G = General Ledger Data; S = Supplemental Data

01	General Fund/County School Service Fund	2021-22 Estimated Actuals	20: Bu
08	Student Activity Special Revenue		(
09	Charter Schools Special Revenue		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
٩	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH Demia Department of Education S Web System I'M Version: SACS V1 Version: 1	Cashf low Worksheet		S

			DBBEGMHBCZ(2022-2
CB	Budget Certification		
cc	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	S
СЕВ	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		
SEA	Special Education Revenue Allocations	S	GS
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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

46701770000000 Form 01 D8BEGMHBCZ(2022-23)

								D8BEGM	INBUZ
		8	202	1-22 Estimated Actuals			2022-23 Budget		
Description	Passauras Co.d.	Object	Unrestricted	Restricted Col. A + B		Unrestricted	Restricted	Total Fund	% D
A. REVENUES	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	col, D + E (F)	Colu C&
1) LCFF Sources									-
2) Federal Revenue		8010-8099	5,885,473.00	0.00	5,885,473.00	6,275,730,00	0.00	6,275,730.00	
3) Olher Stele Revenue		8100-8299	341,000,00	892,188.00	1,233,188_00	341,000,00	164,790_00	505,790,00	-5
4) Other Local Revenue		8300-8599	84,065.00	718.274.00	802,339.00	78,745,00	290,163.00	368,908,00	-5
5) TOTAL, REVENUES		8600-8799	267,250,00	0,00	267,250,00	268,000.00	36,750_00	304,750.00	1
B. EXPENDITURES			6,577,788,00	1,610,462,00	8,188,250.00	6,963,475.00	491,703,00	7,455,178,00	
1) Certificated Salaries		1000-1999							
2) Classified Salaries		2000-2999	1,947,672,00	281,074.00	2,228,746,00	2,307,282.00	113,543.00	2,420,825.00	
3) Employee Benefits			720,077_00	233,121,00	953,198,00	846,511_00	102,285,00	948,796,00	-
4) Books and Supplies		3000-3999 4000-4999	1,304,619.00	497,677_00	1,802,296,00	1,434,798.00	366,282.00	1,801,080.00	
5) Services and Other Operating Expenditures		5000-5999	323,340,00	483,260,00	806,600,00	217,466,00	61,765.00	279,231.00	-6
6) Capital Outlay		-	1,398,153.00	436,138.00	1,834,291,00	1,441,693,00	62,592,00	1,504,285.00	-1
7) Other Outgo (excluding Transfers of		6000-6999 7100-7299	61,500,00	135,049,00	216,549,00	80,000.00	0,00	80,000,00	-63
Indirect Costs)		7400-7299	104,450.00	0.00	104,450.00	104 150 00			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,855.00)	70,855.00	0.00	104,450,00	0.00	104,450.00	(
9) TOTAL, EXPENDITURES		-	5,808,958.00	2,137,174.00	7,946,130.00	(10,303.00)	10,303_00	0,00	(
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			768,832.00			6,421,897.00	716,770,00	7,138,667,00	-1(
OTHER FINANCING SOURCES/USES			708,832,00	(526,712,00)	242,120,00	541,578.00	(225,067.00)	316,511,00	30
1) Interfund Transfers									
a) Transfers In		8900-8929							
b) Transfers Oul		-	0.00	0.00	0.00	0.00	0_00	0.00	0
2) Other Sources/Uses		7600-7629	69,364,00	0.00	89,364.00	100,654,00	0.00	100,654,00	12
a) Sources		8930-8979							
b) Uses		-	0,00	0,00	0.00	0,00	0.00	0.00	0
3) Contributions		7630-7699	0,00	0.00	0_00	0,00	0.00	0.00	0
4) TOTAL, OTHER FINANCING		8980-8999	(89,209.00)	89,209.00	0.00	(225,067.00)	225,067.00	0.00	0
SOURCES/USES			(178,573.00)	89,209,00	(89,364,00)	(325,721,00)	225,067,00	(100,654.00)	12
BALANCE (C + D4)			590,259.00	(437,503.00)	152,758.00	215,857.00	0.00	215,857.00	
FUND BALANCE, RESERVES								210,001,00	41.
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	4
c) As of July 1 - Audited (F1a + F1b)			3,336,838.00	437,503.00	3,774,341.00	3,927,097,00	0.00	3,927,097,00	0,
d) Other Restatements		9795	0.00	0.00	0.00	0,00	0.00	0.00	4,
e) Adjusted Beginning Balance (F1c + F1d)			3,336,838,00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097,00	0.
) Ending Balance, June 30 (E + F1e)			3,927,097.00	0.00	3,927,097,00	4,142,954.00	0.00		4
Components of Ending Fund Balance				1.2.1.1.2.2.1		11112100100	0.00	4,142,954,00	5
a) Nonspendable							the second state		
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00			
Stores		9712	0.00	0.00	0.00	0.00	0.00	3,400,00	-17,
Prepaid Items		9713	998.00	0.00	998.00		0,00	0.00	0,
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	-100.
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) Committed		_		0.00	0.00	0.00	0.00	0.00	0.0
Stabilization Arrangements,		9750	0.00	0.00			in state with		
Olher Commitments		9760	594,385.00	0.00	0.00	0.00	0.00	0.00	0,0
OPEB	0000	9760	594, 385.00	0,00	594,385,00	594,385,00	0.00	594,385.00	0.0
OPEB	0000	9760	004,300.00		594,385.00			0.00	
d) Assigned			12	T	0.00	594, 385,00		594,385.00	
Other Assignments		9760	0.00						
) Unaselgned/Unappropriated			0.00	0.00	0.00	0,00	0.00	0.00	0.0
Reserve for Economic Uncertainties		9789	1,001,000.00	- TV		12	And the second second		
Unassigned/Unappropriated Amount		9790	2,326,614.00	0.00	1,001,000,00	905,000.00	0.00	905,000.00	-9.6
SSETS		-	2,020,014,00	0.00	2,326,614,00	2,640,169.00	0.00	2,840,169.00	13 5
Cash									
i) in County Treasury		9110	0.750.701					[
1) Fair Value Adjustment to Cash in			3,759,594.53	303,739.75	4,063,334.28				
County Treasury		9111	0.00	0.00	0.00				
) In Banks		9120	0.00	0.00	0.00				
) In Revolving Cash Account		9130	4,100.00	0.00	4,100.00				
!) with Fiscal Agent/Trustce		9135	0.00	0.00	0.00				

