547.00	115,874.56	472,638.00	(25,091.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,843.00	127,843.00	9,663.02	132,843.00	(5,000.00)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	(718.75)	(1,433.00)	1,433.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	983,464.00	988,464.00	385,350.54	1,653,896.00	(665,432.00)	-67.3%
Communications		5900	211,956.00	211,956.00	40,599.65	211,956.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,209,856.00	2,214,856.00	1,044,598.36	3,030,946.00	(816,090.00)	-36.8%
CAPITAL OUTLAY							7	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	93,218.00	93,218.00	138,262.95	486,539.00	(393,321.00)	-421.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	88,940.00	88,940.00	0.00	123,440.00	(34,500.00)	-38.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			182,158.00	182,158.00	138,262.95	609,979.00	(427,821.00)	-234.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00
Attendance Agreements State Special Schools		7110 7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0,00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues						make governed to		
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221		231223	4111			
To County Offices	6500	7222	12.13.43	111111				
To JPAs	6500	7223	111111					
ROC/P Transfers of Apportionments								11 直接 2
To Districts or Charter Schools	6360	7221	10000000000000000000000000000000000000		1000			
To County Offices	6360	7222	<b>基度量多差</b>					
To JPAs	6360	7223	<b>多基本基</b> 套			1451		1/11
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service			3.30	3.30		2.30	3.30	0.076
Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	103,940.00	(103,940.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	103,940.00	(103,940.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						·		
Transfers of Indirect Costs		7310	(113,807.00)	(113,807.00)	(2,232.99)	(442,268.00)	328,461.00	-288.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(68,392.00)	68,392.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(113,807.00)	(113,807.00)	(2,232.99)	(510,660.00)	396,853.00	-348.7%
TOTAL, EXPENDITURES			14,646,780.00	14,798,899.00	4,746,692.51	15,923,517.00	(1,124,618.00)	-7.6%
INTERFUND TRANSFERS	All Authoritation and a second				4.00			
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and					The second secon	A.O.,		
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	28,448.00	28,448.00	0.00	0.00	28,448.00	100.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			528,448.00	528,448.00	0.00	500,000.00	28,448.00	5.4%
OTHER SOURCES/USES			125, 170,00		5.55	- 75,550.00	25, . 10.00	5,770
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								A CONTRACTOR OF THE CONTRACTOR
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Pierce Joint Unified Colusa County

# 2022-23 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

06 61614 0000000 Form 01I D81DFUEMSW(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES		CANAL A						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						NI-018-0		
Contributions from Unrestricted Revenues		8980	(2,340,624.00)	(2,340,624.00)	0.00	(2,471,358.00)	(130,734.00)	5.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,340,624.00)	(2,340,624.00)	0.00	(2,471,358.00)	(130,734.00)	5.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,869,072.00)	(2,869,072.00)	0.00	(2,971,358.00)	(102,286.00)	3.6%

				Board				% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIπ Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,413,040.00	2,412,215.00	351,525.70	2,665,402.00	253,187.00	10.5%
3) Other State Revenue		8300-8599	1,674,692.00	5,673,469.00	787,192.97	6,726,626.00	1,053,157.00	18.6%
4) Other Local Revenue		8600-8799	0.00	0.00	33.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,087,732.00	8,085,684.00	1,138,751.86	9,392,028.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,047,569.00	1,047,569.00	315,770.74	1,060,285.00	(12,716.00)	-1.2%
2) Classified Salaries		2000-2999	868,431.00	868,431.00	221,787.73	864,675.00	3,756.00	0.4%
3) Employee Benefits		3000-3999	1,062,991.00	1,062,991.00	193,546.42	1,774,723.00	(711,732.00)	-67.0%
4) Books and Supplies		4000-4999	1,131,259.00	3,318,840.00	98,620.34	4,548,821.00	(1,229,981.00)	-37.1%
<ol><li>Services and Other Operating Expenditures</li></ol>		5000-5999	946,395.00	2,727,381.00	130,440.51	2,770,480.00	(43,099.00)	-1.6%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	815,392.00	(765,392.00)	-1,530.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,207,904.00	1,207,904.00	453,072.00	1,326,328.00	(118,424.00)	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,807.00	397,710.00	2,232.99	442,268.00	(44,558.00)	-11.2%
9) TOTAL, EXPENDITURES			6,428,356.00	10,680,826.00	1,415,470.73	13,602,972.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,340,624.00)	(2,595,142.00)	(276,718.87)	(4,210,944.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	2.00/
b) Uses		7630-7699		0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,340,624.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	2,340,624.00	2,340,624.00	0.00	2,471,358.00 2,471,358.00	130,734.00	5.6%
E. NET INCREASE (DECREASE) IN FUND			2,040,024.00	2,040,024.00	0.00	2,471,330.00		
BALANCE (C + D4)	<u>-</u>		0.00	(254,518.00)	(276,718.87)	(1,739,586.00)		232
F. FUND BALANCE, RESERVES					FEEL			
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,739,586.05	1,739,586.00	1225	1,739,586.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,739,586.05	1,739,586.00		1,739,586.00	25 1	
d) Other Restatements		9795	0.00	0.00	54151	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,739,586.05	1,739,586.00		1,739,586.00		
2) Ending Balance, June 30 (E + F1e)			1,739,586.05	1,485,068.00		0.00		
Components of Ending Fund Balance				33182				
a) Nonspendable				22211				
Revolving Cash		9711	0.00	0.00		0.00		- 進量重算
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00	100000	

Decrintion	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,739,586.05	1,485,068.00		0.00		
c) Committed			表 医复生菌		<b>电影图集</b>			i BEG
Stabilization Arrangements		9750	0.00	0.00		0.00		<b>在基件基件</b>
Other Commitments		9760	0.00	0.00		0.00	La fiza	<b>建浆集</b>
d) Assigned							45.41	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			医医医毒素的	111111	100	FFBEE		
Reserve for Economic Uncertainties		9789	0.00	0.00	21345	0.00	E-1866	- 11
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	128 22	
LCFF SOURCES				232£33		医重套套套子	1 TO 1 TO 1	1 1 1 1 E
Principal Apportionment			- 李表述主尊					
State Aid - Current Year		8011	0,00	0,00	0,00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		164 88
Tax Relief Subventions			<b>基本企业</b>	11111	99988	4424	11.28	100
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		<b>非</b>
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0,00	0.00		
County & District Taxes			100 mg		2 2 7 2 2		128742	101
Secured Roll Taxes		8041	0,00	0,00	0.00	0.00	126	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0,00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)					医有量毒素 1			1911
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		3 6 88
Less: Non-LCFF				100		54457		<b>A A B B B B B B B B B B</b>
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0,00	0.00	0.00		FE 23
LCFF Transfers					20 20 2			3 3 3 3
Unrestricted LCFF				15627	5.5 13.0	3 6 6 5 5		8 ( <b>1</b> 1
Transfers - Current Year	0000	8091			1117			
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		100
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	259,326.00	259,326.00	0.00	248,090.00	(11,236.00)	-4.39
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,283.00	42,283.00	0.00	35,207.00	(7,076.00)	-16.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	58,851.00	58,851.00	0.00	66,803.00	7,952.00	13.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,121.00	20,121.00	0.00	20,719.00	598.00	3.09
Career and Technical Education	3500-3599	8290	10,581.00	9,756.00	0.00	9,756.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,021,878.00	2,021,878.00	351,525.70	2,284,827.00	262,949.00	13.0%
TOTAL, FEDERAL REVENUE			2,413,040.00	2,412,215.00	351,525.70	2,665,402.00	253,187.00	10.5%
OTHER STATE REVENUE	The state of the s						10040	
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0,00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	94,978.00	94,978.00	4,524.32	94,978.00	0.00	0.0
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0,00	0.00%
After School Education and Safety (ASES)	6010	8590	296,054,00	296,054.00	48,720,26	344,774.00	48,720.00	0.0% 16.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant			0.00	0.00	0.00	0.00	0.00	0.0%
Program	6387	8590	69,099.00	69,099.00	101,411.64	170,511.00	101,412.00	146.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,214,561.00	5,213,338.00	632,536.75	6,116,363.00	903,025.00	17.3%
TOTAL, OTHER STATE REVENUE			1,674,692.00	5,673,469.00	787,192.97	6,726,626.00	1,053,157.00	18.6%
OTHER LOCAL REVENUE								
Other Local Revenue					:			
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						, , , , , , , , , , , , , , , , , , ,		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts					111111			医乳蛋 营业
Adult Education Fees		8671	0.00	0.00	0.00	0.00	医基外线系统	
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0,00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue					1000			1125
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	33.19	0.00	0.00	0.09
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		***************************************	h	<u> </u>	
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments				, , , ,		- M 1/2		
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	33.19	0.00	0.00	0.09
TOTAL, REVENUES		Maria Ma	4,087,732.00	8,085,684.00	1,138,751.86	9,392,028.00	1,306,344.00	16.29
CERTIFICATED SALARIES	······································							
Certificated Teachers' Salaries		1100	866,289.00	866,289.00	266,230.60	872,411.00	(6,122.00)	-0.7%
Certificated Pupil Support Salaries		1200	169,178.00	169,178.00	46,138.95	182,802.00	(13,624.00)	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	12,102.00	12,102.00	3,401.19	5,072.00	7,030.00	58.19
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			1,047,569.00	1,047,569.00	315,770.74	1,060,285.00	(12,716.00)	-1.29
CLASSIFIED SALARIES	П <u>уу</u>	33 fav. 1233					-	
Classified Instructional Salaries		2100	519,361.00	519,361.00	104,118.05	484,194.00	35,167.00	6.89
Classified Support Salaries		2200	187,434.00	187,434.00	61,072.11	204,269.00	(16,835.00)	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	124,840.00	124,840.00	42,132.90	135,887.00	(11,047.00)	-8.8%
Clerical, Technical and Office Salaries		2400	36,796.00	36,796.00	10,230.30	38,412.00	(1,616.00)	-4.4%
Other Classified Salaries		2900	0.00	0.00	4,234.37	1,913.00	(1,913.00)	Ne
TOTAL, CLASSIFIED SALARIES			868,431.00	868,431.00	221,787.73	864,675.00	3,756.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	556,069.00	556,069.00	58,701.32	1,268,650.00	(712,581.00)	-128.1%
PERS		3201-3202	214,924.00	214,924.00	51,135.11	205,782.00	9,142.00	4.3%
OASDI/Medicare/Alternative		3301-3302	78,500.00	78,500.00	20,698.67	77,640.00	860.00	1.19
Health and Welfare Benefits		3401-3402	171,858.00	171,858.00	51,888.63	182,830.00	(10,972.00)	-6.4%
Unemployment Insurance		3501-3502	9,049.00	9,049.00	2,480.98	8,953.00	96.00	1.19
Workers' Compensation		3601-3602	32,591.00	32,591.00	8,641.71	30,868.00	1,723.00	5.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			1,062,991.00	1,062,991.00	193,546.42	1,774,723.00	(711,732.00)	-67.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
Approved Textbooks and Core Curricula Materials		4100	11,969,00	54,743.00	5,766.59	54,743,00	0.00	0.0%
Books and Other Reference Materials		4200	54,943.00	184,002.00	32,627.41	184,002.00	0.00	
Materials and Supplies		4300	798,937.00	2,614,685.00	32,627.41	3,285,758.00		0.0%
Noncapitalized Equipment		4400	265,410.00	465,410.00	32,249.52 27,976.82	1,024,318.00	(671,073.00)	-25.79
Food		4700	0.00	0.00	0.00	1,024,318.00	(558,908.00)	
TOTAL, BOOKS AND SUPPLIES			1,131,259.00	3,318,840,00	98,620,34	4,548,821.00	(1,229,981.00)	-37.19
SERVICES AND OTHER OPERATING EXPENDITURES			1,101,200.00	3,310,040.00	50,020,04	4,040,021.00	(1,228,801.00)	-37.17
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	108,026.00	108,026.00	18,754.59	139,548.00	(31,522.00)	-29.29
Dues and Memberships		5300	140.00	140.00	0.00	140.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,789.00	32,789.00	1,364.34	32,789.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	718.75	1,433.00	(1,433.00)	Ne
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	805,110.00	2,586,096.00	108,857.83	2,595,240.00	(9,144.00)	-0.4
Communications		5900	330.00	330.00	745.00	1,330.00	(1,000.00)	-303.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			946,395.00	2,727,381.00	130,440,51	2,770,480.00	(43,099.00)	-1.6
CAPITAL OUTLAY		,						
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	665,392.00	(665,392.00)	N
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	50,000.00	50,000.00	0.00	150,000.00	(100,000.00)	-200.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	815,392.00	(765,392.00)	-1,530.8
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition		1	1					ĺ
Tuition for Instruction Under Interdistrict			1				1	1
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools  Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	0.00	0.00	0.00	0.00	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0,00	0.0
Payments to County Offices		7142	1,207,904.00	1,207,904.00	453,072.00	1,326,328.00	(118,424.00)	-9.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	-9. 0.
Transfers of Pass-Through Revenues			0.00	0.00		0.00	0.00	· ·
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.
TO DISTRICT OF STREET, STREET,		<b> </b>		ļ.	0.00	0.00	0.00	0.
To County Offices		7212	0.00	0.00	. 0.00 1	. 0.00 7		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments			· · · · · · · · · · · · · · · · · · ·					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,207,904.00	1,207,904.00	453,072.00	1,326,328.00	(118,424.00)	-9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					-		,	
Transfers of Indirect Costs		7310	113,807.00	397,710.00	2,232.99	442,268.00	(44,558.00)	-11.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			113,807.00	397,710.00	2,232.99	442,268.00	(44,558.00)	-11.2%
TOTAL, EXPENDITURES		<u> </u>	6,428,356.00	10,680,826.00	1,415,470.73	13,602,972.00	(2,922,146.00)	-27.4%
INTERFUND TRANSFERS	(m-1)-(m)-							
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and					5522E			
Redemption Fund		8914	0,00	0,00	0,00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		Maria Ma					S. 17.	тийн т
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			112 2 2 2 2		E & & & & &			
SOURCES					11444	111111	美国 化新启	1311
State Apportionments					33555			
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		11111
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of		8965						