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

			202	1-22 Estimated Actuals	T		2000 00 F		
			202	1-22 Estimated Actuals			2022-23 Budget		
Description F	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dif Colum C& F
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0,00	0_00	0_00				
4) Due from Granlor Government		9290	0.00	0,00	0.00				
5) Due from Other Funds		9310	0,00	0.00	0.00			1	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	998,00	0.00	998.00				
8) Other Current Assets		9340	0.00	0_00	0.00				
9) TOTAL, ASSETS			3,764,692.53	303,739,75	4,068,432,28				
1. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0,00	0.00	0_00				
2) TOTAL, DEFERRED OUTFLOWS			0,00	0,00	0,00				
. LIABILITIES									
1) Accounts Payable		9500	79,118,40	6,000,00	85,118,40				
2) Due lo Granlor Governments		9590	207,612.00	810,38	208,422,38				
3) Due to Other Funds		9610	(13,830_17)	0.00	(13,830.17)				
4) Current Loans		9640	0,00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			272,900,23	6,810,38	279,710,61				
DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0,00	0.00				
2) TOTAL, DEFERRED INFLOWS]	0.00	0_00	0,00				
. FUND EQUITY									
Ending Fund Balance, June 30					1				
(G9 + H2) - (I6 + J2)			3,491,792.30	296,929,37	3,788,721,67				
CFF SOURCES									
incipal Apportionment							- School To		
State Aid - Current Year		8011	2,948,501.00	0 00	2,948,501_00	2,942,522.00	0.00	2,942,522.00	-0,
Education Protection Account State Aid - Current Year		8012	85,946.00	0.00	85.040.00				
State Aid - Prior Years		8019	0.00		85,946,00	368,672,00	0.00	368,672.00	329,0
ax Rellef Subventions			0.00	0.00	0.00	0.00	0.00	0.00	0,0
Homsowners' Exemplions		8021	0.00	0.00					
Timber Yield Tax		8022	0.00	0.00	0,00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0_00	0.0
ounty & District Texes			0,00	0.00	0.00	0.00	0.00	0.00	0,0
Secured Roll Taxes		8041	2,766,026.00	0.00	2,766,026,00	0.070 505 00			
Unsecured Roll Taxes		8042	0.00	0.00		2,879,536.00	0.00	2.879,536,00	4,1
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0,00	0,00	0,0
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Education Revenue Augmentation Fund (ERAF)		8045	85,000,00	0.00		0.00	0.00	0.00	0.0
Community Redevelopment Funds (SB			03,000,00	0.00	85,000.00	85,000.00	0.00	85,000.00	0,0
617/699/1992)		8047	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Penaities and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0,0
scellaneous Funds (EC 41604)						1			
Royalties and Bonuses		6081	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0
btotal, LCFF Sources			5,885,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6
FF Transfers							Tukin te 17.1		
Jnrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	USA WELEAN	0.00	0,0
III Other LCFF Transfers - Current Year	All Olher	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ransfers to Charter Schools in Lieu of Property axes		8096	0.00	0.00					
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0
CFF/Revenue Limit Transfers - Prior Years		8099			0.00	0.00	0,00	0.00	0.0
TAL, LCFF SOURCES			0.00	0.00	0,00	0.00	0.00	0.00	0.0
DERAL REVENUE			0,000,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6
ntenance and Operations		8110	0.00						
chal Education Entitlement		8181	0.00	0.00	0.00	0,00	0.00	0.00	0.0
cial Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Id Nutrition Programs		-	0.00	0_00	0.00	0.00	0.00	0.00	0.0
nated Food Commodilles		8220	0.00	0,00	0.00	0.00	0.00	0.00	0.0
est Reserve Funds		8221	0,00	0.00	0.00	0.00	0.00	0.00	0,0
od Control Funds		8260	341,000.00	0.00	341,000.00	341,000,00	0.00	341,000.00	0.0
dille Reserve Funds		8270	0.00	0.00	0.00	0.00	0.00	D-00	0.0
		8280	0.00	0.00	0.00	0.00	0.00	0.00	

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

46701770000000 Form 01 D8BEGMHBCZ(2022-23)

			202	1-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% E Colu C 8
Interagency Contracts Between LEAs		8281 8285	0,00	0.00	0_00	0,00	0.00	0.00	-
Pass-Through Revenues from Federal Sources		8287	0,00	0.00	0,00	0,00	0.00	0_00	
Tille I, Part A, Basic	3010	8290	0.00	0,00	0.00	0.00	0.00	0,00	
Title I, Part D, Local Delínquent Programs	3025	8290	and the second distance in	0.00	100,727,00	14	100,727_00	100,727_00	
Title II, Part A, Supporting Effective Instruction	4035	8290		15,161,00	0.00	N	0,00	0.00	_
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		15,181.00	15,181.00	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00	State Man-	0.00	0.00	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	
Olher NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000,00			0.00	
Career and Technical Education	3500-3599	8290		3,141.00	3,141.00	100 100 100	10,000.00	10,000,00	
All Other Federal Revenue	All Other	8290	0.00	763,139.00	763,139,00	0.00	3,141.00	3,141,00	_
TOTAL, FEDERAL REVENUE			341,000,00	892,188.00	1,233,188.00		35,741_00	35,741_00	
OTHER STATE REVENUE			Constant and		1,200,100,00	341,000,00	164,790,00	505,790.00	-
Diher State Apportionments ROC/P Entitlement Prior Year s	6360	8940							
Special Education Master Plan Current Year		8319		0.00	0,00		0.00	0.00	
Prior Years	6500	8311		0.00	0.00		0.00	0.00	
All Other State Apportionments - Current Year	6500	8319		0.00	0.00		0.00	0.00	
	All Other	8311	0,00	0.00	0,00	0.00	0.00	0.00	
All Other State Apportionments - Prior Years Child Nutrition Programs	All Other	8319	0,00	0,00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00	0.00	0.00	
		8550	17,350,00	0.00	17,350.00	17,350.00	0.00	17,350.00	
Lottery - Unrestricted and Instructional Materials		8560	66,715,00	26,605,00	93,320,00	61,395,00	26,605.00	88,000.00	
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0.00	0,00	0.00	0.00	
Pass-Through Revenues from		8576	0.00	0.00	0.00	0.00	0.00	0.00	
State Sources									
		8587	0.00	0,00	0.00	0.00	0.00	0.00	
After School Education and Safety (ASES) Charter School Facility Grant	6010	8590		0,00	0.00		0.00	0.00	
Drug/Alcohol/Tobacco Funds	6030	8590		0.00	0.00		0.00	0.00	
California Clean Energy Jobs Act	6650, 6690, 6695	8590	- 10 T at 1	0.00	0.00		0.00	0.00	(
Career Technical Education Incentive Grant	6230	8590		0.00	0,00		0.00	0.00	(
Program	6387	8590	25 C 1 C 1	0.00	0.00				
American Indian Early Childhood Education	7210	8590		0.00	0,00		0,00	0,00	0
Specialized Secondary	7370	8590	2 2 1 2 1 2	0.00	0,00	district and	0.00	0,00	0
All Other State Revenue	All Other	8590	0.00	691,669.00	0.00		0.00	0.00	C
TAL, OTHER STATE REVENUE			84,065.00	718,274.00	691,669.00	0.00	263,558,00	263,558.00	-61
HER LOCAL REVENUE			01000100	/10,274.00	802,339.00	78,745.00	290,163.00	368,908,00	-54
ner Local Revenue County and District Taxes Other Restricted Levies Secured Roll		8615			5				
Unsecured Roll		8615	0.00	0.00	0_00	0.00	0.00	0.00	0
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00	0,00	0.00	0
Parcel Taxes		8621							
Olher		8622	0.00	0.00	0_00	0,00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0,00	0
Penalties and Interest from Delinquent Non-		8620	0.00	0,00	0.00	0.00	0.00	0_00	0
LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0-00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00		
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00		0,00	0.
All Other Sates		8639	0.00	0,00	0.00	0.00	0.00	0.00	0.1
ases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00		0.00	0.0
erest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	6,500.00	0.0
fornia Department of Education CS Web System tem Version: SACS V1 n Version: 2		•1	Page 3 of 8	- 9		Form Last Re	0.00 Printed: 6/1 evised: 6/10/202 Submission Nur	60,000.00 4/2022 10:47:5 2 8:55:40 PM ⊰ πber: D8BEGM	07.00