Pierce Joint Unified Colusa County

### 2022-23 First Interim General Fund Restricted (Resources 2000-9999) Revenues, Expenditures, and Changes in Fund Balance

06 61614 0000000 Form 01I D81DFUEMSW(2022-23)

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES		Albayon and an analysis and an				, , , , , , , , , , , , , , , , , , ,	Anhier grapes	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS		14 June 1997		7000				- Post-
Contributions from Unrestricted Revenues		8980	2,340,624.00	2,340,624.00	0.00	2,471,358.00	130,734.00	5.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,340,624.00	2,340,624.00	0.00	2,471,358.00	130,734.00	5.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,340,624.00	2,340,624.00	0.00	2,471,358.00	(130,734.00)	-5.6%

Colusa County	Expenditures by	Object				D81DFUEMS	SW(2022-2:
Description	Resource Objec Codes Code		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			2.3.5.6	111			
1) LCFF Sources	8010 8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100 8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300 8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600 8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		: 14
B. EXPENDITURES							
1) Certificated Salaries	1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits	3000- 3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000- 4999	0.00	0.00	0.00	134,244.00	(134,244.00)	New
5) Services and Other Operating Expenditures	5000- 5999	0.00	0.00	0.00	31,602.00	(31,602.00)	New
6) Capital Outlay	6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100- 7299,						
Costs)	7400- 7499	0.00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300- 7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	165,846.00		
C. EXCESS (DEFICIENCY) OF REVENUES							26 3
OVER EXPENDITURES BEFORE OTHER							44.4
FINANCING SOURCES AND USES (A5 - B9)	- Alexander and a second a second and a second a second and a second a second and a	0.00	0.00	0.00	(165,846.00)		5.6.2
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers							
a) Transfers In	8900- 8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600- 7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930- 8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630- 7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980- 8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	2 115	
E. NET INCREASE (DECREASE) IN FUND						2 2 2	
BALANCE (C + D4)		0.00	0.00	0.00	(165,846.00)	11121	4 2
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance				E (2 )			

olusa county	Expendito	ures by C	Djeot				D81DFUEMS	VV (2022-23
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	165,847.18	165,846.00	5 2 9 8	165,850.00	4.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,847.18	165,846.00	1	165,850.00		
d) Other Restatements		9795	0.00	0.00	113	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,847.18	165,846.00	1.2	165,850.00	1500	
2) Ending Balance, June 30 (E + F1e)			165,847.18	165,846.00	112	4.00		
Components of Ending Fund Balance					44.5			
a) Nonspendable					101			
Revolving Cash		9711	0.00	0.00	100	0.00		李维星
Stores		9712	0.00	0.00	8888	0.00		
Prepaid Items		9713	0.00	0.00		0.00		量計畫
All Others		9719	0.00	0.00	1831	0.00		88 8
b) Restricted		9740	165,847.18	165,846.00	5 A A	4.00		12 5
c) Committed			1111	125				
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00	100	0.00		
d) Assigned				2 6 5 5	100000			101
Other Assignments		9780	0.00	0.00	100	0.00		
e) Unassigned/Unappropriated			1 2 2 2		1582		2.5	184
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00	9.5	
Unassigned/Unappropriated Amount		9790	0.00	0.00	125	0.00		4
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		1 5
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES		**************************************						
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS	A SAME CONTRACTOR OF THE SAME CONTRACTOR OF T	-					,	
		3101-						
STRS		3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201- 3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601- 3602	0.00	0.00	0.00	0.00		
OPEB, Allocated		3701-		<b></b>	**************************************	WWW.	0.00	0.0%
OPEB, Active Employees		3702 3751-	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3752 3901-	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3902	0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.076
Materials and Supplies		4300	0.00	0.00	0.00	134,244.00	(134,244,00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1100	0.00	0.00	0.00	134,244.00	(134,244.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES					0.00	,	(101,211.00)	
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and			w					
Operating Expenditures		5800	0.00	0.00	0.00	31,602.00	(31,602.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	31,602.00	(31,602.00)	New
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	165,846.00	11255	1 1
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES	umbed							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS	, , , , , , , , , , , , , , , , , , ,							
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		LEE S
TOTAL, OTHER FINANCING SOURCES/USES				HOLD COMMISSION OF THE PROPERTY OF THE PROPERT				
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Pierce Joint Unified Colusa County

### 2022-23 First Interim Student Activity Special Revenue Fund Restricted Detail

06616140000000 Form 08I D81DFUEMSW(2022-23)

Resource	Description	2022-23 Projected Totals
8210	Student Activity	
	Funds	4.00
Total, Restricted Balance		4.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			11111	1111			I FEEL	5.5.5
1) LCFF Sources		8010-8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	800,192.00	950,192.00	68,596.49	992,853.00	42,661.00	4.5%
3) Other State Revenue		8300-8599	55,417.00	55,417.00	6,413.56	55,417.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,843.00	1,843.00	63.25	1,843.00	0.00	0.0%
5) TOTAL, REVENUES			857,452.00	1,007,452.00	75,073.30	1,050,113.00	122	100
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	338,816.00	338,816.00	98,502.88	375,246.00	(36,430.00)	-10.8%
3) Employee Benefits		3000-3999	162,934.00	162,934.00	47,344.36	175,602.00	(12,668.00)	-7.8%
4) Books and Supplies		4000-4999	343,032.00	647,496.00	149,392.82	661,060.00	(13,564.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	41,118.00	129,118.00	8,414.58	109,118.00	20,000.00	15.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	68,392.00	0.00	68,392.00	0.00	0.0%
9) TOTAL, EXPENDITURES			885,900.00	1,346,756.00	303,654.64	1,389,418.00		- E
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,448.00)	(339,304.00)	(228,581.34)	(339,305.00)	20 10 10 10 10 10 10 10 10 10 10 10 10 10	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	28,448.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,448.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(339,304.00)	(228,581.34)	(339,305.00)		
F. FUND BALANCE, RESERVES			0.00	(000,004.00)	(220,301.34)	(000,000.00)		8 1 ==
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,304.36	339,304.00		339,305.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0700	339,304.36	339,304.00		339,305.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3,33	339,304.36	339,304.00		339,305.00	0.00	0.076
2) Ending Balance, June 30 (E + F1e)			339,304.36	0.00	FEEE:	0.00		
Components of Ending Fund Balance			300,004.00	0.00		0.00		123
a) Nonspendable							1 1 1 1	154
a) Honopolidable		9711	0.00	0.00		0.00		111
Revolving Cash				0.00	1535	0.00	1351	111
Revolving Cash Stores		Q717				. 0.00	Section 1997	
Stores		9712	0.00		1884			115
Stores Prepaid Items		9713	0.00	0.00		0.00		
Stores								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		1 3
Other Commitments		9760	0.00	0.00	1000	0.00		
d) Assigned					14 12		4 直	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			7.1.5	1235				
Reserve for Economic Uncertainties		9789	0.00	0.00	100	0.00	10.00	1
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	800,192.00	950,192.00	65,533.49	989,790.00	39,598.00	4.2
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	3,063.00	3,063.00	3,063.00	Ne
TOTAL, FEDERAL REVENUE			800,192.00	950,192.00	68,596.49	992,853.00	42,661.00	4.5
OTHER STATE REVENUE					-			
Child Nutrition Programs		8520	55,417.00	55,417.00	6,413.56	55,417.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			55,417.00	55,417.00	6,413.56	55,417.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	1,443.00	1,443.00	(61.35)	1,443.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	400.00	400.00	0.00	400.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	124.60	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,843.00	1,843.00	63.25	1,843.00	0.00	0.0
TOTAL, REVENUES			857,452.00	1,007,452.00	75,073.30	1,050,113.00	11211	147
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Support Salaries		2200	259,575.00	259,575.00	72,089.52	289,547.00	(29,972.00)	-11.5
Classified Supervisors' and Administrators' Salaries		2300	79,241.00	79,241.00	26,413.36	85,699.00	(6,458.00)	-8.1
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			338,816.00	338,816.00	98,502.88	375,246.00	(36,430.00)	-10.8
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	78,683.00	78,683.00	23,306.00	87,357.00	(8,674.00)	-11.0
OASDI/Medicare/Alternative		3301-3302	20,375.00	20,375.00	5,923.24	22,841.00	(2,466.00)	-12.1
Health and Welfare Benefits		3401-3402	56,773.00	56,773.00	16,143.31	57,896.00	(1,123.00)	-2.0
Unemployment Insurance		3501-3502	1,340.00	1,340.00	389.16	1,501.00	(161.00)	-12.0

Colusa County		xpenaitures	by Object				D81DFUEMSW(20			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)		
Workers' Compensation		3601-3602	5,763.00	5,763.00	1,582.65	6,007.00	(244.00)	-4.2%		
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%		
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, EMPLOYEE BENEFITS			162,934.00	162,934.00	47,344.36	175,602.00	(12,668.00)	-7.8%		
BOOKS AND SUPPLIES										
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%		
Materials and Supplies		4300	47,215.00	87,215.00	11,398.42	81,181.00	6,034.00	6.9%		
Noncapitalized Equipment		4400	6,974.00	121,438.00	11,479.85	101,438.00	20,000.00	16.5%		
Food		4700	288,843.00	438,843.00	126,514.55	478,441.00	(39,598.00)	-9.0%		
TOTAL, BOOKS AND SUPPLIES			343,032.00	647,496.00	149,392.82	661,060.00	(13,564.00)	-2.1%		
SERVICES AND OTHER OPERATING EXPENDITURES										
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%		
Travel and Conferences		5200	1,785.00	3,785.00	0.00	3,785.00	0.00	0.0%		
Dues and Memberships		5300	515.00	1,515.00	510.00	1,515.00	0.00	0.0%		
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%		
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	20,000.00	0.00	20,000.00	0.00	0.0%		
Transfers of Direct Costs		5710	0,00	0.00	0.00	0.00	0.00	0.0%		
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%		
Professional/Consulting Services and										
Operating Expenditures		5800	33,818.00	103,818.00	7,904.58	83,818.00	20,000.00	19.3%		
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,118.00	129,118.00	8,414.58	109,118.00	20,000.00	15.5%		
CAPITAL OUTLAY	· · · · · · · · · · · · · · · · · · ·									
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%		
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%		
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%		
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%		
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Debt Service										
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%		
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs - Interfund		7350	0.00	68,392.00	0.00	68,392.00	0.00	0.0%		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	68,392.00	0.00	68,392.00	0.00	0.0%		
TOTAL, EXPENDITURES			885,900.00	1,346,756.00	303,654.64	1,389,418.00	10523	100		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: General Fund		8916	28,448.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%		

# 2022-23 First Interim Cafeteria Special Revenue Fund Expenditures by Object

06616140000000 Form 13I D81DFUEMSW(2022-23)

Printed: 12/1/2022 6:03 PM

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			28,448.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES						_		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				1111				2012
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							110	# <b>18</b>
(a - b + c - d + e)			28,448.00	0.00	0.00	0.00	51111	主義

Pierce Joint Unified Colusa County

### 2022-23 First Interim Cafeteria Special Revenue Fund Restricted Detail

06616140000000 Form 13I D81DFUEMSW(2022-23)

Resource Description	2022-23 Projected Totals
Total, Restricted Balance	0.00

### 2022-23 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

	tures by Obj			D81DFUEMSW(2022-23				
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			18153	1111	1111	3 5 5 5	145	- 5 2
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00	11111	111
B. EXPENDITURES			<b>是是</b> 意思		165		1.755	111
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0,00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
		7100-	19888	11111		<b>自主责</b> 制		
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-		7 T E \$1	15.5		0.00	
		7499	0.00	0.00	0.00	0.00		0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0,00	0.00	0.00	0.00	1.4.1	3.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00	1115	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +				·				4 5 6
D4)			100,000.00	100,000.00	0.00	100,000.00		1 1 2
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	201,326.52	201,327.00	1225	201,327.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,326.52	201,327.00	1 直直車	201,327.00		34 .
d) Other Restatements		9795	0.00	0.00	1111	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,326.52	201,327.00	1411	201,327.00		
2) Ending Balance, June 30 (E + F1e)			301,326.52	301,327.00	100	301,327.00	114	\$ E E
Components of Ending Fund Balance				直接 多重	1111		11255	100
a) Nonspendable				1131	1111			
Revolving Cash		9711	0.00	0.00	医悬色管	0.00	11211	
Stores		9712	0.00	0.00		0,00	11111	
Prepaid Items		9713	0.00	0.00	1454	0,00		
All Others		9719	0.00	0.00		0.00	11311	
b) Restricted		9740	0.00	0.00	1255	0.00	11511	
c) Committed							12000	111
alifornia Dont of Education			I	l I		I		

California Dept of Education SACS Financial Reporting Software - SACS V2

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### 2022-23 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00	1 5 5	0.00		
Other Commitments		9760	0.00	0.00		0.00		111
d) Assigned					724		3145	1111
Other Assignments		9780	301,326.52	301,327.00	1 1	301,327.00		
Bus Replacement Reserve	0000	9780		301,327.00	4 / 5 /			100
Bus Replacement Reserve	0000	9780	301,326.52					
Bus Replacement Reserve	0000	9780			B 基基型	301,327.00	100	
e) Unassigned/Unappropriated					100		1	
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		11 5
OTHER LOCAL REVENUE								44 St 10
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				2	644			12.2
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								1 4
(a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		31 1

Pierce Joint Unified Colusa County

# 2022-23 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

06616140000000 Form 17I D81DFUEMSW(2022-23)

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

_	Expenditure						D81DF UEMSW (2022-23		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
A. REVENUES			Essa		1111	2 2 2 2	1275		
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%	
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00			
B. EXPENDITURES	-		手 10 mm 10	55125			2 3	10	
1) Certificated Salaries		1000-1999	0.00	0,00	0.00	0.00	0,00	0.09	
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09	
4) Books and Supplies		4000-4999	0.00	0.00	12,941.43	0.00	0.00	0.09	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	9,102.00	0.00	0.00	0.0%	
6) Capital Outlay		6000-6999	0.00	892,932.00	214,950.16	892,932.00	0.00	0.09	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.09	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09	
9) TOTAL, EXPENDITURES		7000-7000	0.00	892,932.00	236,993.59	892,932.00	0.00	0.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2.5000	0.00	(892,932.00)	(236,993.59)	(892,932.00)			
D. OTHER FINANCING SOURCES/USES				(,,	(===,====,	(,,			
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0	
2) Other Sources/Uses							2,22	0.0	
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09	
3) Contributions		8980-8999	0.00	0.00	0.00	0,00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE								1 6	
(C + D4)			0.00	(892,932.00)	(236,993.59)	(892,932.00)	201	1 12	
F. FUND BALANCE, RESERVES					<b>全量</b> 多。				
1) Beginning Fund Balance					基集金金				
a) As of July 1 - Unaudited		9791	892,931.74	892,932.00	是基金法	892,932.00	0.00	0.09	
b) Audit Adjustments		9793	0.00	0.00	<b>有准备社会</b>	0.00	0.00	0.09	
c) As of July 1 - Audited (F1a + F1b)			892,931.74	892,932.00	45 2 2 3	892,932.00			
d) Other Restatements		9795	0.00	0.00	11233	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			892,931.74	892,932.00	7.71	892,932.00	1 2 2 3	11	
2) Ending Balance, June 30 (E + F1e)			892,931.74	0.00	121	0.00		B 0	
Components of Ending Fund Balance					1 計畫基				
a) Nonspendable					E : 11				
Revolving Cash		9711	0.00	0.00		0.00		11	
Stores		9712	0.00	0.00		0.00		基基基	
Prepaid Items		9713	0.00	0.00		0.00		5.5	
All Others		9719	0.00	0.00		0.00	26.5		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		15	
c) Committed				11155			100		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00	1011	支援员
Other Commitments		9760	0.00	0.00		0.00	12/2012	1 1 1
d) Assigned							43.4.5.5	100
Other Assignments		9780	892,931.74	0.00		0.00		Ba E
Building/Bond Fund Reserve	0000	9780	892,931.74					
e) Unassigned/Unappropriated				5 5 5 6 S				68 8
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		( 曹 )
Unassigned/Unappropriated Amount		9790	0,00	0.00		0.00		1 4
FEDERAL REVENUE								5
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0000	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.076
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00/
Unsecured Roll				0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		0020		0.00	0,00	0.00	0.00	0.070
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		4
CLASSIFIED SALARIES				0.00	0.00	<u> </u>		
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00		0.00		0.00	
Oterioai, recillical and Office Salanes		2400	I 0.00	0.00	0.00	0.00	0.00	0.0%

		tpenultures t	oy Object						
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%	
EMPLOYEE BENEFITS	-								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%	
BOOKS AND SUPPLIES					医医多性素		11111	1 2 2 2	
Books and Other Reference Materials		4200	0.00	0.00	0.00	0,00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	12,941.43	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	12,941.43	0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	9,102.00	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	9,102.00	0.00	0.00	0.0%	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	892,932.00	214,950.16	892,932.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	892,932.00	214,950.16	892,932.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						-			
Other Transfers Out									
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%	
			ı			l	ı	1	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	892,932.00	236,993.59	892,932.00	3	1 1 1
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				3 E E		63355	- E 4 C	7 5 2
Contributions from Unrestricted Revenues		8980	0,00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							1888	411
(a - b + c - d + e)			0.00	0.00	0.00	0.00		4.75

2022-23 First Interim Building Fund Restricted Detail 06616140000000 Form 21I D81DFUEMSW(2022-23)

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

-		manures by				D81DF0EMSW(2022-2		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES			1		1111		5 4 4 5 5	1 5
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0,00	0.00	0.00	0,00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	87,500.00	87,500.00	2,069.28	87,500.00	0.00	0.0
5) TOTAL, REVENUES			87,500.00	87,500.00	2,069.28	87,500.00		
B. EXPENDITURES			<u> </u>	,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	5,000.00	55,000.00	0.00	55,000.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	82,500.00	242,500.00	5,411.25	242,500.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	201,503.00	0.00	201,503.00	0.00	0.0
o, sapital satia,		7100-	0.00	201,000.00	0.00	201,300.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
		7499	0.00	0.00	0.00	0.00		0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			87,500.00	499,003.00	5,411.25	499,003.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(411,503.00)	(3,341.97)	(411,503.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0,00	0,00	0,00	0.00	0,00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	3.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE		<del></del>	0.00	0,00	0.00	0.00		
(C + D4)			0.00	(411,503.00)	(3,341.97)	(411,503.00)		
F. FUND BALANCE, RESERVES					4111			
1) Beginning Fund Balance					244			
a) As of July 1 - Unaudited		9791	411,503.43	411,503.00	44.6	411,504.00	1.00	0.0
b) Audit Adjustments		9793	0.00	0.00	直直 十二	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			411,503.43	411,503.00	8122	411,504.00		
d) Other Restatements		9795	0.00	0.00	1000	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			411,503.43	411,503.00		411,504.00	1255	
2) Ending Balance, June 30 (E + F1e)			411,503.43	0.00		1.00		
Components of Ending Fund Balance					1111			
a) Nonspendable					1531			
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	直至 压力	0.00		
Prepaid Items		9713	0.00	0.00	4 2 3 3	0.00	1111	
All Others		9719	0.00	0.00		0.00		
		9719		0.00	1111	1.00	1000	
b) Legally Restricted Balance		3/40	411,503.43	0.00	2 2 2 2	1.00		
c) Committed			1 5 6 5 5	3 4 4 6 6	2 2 7 7		- 2 C F S	- T

Colusa County	Expe	enaitures by		D81DFUEMSW(2022-23				
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00	111	0.00		
Other Commitments		9760	0.00	0.00		0.00		100
d) Assigned							1.2	100
Other Assignments		9780	0.00	0.00		0.00	1044	1631
e) Unassigned/Unappropriated			1111		4 1 4 1	11111		
Reserve for Economic Uncertainties		9789	0.00	0.00	<b>基本技</b>	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	5445	0.00	111	
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other.		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	2,500.00	2,500.00	0.00	2,500.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Mitigation/Dev eloper Fees		8681	85,000.00	85,000.00	2,069.28	85,000.00	0.00	0.09
Other Local Revenue				•	·	·	:	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			87,500.00	87,500.00	2,069.28	87,500.00	0.00	0.09
TOTAL, REVENUES			87,500.00	87,500.00	2,069.28	87,500.00		145
CERTIFICATED SALARIES			,	, , , , , , , , , , , , , , , , , ,	_,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES				5.55	2.00		5.55	5.3
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.09
		•		0.00	2.00			J.J.

Description	Resource Codes	Object Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES		. 161						
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0,0
Books and Other Reference Materials		4200	0.00	0,00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	5,000.00	55,000.00	0.00	55,000.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			5,000.00	55,000.00	0.00	55,000.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES			-,	55,555,55	3,55	00,000.00	0.00	0.0
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	82,500.00	242,500.00	5.411.25	242,500.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3333	82,500.00	242,500.00	5,411.25	242,500.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	201,503.00	0.00	201,503.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	201,503.00	0.00	201,503.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service				5.53		5.53	2.03	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
		55	3.00	0.00	3.00	0.00	5.55	0.0

California Dept of Education

SACS Financial Reporting Software - SACS V2

File: Fund-Di, Version 2 Page 3 Printed: 12/1/2022 6:01 PM

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			87,500.00	499,003.00	5,411.25	499,003.00	150	
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								_
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds						:		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS			27.5	1 1 2 2 3	1111		1111	4. 75
Contributions from Unrestricted Revenues		8980	0,00	0,00	0.00	0,00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0,00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2022-23 First Interim Capital Facilities Fund Restricted Detail

#### Pierce Joint Unified Colusa County

06616140000000 Form 25I D81DFUEMSW(2022-23)

Resource	Description	2022-23 Projected Totals
	Other	
9010	Restricted	
	Local	1.00
Total, Restricted Balance		1.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			FELLE	17 6 6 6 6	1111	Establish St.	11111	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		100
B. EXPENDITURES			至高 是 意	343533		33848		
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	2,180,371.00	92,550.00	2,180,371.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,000.00	2,180,371.00	92,550.00	2,180,371.00		<b>美皇</b> 等
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	,		(400,000.00)	(2,180,371.00)	(92,550.00)	(2,180,371.00)		
D. OTHER FINANCING SOURCES/USES			<u> </u>			,		
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000,00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.00	400,000.00	1.4	<b>日子生</b> 。
E. NET INCREASE (DECREASE) IN FUND			0.00	(1 780 271 00)	(02 EEO 00)	(1 790 271 00)		164
BALANCE (C + D4)			0.00	(1,780,371.00)	(92,550.00)	(1,780,371.00)		- 基 5
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance					444 E			
a) As of July 1 - Unaudited		0701	1 700 271 25	1 790 271 00		4 700 270 00	1.00	0.00/
b) Audit Adjustments		9791 9793	1,780,371.35	1,780,371.00		1,780,372.00	1.00	0.0%
•		9/93		0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0705	1,780,371.35	1,780,371.00	· 医复数 ·	1,780,372.00	^ ^ ^	0.00
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,780,371.35	1,780,371.00	17441	1,780,372.00		111
2) Ending Balance, June 30 (E + F1e)			1,780,371.35	0.00		1.00	11111	<b>基集员</b>
Components of Ending Fund Balance					1986			
a) Nonspendable		0711		2.5-		2.55		111
Revolving Cash		9711	0.00	0.00	42 31	0.00		141
Stores		9712	0.00	0.00	11 5	0.00	1111	100
Prepaid Items		9713	0.00	0.00	10 10 10 10	0.00	1000	2 2 5
All Others		9719	0.00	0.00	1111	0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed				7.是查查查		\$64B		

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olusa County		res by Object		D81DFUEMSW(2022-2				
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		<b>新基</b> 多
Other Commitments		9760	0.00	0.00	100	0.00		1 看在
d) Assigned								
Other Assignments		9780	1,780,371.35	0.00	1111	1.00		
Capital Projects Reserve	0000	9780	1,780,371.35		1000			
Capital Projects Reserve	0000	9780				1.00		
e) Unassigned/Unappropriated			10111					
Reserve for Economic Uncertainties		9789	0.00	0.00	<b>计数数数</b>	0.00	4845	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	1	
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		计准算法
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS	****							
STRS		3101-3102	0,00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES						1011	11111	
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0,00	0.00	0,00	0,00	0.00	0,0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	400,000.00	2,180,371.00	92,550.00	2,180,371.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			400,000.00	2,180,371.00	92,550.00	2,180,371.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES			400,000.00	2,180,371.00	92,550.00	2,180,371.00	1000	
INTERFUND TRANSFERS								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								-
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			2 40 Mg	111111	5555			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			400,000.00	400,000.00	0.00	400,000.00		

Pierce Joint Unified Colusa County

#### 2022-23 First Interim Special Reserve Fund for Capital Outlay Projects Restricted Detail

06616140000000 Form 40I D81DFUEMSW(2022-23)

Resource Description	2022-23 Projected Totals
Total, Restricted Balance	0.00

#### 2022-23 First Interim Bond Interest and Redemption Fund Expenditures by Object

Colusa County		Expenditur	es by Object				D81DFUEMS	SW(2022-23
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			33 33	1494		图 5 鲁克尼		
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,766.00	6,766.00	230.80	5,266.00	(1,500.00)	-22.2%
4) Other Local Revenue		8600-8799	1,214,878.00	1,214,878.00	16,014.85	921,776.00	(293,102.00)	-24.1%
5) TOTAL, REVENUES			1,221,644.00	1,221,644.00	16,245.65	927,042.00		\$ \$ <b>\equiv \equiv \equ</b>
B. EXPENDITURES			111111	2 2 4 5 5				
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
		7100-	0.00		2	0.00	0.00	0.076
Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-	•				239,023.00	
003(3)		7499	1,199,023.00	1,199,023.00	959,353.07	960,000.00		19.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,199,023.00	1,199,023.00	959,353.07	960,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,621.00	22,621.00	(943,107.42)	(32,958.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								3.37
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	1,950.00	1,950.00	1,200.00	1,950.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	(1,950.00)	(1,950.00)	(1,200.00)	(1,950.00)	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND			(1,000.00)	(1,000.00)	(1,200.00)	(1,000.00)		2. 黄色
BALANCE (C + D4)			20,671.00	20,671.00	(944,307.42)	(34,908.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,857,213.73	2,857,213.00		2,271,131.00	(586,082.00)	-20.5%
b) Audit Adjustments		9793	0.00	0.00	Bass	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,857,213.73	2,857,213.00	1014	2,271,131.00		
d) Other Restatements		9795	0.00	0.00	1000	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,857,213.73	2,857,213.00	12515	2,271,131.00	12515	3 5
2) Ending Balance, June 30 (E + F1e)			2,877,884.73	2,877,884.00		2,236,223.00		
Components of Ending Fund Balance				-,517,657,66	1225	_,0,0,		
a) Nonspendable					13332			
Revolving Cash		9711	0.00	0.00	5751	0.00		
Stores		9711	0.00				12727	
				0.00	3 2 3 5	0.00		
Prepaid Items		9713	0.00	0.00	2283	0.00		
All Others		9719	0.00	0.00	2323	0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		4 重量
c) Committed			11 1 1 1 1 1 1	100000		8 2881		4 2 2

### 2022-23 First Interim Bond Interest and Redemption Fund Expenditures by Object

Colusa County		Expenditu	res by Object				D81DFUEMS	5VV (ZUZZ-Z:
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00	TEELS	
Other Commitments		9760	0.00	0.00		0.00	14111	
d) Assigned					4 7 7 8			
Other Assignments		9780	2,877,884.73	2,877,884.00		2,236,223.00		
Bond Fund Reserve	0000	9780		2,877,884.00				165
Bond Fund Reserve	0000	9780	2,877,884.73					
Bond Fund Reserve	0000	9780			1 有影量图	2,236,223.00		
e) Unassigned/Unappropriated						216.5		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00	1	54.5
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		1
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions							:	
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	6,766.00	6,766.00	230.80	5,266.00	(1,500.00)	-22.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,766.00	6,766.00	230.80	5,266.00	(1,500.00)	-22.2%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	974,101.00	974,101.00	15,447.96	720,238.00	(253,863.00)	-26.1%
Unsecured Roll		8612	131,820.00	131,820.00	18.58	123,581.00	(8,239.00)	-6.3%
Prior Years' Taxes		8613	169.00	169.00	0.00	169.00	0.00	0.0%
Supplemental Taxes		8614	74,160.00	74,160.00	548.31	74,160.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	34,628.00	34,628.00	0.00	3,628.00	(31,000.00)	-89.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,214,878.00	1,214,878.00	16,014.85	921,776.00	(293,102.00)	-24.1%
TOTAL, REVENUES			1,221,644.00	1,221,644.00	16,245.65	927,042.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	585,000.00	585,000.00	715,000.00	715,000.00	(130,000.00)	-22.2%
Bond Interest and Other Service Charges		7434	614,023.00	614,023.00	244,353.07	245,000.00	369,023.00	60.1%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,199,023.00	1,199,023.00	959,353.07	960,000.00	239,023.00	19.9%
TOTAL, EXPENDITURES			1,199,023.00	1,199,023.00	959,353.07	960,000.00		123
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

### 2022-23 First Interim Bond Interest and Redemption Fund Expenditures by Object

06616140000000 Form 51I D81DFUEMSW(2022-23)

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	1,950.00	1,950.00	1,200.00	1,950.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			1,950.00	1,950.00	1,200.00	1,950.00	0.00	0.0%
CONTRIBUTIONS			1 4	14651		55223	1111	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							11217	1
(a - b + c - d + e)			(1,950.00)	(1,950.00)	(1,200.00)	(1,950.00)	12221	. 5

Pierce Joint Unified Colusa County

#### 2022-23 First Interim Bond Interest and Redemption Fund Restricted Detail

06616140000000 Form 51I D81DFUEMSW(2022-23)

Resource	2022-23 Projected Totals
Total, Restricted Balance	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,408.70	1,408.70	1,425.93	1,445.30	36.60	3.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA						жини по
(Sum of Lines A1 through A3)	1,408.70	1,408.70	1,425.93	1,445.30	36.60	3.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	1,408.70	1,408.70	1,425.93	1,445.30	36.60	3.0%
7. Adults in Correctional Facilities	0.00	0.00	. 0.00	0.00	0.00	0.0%
8. Charter School ADA		2 2 2 2 2		1000		多多型量学
(Enter Charter School ADA using						8 2 1 5 6
Tab C. Charter School ADA)		20 4 1 2 4		514 2 5 4	F F E B : 18	32122

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education	100					
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund	C. A. C.					308à£,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA		5 - 5 6 6	<b>全有有意见</b>			(美国)
(Enter Charter School ADA using		1000	\$ 1 2 E E			<b>多基金多数量</b>
Tab C. Charter School ADA)	11 图图 图 1 注	535993	19883	<b>医多多重压器</b>	E 1831 F	<b>-11:4</b>

### 2022-23 First Interim AVERAGE DAILY ATTENDANCE

06 61614 0000000 Form AI D81DFUEMSW(2022-23)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA	<b>!</b>	1				
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, c	or 62 use this wo	rksheet to report	ADA for those of	charter schools.	
Charter schools reporting SACS financial data separately from their	authorizing LEAs	s in Fund 01 or F	und 62 use this	worksheet to rep	oort their ADA.	
FUND 01: Charter School ADA corresponding to SACS final			<del></del>			
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative	0.00	0.00	1 0.00	0.00	0.00	0.0%
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program					0.00	0.070
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA				<u> </u>	L	
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						, , , , , , , , , , , , , , , , , , ,
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS	S financial data	reported in Fu	nd 09 or Fund (	52.		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA				CO-CONTROL COLOR C	001	
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						

### 2022-23 First Interim AVERAGE DAILY ATTENDANCE

06 61614 0000000 Form AI D81DFUEMSW(2022-23)

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			14,978,904.68	13,298,512.65	11,939,906.58	14,830,214.14	13,758,225.41	13,236,491.51	15,641,562.70	13,953,392.58
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,107,810.00		6,359,385.25	(1,107,810.00)		885,700.00	633,264.00	855,133.00
Property Taxes	8020-8079			42,041.28			395,720.00	1,986,527,07	595,546.00	8,591.00
Miscellaneous Funds	8080-8099									.,
Federal Revenue	8100-8299		194,091.00		63,182.70	94,252.00		689,524.00		109,815.00
Other State Revenue	8300-8599		716,167.65		66,501.00	8,651.60	295,888.00	785,321.00	737,105.00	1,177,027.75
Other Local Revenue	8600-8799		800.00	6,025.47	35,533.57	31,999.76	106,628.00		25,127,00	1,111,021.170
Interfund Transfers In	8910-8929								20,127.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,018,868.65	48,066.75	6,524,602.52	(972,906.64)	798,236.00	4,347,072.07	1,991,042.00	2,150,566.75
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		78,831.52	655,086.91	626,426,88	630,009.30	694,127.83	620,391.31	620,391,31	620,391,31
Classified Salaries	2000-2999		85,297.40	257,873.03	207,474.31	203,754.95	318,498.67	205,600.65	205,600.65	205,600.65
Employ ee Benefits	3000-3999		87,846.54	324,240.16	313,313,13	275,349.74	354,491.80	426,719.81	426,719.81	426,719.81
Books and Supplies	4000-4999		363,630.31	97,269.95	110,603.52	78,781.77	55,589.10	251,444.00	862,332.35	489,111.00
Services	5000-5999		247,117.49	126,669.16	644,750.46	156,501.76	84,757.56	125,681.00	325,981.00	625,431.00
Capital Outlay	6000-6599			24,939.20	100,258.15	13,065.60	43,149,39	101,664.00	285,115.00	226,785.00
Other Outgo	7000-7499		453.072.00	21,000.20	100,200.10	10,000.00	40,140.00	101,004.00	453,072.00	220,765.00
Interfund Transfers Out	7600-7629		100,072.00						500,000.00	
All Other Financing Uses	7630-7699								500,000.00	
TOTAL DISBURSEMENTS			1,315,795.26	1,486,078.41	2,002,826,45	1,357,463.12	1,550,614,35	1,731,500.77	3,679,212.12	2,594,038.77
D. BALANCE SHEET ITEMS						1 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000,011,000	1,101,000.11	0,070,212.12	2,004,000,17
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199			585.09						
Accounts Receivable	9200-9299	0.00	135,254.56	73,492.22	40,917.68	108,599.95				
Due From Other Funds	9310				,	.00,000.00				
Stores	9320									
Prepaid Expenditures	9330		35,365.76							
Other Current Assets	9340									

California Dept of Education SACS Financial Reporting Software - SACS V2 File: CASH, Version 3

06 61614 0000000 Form CASH D81DFUEMSW(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	170,620.32	74,077.31	40,917.68	108,599.95	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>					110					
Accounts Payable	9500-9599		1,643,027.09	(5,328.28)	1,672,386.19	(1,149,781.08)	(230,644.45)	210,500.11		
Due To Other Funds	9610									
Current Loans	9640						-			
Unearned Revenues	9650		911,058.65							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,554,085.74	(5,328,28)	1,672,386.19	(1,149,781.08)	(230,644.45)	210,500.11	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,383,465.42)	79,405.59	(1,631,468.51)	1,258,381.03	230,644.45	(210,500.11)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,680,392.03)	(1,358,606.07)	2,890,307.56	(1,071,988.73)	(521,733.90)	2,405,071.19	(1,688,170.12)	(443,472.02)
F. ENDING CASH (A + E)			13,298,512.65	11,939,906.58	14,830,214.14	13,758,225.41	13,236,491.51	15,641,562.70	13,953,392.58	13,509,920.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Nov ember								
A. BEGINNING CASH		13,509,920.56	14,354,301.79	15,038,254.17	13,439,810.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,458,126.00	855,133.00	855,133.00	1,043,249.75	0.00		13,945,124.00	13,945,124.00
Property Taxes	8020-8079	4,581.00	1,579,448.65	11,522.00	785,221.00			5,409,198.00	5,409,198.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	154,681.00	518,120.30	251,889.00	589,847.00			2,665,402.00	2,665,402.00
Other State Revenue	8300-8599	741,522.00	695,258.00	541,777.00	1,252,486.00			7,017,705.00	7,017,705.00
Other Local Revenue	8600-8799		22,417.20					228,531.00	228,531.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,358,910.00	3,670,377.15	1,660,321.00	3,670,803.75	0.00	0.00	29,265,960.00	29,265,960.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	620,391.31	630,391.31	630,391.31	879,158.00	148,383.70		7,454,372.00	7,454,372.00
Classified Salaries	2000-2999	205,600,65	205,600.65	205,600.65	331,528.10	47,061.69		2,685,092.05	2,685,092.00
Employ ee Benefits	3000-3999	426,719.81	426,719.81	426,719.81	981,651.00	42,918.77		4,940,130.00	4,940,130.00
Books and Supplies	4000-4999	652,997.00	899,746.00	984,281.00	1,012,436.00			5,858,222.00	5,858,222.00
Services	5000-5999	482,999.00	725,443.00	886,325.00	1,369,769.57			5,801,426.00	5,801,426.00
Capital Outlay	6000-6599	125,821.00	98,524.00	125,447.00	280,602.66			1,425,371.00	1,425,371.00
Other Outgo	7000-7499				455,732.00			1,361,876.00	1,361,876.00
Interfund Transfers Out	7600-7629							500,000.00	500,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,514,528.77	2,986,424.77	3,258,764.77	5,310,877.33	238,364.16	0.00	30,026,489.05	30,026,489.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							585.09	
Accounts Receivable	9200-9299							358,264.41	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							35,365.76	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490		(Antion Antion Antion					0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	394,215.26	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							2,140,159.58	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							911,058.65	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,051,218.23	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(2,657,002.97)	
E. NET INCREASE/DECREASE (B - C + D)		844,381.23	683,952.38	(1,598,443.77)	(1,640,073.58)	(238,364.16)	0.00	(3,417,532.02)	(760,529.00)
F. ENDING CASH (A + E)		14,354,301.79	15,038,254.17	13,439,810.40	11,799,736.82				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,561,372.66	

### First Interim 2022-23 Projected Year Totals Indirect Cost Rate Worksheet

06 61614 0000000 Form ICR D81DFUEMSW(2022-23)

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

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

 Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

647.351.00

- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

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

14,432,243.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.49%

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

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

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

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

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

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

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

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

0.00

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

(Function 7700, objects 1000-5999, minus Line B10)

#### A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

1,056,417.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

431,783.00

California Dept of Education SACS Financial Reporting Software - SACS V2

File: ICR, Version 3

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	28,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	147,435.71
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	269.40
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,664,505.11
9. Carry-Forward Adjustment (Part IV, Line F)	(288,620.60)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,375,884.51
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,919,369.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,684,144.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,417,495.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	289,537.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	15,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	7,206.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	561,269.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	OR CONTROL OF THE PROPERTY OF
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,136,210.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,730.60
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	165,846.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	842,585.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	26,044,391.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	All histories and the second s
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.39%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.28%
Part IV - Carry-forward Adjustment  The carry forward adjustment is an after the fact adjustment for the difference between indicate acets recoverable using the indicate	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 1,664,505.11 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 36,665.84 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.64%) times Part III, Line B19); zero if negative 0.00 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.64%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.15%) times Part III, Line B19); zero if positive (288.620.60)D. Preliminary carry-forward adjustment (Line C1 or C2) (288,620.60) E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 5.28% Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-144310.30) is applied to the current year calculation and the remainder (\$-144310.30) is deferred to one or more future years: 5.84% Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-96206.87) is applied to the current year calculation and the remainder (\$-192413.73) is deferred to one or more future years: 6.02% LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (288,620,60)

#### First Interim 2022-23 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		FOR AL	L FUNDS					
	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								- E - 2 2
Expenditure Detail	0.00	0.00	0.00	(68,392.00)				
Other Sources/Uses Detail					0.00	500,000.00		7465
Fund Reconciliation								2.5
08I STUDENT ACTIVITY SPECIAL REVENUE FUND  Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	1544	
Fund Reconciliation					0.00	0.00		
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								1188
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	<b>线走蛋素</b>			1000	0.00	0,00		
Fund Reconciliation	51111	· 是是 1000	5512	1000			141	<b>美国委员</b>
10I SPECIAL EDUCATION PASS-THROUGH FUND	: Far 5 3			1 1 1 1			1000	医直直直侧
Expenditure Detail Other Sources/Uses Detail	2 2 5 5 4							
Fund Reconciliation						B 10 15		1 565
11I ADULT EDUCATION FUND							27455	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	1115	
Fund Reconciliation						-		
12I CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					0.00	0.00		
13I CAFETERIA SPECIAL REVENUE FUND							2 4 5 5	
Expenditure Detail	0.00	0.00	68,392.00	0.00				
Other Sources/Uses Detail				7 2 2	0.00	0.00		2 指责任
Fund Reconciliation							73149	
14I DEFERRED MAINTENANCE FUND				7.5			1.5	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
15I PUPIL TRANSPORTATION EQUIPMENT FUND			4 2 2 3					<b>有着货车</b>
Expenditure Detail	0.00	0.00		100				
Other Sources/Uses Detail	1523	7 8 8 50			0.00	0.00		
Fund Reconciliation				1111				
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	医多次菌属		2000	1118				
Expenditure Detail				4 4 5 5				
Other Sources/Uses Detail Fund Reconciliation			1000		100,000.00	0.00		
18I SCHOOL BUS EMISSIONS REDUCTION FUND			1000					
Expenditure Detail	0.00	0.00						医复数多量
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								1 1 1 1
Expenditure Detail	0.00	0.00	0.00	0.00				4 556
Other Sources/Uses Detail Fund Reconciliation			1145			0.00		14 15
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS			16623					
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		<b>主要</b> (12)
Fund Reconciliation								
21I BUILDING FUND			1.5.2.2	美表质量				
Expenditure Detail	0.00	0.00		100 PM 100 PM				
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND  Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND				11111				
Expenditure Detail	0.00	0.00		在 多 至 重 意			14555	

#### First Interim 2022-23 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund	1			
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
Other Sources/Uses Detail			2 2 2		0.00	0.00		
Fund Reconciliation			3455	<b>国务包括</b>			1 1 1	
35I COUNTY SCHOOL FACILITIES FUND				<b>新型化工</b>			4 1 5 5	1 多量量
Expenditure Detail	0.00	0.00	1000	9 30 2 20				1
Other Sources/Uses Detail				1445	0.00	0.00		1.5
Fund Reconciliation			45443	\$ 4 A A A			7.9454	3 2 4
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				\$ Z \$ \$ 5			1455	235
Expenditure Detail	0.00	0.00		医多层多角				1
Other Sources/Uses Detail				F####	400,000.00	0.00	1000	
Fund Reconciliation				11114		-		5 8 5 5
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS				1623			45.13	E 5 E 1
Expenditure Detail	0.00	0.00		1. 医多面音			55 11	1.5
Other Sources/Uses Detail	<b>非美重型</b>	表面 经基金		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	9 1 1 1 1	
Fund Reconciliation	- 重复星	13555	200	1 1 1 1			4.23	115
51I BOND INTEREST AND REDEMPTION FUND	4 1 3 4 4	□ 重量を重	2.7.5	1112				3 5 5
Expenditure Detail		黄金鱼 (1)		18.				
Other Sources/Uses Detail		100			0.00	0.00		1 5 1
Fund Reconciliation		1111					1000	2 5 2
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS		7 7 7 1					11000	4.54
Expenditure Detail	1 1 E E E E	1911		11254			- 直接型	2.25
Other Sources/Uses Detail	2 8 2 6	3 3 5 3 5		THE BE	0.00	0.00	A 是 图 准 题	\$ 2 £ £
Fund Reconciliation	· 康 · · 康 ·	基金是基金		11111			986.4	1000
53I TAX OVERRIDE FUND	<b>表示 多</b> 套	医量数医疗		1 1 2 3			3.5	多星星音
Expenditure Detail	122	医基定量炎	1125	25.54			BB(14)	
Other Sources/Uses Detail	1 4 4 4		1445	2652	0.00	0.00	F-1-33	1223
Fund Reconciliation	1.0	10.00 表达基	1000	3 5 5 5			2 4	
56I DEBT SERVICE FUND		1.5 多 5 鱼	5545	1605				
Expenditure Detail	100	1. 集直至					4425	5 6 5
Other Sources/Uses Detail				711.00	0.00	0.00	55297	100
Fund Reconciliation							1 Table 1	100
71 FOUNDATION PERMANENT FUND			ľ		<b>在是是是</b>		185 5	5.5 %
Expenditure Detail	0.00	0,00	0.00	0.00	1255		<b>三基基</b> (A)	1.5
Other Sources/Uses Detail					1555	0.00	46.5	
Fund Reconciliation							18 14 3 1	
11 CAFETERIA ENTERPRISE FUND							1339	3.2
Expenditure Detail	0.00	0.00	0.00	0.00			1582	E 3 E
Other Sources/Uses Detail					0.00	0.00	100000	B 1 E
Fund Reconciliation							/ 数量差量	100
21 CHARTER SCHOOLS ENTERPRISE FUND							18445	1 4 E
Expenditure Detail	0.00	0.00	0.00	0.00			《查表表示》	
Other Sources/Uses Detail				11731	0.00	0.00	4 - 6 - 6	2 5 E
Fund Reconciliation				81458			45575	
3I OTHER ENTERPRISE FUND			4 5 7 7	医基层囊质				
Expenditure Detail	0.00	0.00	445	1848				
Other Sources/Uses Detail				医圆套套套	0.00	0.00		
Fund Reconciliation			1115	<b>医唇色医</b>				
61 WAREHOUSE REVOLVING FUND				<b>医乳腺素素</b>			10.31	
Expenditure Detail	0.00	0.00	ATAL:	1.6 6 6 6			\$ 1 £ E	
Other Sources/Uses Detail			444	<b>支持队员</b>	0.00	0.00	51 (E.E.	
Fund Reconciliation				F # 7 P			1111	1204
7I SELF-INSURANCE FUND			111111111	441				■ ■ ■
Expenditure Detail	0.00	0.00		10.1				45
Other Sources/Uses Detail		1 1 2 2 3			0.00	0.00		235
Fund Reconciliation				111				1 4 4
11 RETIREE BENEFIT FUND	2.1.3.2							
Expenditure Detail						12734		1 1 1
Other Sources/Uses Detail			F B B E E		0.00			5 2 5
Fund Reconciliation				1111				235
3I FOUNDATION PRIVATE-PURPOSE TRUST FUND								2.5.5
Expenditure Detail	0.00	0.00						5 # 5
Other Sources/Uses Detail	0.00	0.00			0.00			1.5 5
Fund Reconciliation					0.00			1 1
								•

Pierce Joint Unified Colusa County

#### First Interim 2022-23 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

06 61614 0000000 Form SIAI D81DFUEMSW(2022-23)

	Direct Costs	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail		- F 2 5	8888	1 2 2 2 7	3 2 2 2	4 2 2		2 400 27 472
Other Sources/Uses Detail			生物 医		表 名 長 基	1000		2355
Fund Reconciliation			\$ \$ \$ \$ \$ \$			1341	144.1	A E 老 E E
95I STUDENT BODY FUND	9 8 8 9	金属量 自己	77 11	B 1 1 1 5	3 5 1 2 7	另重新集	100000	青年系五月
Expenditure Detail				77144	表面在企业	1 2 2 5		医医生医垂
Other Sources/Uses Detail	# T - 6#		1000	6 4 4 4 5	医直肠毒丝		10000	
Fund Reconciliation								
TOTALS	0.00	0.00	68,392.00	(68,392.00)	500,000.00	500,000.00	35865	

## Pierce Joint Unified School District 2022/23

### 1st Interim

# Unrestricted/Restricted MULTIPLE YEAR PROJECTION - December 8, 2022

INCOME	22/23	23/24	24/25
8011-8089 LCFF SOURCES	15,117,408	16,123,136	16,730,357
8012 EPA-EDUCATION PROTECTION ACT	4,236,914	4,420,150	4,600,698
8019 PRIOR YEAR ADJUSTMENTS	0	<u>0</u>	0
TOTAL LCFF SOURCES	19,354,322	20,543,286	21,331,055
TOTAL FEDERAL REVENUE	2,665,402	380,575	380,575
STATE REVENUES	, ,	,	<b>,</b>
8311 STATE APPORTIONMENT PROGRAMS	0	0	0
8550 MANDATED COSTS	59,342	59,045	58,750
8560 LOTTERY	323,015	321,400	319,793
8590 OTHER STATE	6,635,348	642,830	<u>642,830</u>
TOTAL STATE REVENUE	7,017,705	1,023,275	1,021,373
OTHER LOCAL REVENUES			
8650 LEASES AND RENTALS	27,300	27,300	27,300
8660 INTEREST	95,000	96,425	97,871
8677 INTERAGENCY REVENUES	0	0	0
8699 OTHER LOCAL INCOME	106,231	100,800	102,816
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LOCAL REVENUES	228,531	224,525	227,987
TOTAL REVENUES	29,265,960	22,171,661	22,960,990
8912-8919 INTERFUND TRANSFERS IN	0	0	0
TOTAL REVENUES AND TRANSFERS IN	29,265,960	22,171,661	22,960,990
EXPENDITURES			
1100 TEACHER'S SALARIES	6,111,409	6,131,477	6,251,947
1200 PUPIL SUPPORT SALARIES	439,310	448,096	457,058
1300 SUPERVISOR/ADMIN. SALARIES	839,774	856,569	873,701
1900 OTHER CERTIFICATED SALARIES	<u>63,879</u>	65,157	66,460
TOTAL CERTIFICATED	7,454,372	7,501,299	7,649,165
2100 INSTRUCTIONAL AIDES	556,989	568,129	579,491
2200 CLASSIFIED SUPPORT	975,006	994,506	1,014,396
2300 CLASSIFIED ADMINISTRATORS	413,811	422,087	430,529
2400 CLERICAL AND OFFICE	588,964	600,743	612,758
2900 OTHER CLASSIFIED SALARIES	<u>150,322</u>	<u>153,328</u>	<u>156,395</u>
TOTAL CLASSIFIED	2,685,092	2,738,794	2,793,570
TOTAL SALARIES	10,139,464	10,240,093	10,442,735
3100 STRS	2,471,207	1,788,726	1,816,969
3200 PERS	631,485	714,825	757,057
3300 SOCIAL SECURITY/MEDICARE	297,120	303,062	309,124
3400 HEALTH	1,331,264	1,331,264	1,331,264
EXPENDITURES (Continued)	22/23	23/24	24/25
3500 UNEMPLOYMENT INSURANCE	46,720	47,654	48,607
3600 WORKER'S COMPENSATION	162,334	165,581	168,893
3900 OTHER BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL BENEFITS	4,940,130	4,351,113	4,431,914
4100 TEXTBOOKS	62,743	341,543	348,784
4200 OTHER BOOKS	213,615	179,997	183,813
4300 INSTRUCTIONAL SUPPLIES	4,130,869	1,591,990	1,966,230
4400 NON CAPITALIZED EQUIPMENT	1,450,995	<u>856,908</u>	<u>875,074</u>
TOTAL BOOKS AND SUPPLIES	5,858,222	2,970,438	3,373,901
5200 TRAVEL AND CONFERENCE	209,938	214,431	218,978
5300 DUES AND MEMBERSHIPS	28,543	29,154	29,772
5400 INSURANCE	462,253	472,145	482,155
5500 UTILITIES	472,638	482,752	492,987
5600 CONTRACTS, RENTS, LEASES	165,632	169,177	172,763
5800 OTHER SERV. & OPERATING EXP.	4,249,136	1,669,246	1,704,634
5900 COMMUNICATIONS	<u>213,286</u>	<u>217,850</u>	222,469
TOTAL CONTRACTS	5,801,426	3,254,755	3,323,757
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	1,151,931	0	0
6400 NEW EQUIPMENT	273,440	405,000	415,935
6500 EQUIPMENT REPLACEMENT	0	0	<u>0</u>
TOTAL EQUIPMENT	1,425,371	405,000	415,935
7142 COMMUNITY SCHOOL/SELPA	1,326,328	1,339,591	1,352,987
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7350 INTERFUND INDIRECT COST	-68,392	-70,170	-71,995
7400 DEBT SERVICE	103,940	103,940	109,940
7600 TRANSFERS TO OTHER FUNDS	500,000	500,000	500,000
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL 7000 OTHER OUTGO	1,861,876	1,873,361	1,890,933
TOTAL EXPENDITURES & TRANSFERS OUT	30,026,489	23,094,760	23,879,177

## MULTIPLE YEAR PROJECTION SUMMARY 2022/23

### 1st Interim

# Unrestricted/Restricted MULTIPLE YEAR PROJECTION - December 8, 2022

	<u>22/23</u>	23/24	<u>24/25</u>
TOTAL REVENUES & TRANSFERS IN	29,265,960	22,171,661	22,960,990
TOTAL EXPENSES & TRANSFERS OUT	30,026,489	23,094,760	23,879,177
TOTAL REVENUES LESS EXPENDITURES	-760,529	-923,099	-918,187
BEGINNING BALANCE	11,025,840	10,235,311	9,282,212
LESS AMOUNT ABOVE REVENUES LESS EXP	-760,529	-923,099	-918,187
LESS REVOLVING CASH	-40,000	-40,000	-40,000
UNDISTRIBUTED RESERVE	10,225,311	9,272,212	8,324,025
% UNDISTRIBUTED RESERVE	34.05%	40.15%	34.86%
3% UNDISTRIBUTED RESERVE IS	900,795	692,843	716,375
AMOUNT ABOVE (-BELOW) 3%	9,324,516	8,579,369	7,607,650
5% UNRESTRICTED BOARD RESERVE	821,176	905,189	940,138
AMOUNT ABOVE (-BELOW) 5%	9,404,135	8,367,022	7,383,887

## Pierce Joint Unified School District 2022/23

### 1st Interim

# UNRESTRICTED MULTIPLE YEAR PROJECTION - December 8, 2022

DICOLE			
INCOME	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>
8011-8089 LCFF SOURCES	15,117,408	16,123,136	16,730,357
8012 EDUCATION PROTECTION ACT-EPA	4,236,914	4,420,150	4,600,698
8019 PRIOR YEAR ADJUSTMENTS	0	0	0
TOTAL LCFF SOURCES	19,354,322	20,543,286	21,331,055
TOTAL FEDERAL REVENUE	0	0	0
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	0	0	0
8550 MANDATED COSTS	59,342	59,045	58,750
8560 LOTTERY	228,037	226,897	225,762
8590 OTHER STATE	3,700	3,700	3,700
TOTAL STATE REVENUE	291,079	289,642	288,212
OTHER LOCAL REVENUES	,	,	,
8650 LEASES AND RENTALS	27,300	27,300	27,300
8660 INTEREST	95,000	96,425	97,871
8677 INTERAGENCY SERVICES	0	0	0
8699 OTHER LOCAL INCOME	106,231	100,800	102,816
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LOCAL REVENUES	228,531	224,525	227,987
8912-8919 INTERFUND TRANSFERS IN			
6912-6919 INTERPOND TRANSPERS IN	0	0	0
TOTAL REVENUES	19,873,932	0 <b>21,057,453</b>	0 <b>21,847,255</b>
TOTAL REVENUES			*
			*
TOTAL REVENUES  8980-8999 CONTRIBUTIONS TO RESTRICTED	19,873,932	21,057,453	21,847,255
TOTAL REVENUES  8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES	19,873,932 -2,340,624	21,057,453 -3,876,763	21,847,255 -3,962,688
TOTAL REVENUES  8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES	19,873,932 -2,340,624 5,238,998	21,057,453 -3,876,763 5,241,618	<b>21,847,255 -3,962,688</b> 5,344,290
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES	19,873,932 -2,340,624 5,238,998 256,508	21,057,453 -3,876,763 5,241,618 261,638	<b>21,847,255 -3,962,688</b> 5,344,290 266,871
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES	19,873,932 -2,340,624 5,238,998 256,508 834,702	21,057,453 -3,876,763 5,241,618 261,638 851,396	21,847,255 -3,962,688 5,344,290 266,871 868,424
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES	19,873,932 -2,340,624 5,238,998 256,508 834,702 63,879	21,057,453 -3,876,763 5,241,618 261,638 851,396 65,157	21,847,255 -3,962,688 5,344,290 266,871 868,424 66,460
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES	19,873,932 -2,340,624 5,238,998 256,508 834,702 63,879 6,394,087	21,057,453 -3,876,763 5,241,618 261,638 851,396 65,157 6,419,809	21,847,255 -3,962,688 5,344,290 266,871 868,424 66,460 6,546,045
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES TOTAL CERTIFICATED 2100 INSTRUCTIONAL AIDES	19,873,932 -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795	21,057,453 -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES TOTAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT	19,873,932 -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES 70TAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT 2300 CLASSIFIED ADMINISTRATORS	19,873,932  -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737 277,924	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152 283,482	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875 289,152
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES TOTAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT	19,873,932  -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737 277,924 550,552	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152 283,482 561,563	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875 289,152 572,794
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES 170TAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT 2300 CLASSIFIED ADMINISTRATORS 2400 CLERICAL AND OFFICE	19,873,932  -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737 277,924 550,552 148,409	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152 283,482 561,563 151,377	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875 289,152 572,794 154,405
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES TOTAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT 2300 CLASSIFIED ADMINISTRATORS 2400 CLERICAL AND OFFICE 2900 OTHER CLASSIFIED SALARIES	19,873,932  -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737 277,924 550,552 148,409 1,820,417	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152 283,482 561,563 151,377 1,856,825	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875 289,152 572,794 154,405 1,893,962
8980-8999 CONTRIBUTIONS TO RESTRICTED  EXPENDITURES 1100 TEACHER'S SALARIES 1200 PUPIL SUPPORT SALARIES 1300 SUPERVISOR/ADMIN. SALARIES 1900 OTHER CERTIFICATED SALARIES TOTAL CERTIFICATED 2100 INSTRUCTIONAL AIDES 2200 CLASSIFIED SUPPORT 2300 CLASSIFIED ADMINISTRATORS 2400 CLERICAL AND OFFICE 2900 OTHER CLASSIFIED SALARIES TOTAL CLASSIFIED	19,873,932  -2,340,624  5,238,998 256,508 834,702 63,879 6,394,087 72,795 770,737 277,924 550,552 148,409	21,057,453  -3,876,763  5,241,618 261,638 851,396 65,157 6,419,809 74,251 786,152 283,482 561,563 151,377	21,847,255 -3,962,688  5,344,290 266,871 868,424 66,460 6,546,045 75,736 801,875 289,152 572,794 154,405

3200 PERS 3300 SOCIAL SECURITY/MEDICARE 3400 HEALTH 3500 UNEMPLOYMENT INSURANCE EXPENDITURES (Continued) 3600 WORKER'S COMPENSATION 3900 OTHER BENEFITS TOTAL BENEFITS	425,703 219,480 1,148,434 37,767 <b>22/23</b> 131,466 <u>0</u> 3,165,407	484,631 223,870 1,148,434 38,522 <u>23/24</u> 134,095 <u>0</u> 3,255,736	513,264 228,347 1,148,434 39,293 <u>24/25</u> 136,777 <u>0</u> 3,316,409
4100 APPROVED TEXTBOOKS 4200 BOOKS OTHER THAN TEXTBOOKS 4300 INSTRUCTIONAL SUPPLIES 4400 NON CAPITALIZED EQUIPMENT TOTAL BOOKS AND SUPPLIES	8,000 29,613 845,111 <u>426,677</u> 1,309,401	341,543 119,170 1,422,553 <u>804,687</u> 2,687,953	348,784 121,696 1,793,201 <u>821,746</u> 3,085,428
5200 TRAVEL AND CONFERENCE 5300 DUES AND MEMBERSHIPS 5400 INSURANCE 5500 UTILITIES 5600 CONTRACTS, RENTS, LEASES 5700 TRANSFERS OF DIRECT COSTS	70,390 28,403 462,253 472,638 132,843 -1,433	71,896 29,011 472,145 482,752 135,686	73,421 29,626 482,155 492,987 138,562
5800 OTHER SERV. & OPERATING EXP. 5900 COMMUNICATIONS TOTAL CONTRACTS 6100 IMPROVEMENTS OF SITES	1,653,896 <u>211,956</u> 3,030,946	1,590,131 <u>216,492</u> 2,998,114	1,623,842 <u>221,081</u> 3,061,674
6170 LAND IMPROVEMENTS 6200 NEW BLDGS/IMPROVEMENTS 6400 NEW EQUIPMENT 6500 EQUIPMENT REPLACEMENT TOTAL EQUIPMENT	0 0 486,539 123,440 <u>0</u> 609,979	$0 \\ 0 \\ 0 \\ 405,000 \\ \underline{0} \\ 405,000$	0 0 0 415,935 <u>0</u> 415,935
7142 COMMUNITY SCHOOL/SELPA 7282 ALL OTHER TRANSFERS TO COUNTY 7310 TRANSFERS OF INDIRECT COSTS 7350 TRANSFERS OF INDIRECT COSTS-INTERFUND 7400 DEBT SERVICE 7600 TRANSFERS TO OTHER FUNDS 7649 OTHER LOAN PAYMENTS TOTAL 7000 OTHER OUTGO	0 0 0 -442,268 -68,392 103,940 500,000 <u>0</u> 93,280	0 0 -53,417 -70,170 103,940 500,000 <u>0</u> 480,353	0 0 -54,646 -71,995 109,940 500,000 0 483,300
TOTAL EXPENDITURES & TRANSFERS OUT	16,423,517	18,103,790	18,802,753

# UNRESTRICTED MULTIPLE YEAR PROJECTION SUMMARY

TOTAL REVENUES Other Financing Sources-Contributions to Rest. Total Revenues & Contributions	22/23 19,873,932 -2,340,624 17,533,308	23/24 21,057,453 -3,876,763 17,180,690	24/25 21,847,255 -3,962,688 17,884,567
TOTAL EXPENSES & TRANSFERS OUT	16,423,517	18,103,790	18,802,753
TOTAL REVENUES LESS EXPENDITURES	1,109,791	-923,099	-918,186
BEGINNING BALANCE	9,286,254	10,366,045	9,412,946
LESS AMOUNT ABOVE REVENUES LESS EXP	1,109,791	-923,099	-918,186
LESS REVOLVING CASH	<u>-40,000</u>	-40,000	<u>-40</u> ,000
UNDISTRIBUTED RESERVE	10,356,045	9,402,946	8,454,759
% UNDISTRIBUTED RESERVE	63.06%	51.94%	44.97%
3% UNDISTRIBUTED RESERVE IS	900,795	692,843	716,375
AMOUNT ABOVE (-BELOW) 3%	9,455,250	8,710,103	7,738,384
5% UNRESTRICTED BOARD RESERVE	821,176	905,189	940,138
AMOUNT ABOVE (-BELOW) 5%	9,534,869	8,497,756	7,514,622

# Pierce Joint Unified School District 2022/23

### 1st Interim

# RESTRICTED MULTIPLE YEAR PROJECTION - December 8, 2022

WIGHT EE TERM TROSECTION - Detember 6, 2022				
INCOME	<u>22/23</u>	23/24	<u>24/25</u>	
TOTAL FEDERAL REVENUE STATE REVENUES	2,665,402	380,575	380,575	
8560 LOTTERY	94,978	94,503	94,031	
8590 OTHER STATE	6,631,648	639,130	639,130	
TOTAL STATE REVENUE	6,726,626	733,633	733,161	
OTHER LOCAL REVENUES	***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,55,101	
8677 INTERAGENCY REVENUES	0	0	0	
8699 OTHER LOCAL INCOME	0	0	0	
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL LOCAL REVENUES	0	0	0	
TOTAL REVENUES	9,392,028	1,114,208	1,113,736	
8980-8999 Contributions	2,340,624	3,876,763	3,962,688	
EXPENDITURES				
1100 TEACHER'S SALARIES	872,411	889,859	907,656	
1200 PUPIL SUPPORT SALARIES	182,802	186,458	190,187	
1300 SUPERVISOR/ADMIN. SALARIES	5,072	5,173	5,277	
1900 OTHER CERTIFICATED SALARIES	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CERTIFICATED	1,060,285	1,081,491	1,103,121	
2100 INSTRUCTIONAL AIDES	484,194	493,878	503,755	
2200 CLASSIFIED SUPPORT	204,269	208,354	212,521	
2300 CLASSIFIED ADMINISTRATORS	135,887	138,605	141,377	
2400 CLERICAL AND OFFICE	38,412	39,180	39,964	
2900 OTHER CLASSIFIED SALARIES	<u>1,913</u>	<u>1,951</u>	<u>1,990</u>	
TOTAL CLASSIFIED	864,675	881,969	899,608	
TOTAL SALARIES	1,924,960	1,963,459	2,002,728	
3100 STRS	1,268,650	562,543	566,674	
3200 PERS	205,782	230,194	243,794	
3300 SOCIAL SECURITY/MEDICARE	77,640	79,193	80,777	
3400 HEALTH	182,830	182,830	182,830	
3500 UNEMPLOYMENT INSURANCE EXPENDITURES (Continued)	8,953	9,132	9,315	
3600 WORKER'S COMPENSATION	22/23 30,868	23/24	24/25	
TOTAL BENEFITS	1,774,723	31,485 1,095,377	<u>32,116</u>	
	, ,		1,115,505	
4100 TEXTBOOKS	54,743	0	0	
4200 OTHER BOOKS	184,002	60,827	62,117	
4300 INSTRUCTIONAL SUPPLIES	3,285,758	169,437	173,029	
4400 NON CAPITALIZED EQUIPMENT	1,024,318 4,548,821	<u>52,221</u>	53,328	
TOTAL BOOKS AND SUPPLIES	4,548,821	282,485	288,474	

5200 TRAVEL AND CONFERENCE	139,548	142,534	145,557
5300 DUES AND MEMBERSHIPS	140	143	146
5400 INSURANCE	0	0	0
5600 CONTRACTS, RENTS, LEASES	32,789	33,491	34,201
5700 TRANSFERS OF DIRECT COSTS	1,433	0	0
5800 OTHER SERV. & OPERATING EXP.	2,595,240	79,115	80,792
5900 COMMUNICATIONS	1,330	1,358	1,387
TOTAL CONTRACTS	2,770,480	256,641	262,083
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	665,392	0	0
6400 NEW EQUIPMENT	150,000	0	0
6500 EQUIPMENT REPLACEMENT	150,000	-	-
TOTAL EQUIPMENT	815,392	$\frac{0}{0}$	$\frac{0}{0}$
~	•	Ů	· ·
7142 COMMUNITY SCHOOL/SELPA	1,326,328	1,339,591	1,352,987
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7310 TRANSFER OF INDIRECT COSTS	442,268	53,417	54,646
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	0	0	0
TOTAL 7000 OTHER OUTGO	1,768,596	1,393,008	1,407,633
TOTAL EXPENDITURES & TRANSFERS OUT	13,602,972	4,990,971	5,076,423

# RESTRICTED MULTIPLE YEAR PROJECTION SUMMARY

	22/23	23/24	24/25
TOTAL REVENUES	9,392,028	1,114,208	1,113,736
Other Financing Sources-Contributions	<u>2,471,358</u>	<u>3,876,763</u>	3,962,688
<b>Total Revenues &amp; Contributions</b>	11,863,386	4,990,971	5,076,424
TOTAL EXPENSES & TRANSFERS OUT	13,602,972	4,990,971	5,076,423
TOTAL REVENUES LESS EXPENDITURES	-1,739,586	0	0
BEGINNING BALANCE	1,739,586	0	0
LESS AMOUNT ABOVE REVENUES LESS EXP	<u>-1,739,586</u>	<u>0</u>	<u>0</u>
UNDISTRIBUTED RESERVE	0	0	0