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

46701770000000 Form 01 D8BEGMHBCZ(2022-23)

			202	1-22 Estimated Actuals	í		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% DI Colur C &
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00					
Fees and Contracts			0,00	0.00	0_00	0.00	0.00	0.00	
Adult Education Fees		8671	0.00				and S. Sterry		
Non-Resident Students		8672	0.00	0.00	0_00	0_00	0.00	0.00	1
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	189,500,00	0.00	0.00	0.00	0 00	0.00	
Mitigation/Developer Fees		8681	0.00	0.00	189,500,00	189,500,00	0.00	189,500,00	
All Other Fees and Contracts		8689	0.00	0.00	0_00	0.00	0.00	0.00	
Other Local Revenue				0.00	0_00	0,00	0.00	0.00	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0,00	0.00	0.00	0.00			
Pass-Through Revenue from Local Sources		8697	0,00	0,00	0.00	0.00	0.00	0,00	
All Other Local Revenue		8699	11,250,00	0,00	11,250,00	12,000,00	0,00	0.00	
Tuilion		8710	0.00	0,00	0.00		36,750,00	48,750,00	33
All Other Transfers In		6781-8783	0.00	0.00	0.00	0,00	0,00	0.00	
Fransfers of Apportionments				0,00	0,00	0.00	0.00	0,00	
Special Education SELPA Transfers			State Part			0 - E I I V.			
From Districts or Charter Schools	6500	8791	1.0	0,00	0.00		0.00		
From County Offices	6500	8792		0.00	0.00		0,00	0.00	
From JPAs	6500	8793		0.00	0.00		0,00	0.00	
ROC/P Transfers		t			0,00	A STREET	0.00	0.00	_
From Districts or Charter Schools	6360	8791		0.00	0.00	101.0478	0,00	0.00	
From County Offices	6360	8792		0.00	0,00	the state of the state of the	0,00	0.00	
From JPAs	6360	8793		0.00	0,00		0.00	0.00	
Other Transfers of Apportionments		-					0,00	0.00	
From Districts or Charter Schools	All Other	8791	0_00	0.00	0,00	0.00	0_00	0,00	
From County Offices	All Other	8792	0.00	0_00	0.00	0.00	0,00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	_
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	
OTAL, OTHER LOCAL REVENUE			267,250.00	0.00	267,250.00	268,000,00	36,750.00	304,750.00	1
OTAL, REVENUES			6,577,788,00	1,610,462,00	8,188,250,00	6,963,475,00	491_703.00	7,455,178.00	_
ERTIFICATED SALARIES									
ertificated Teachers' Salaries		1100	1,698,957,00	281,074,00	1,980,031.00	2,046,977.00	113,543.00	2,160,520.00	
ertificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0_00	0.00	
ertificated Supervisors' and Administrators' alarles		1300	248,715.00	0.00	D40 346 00				
ther Certificated Salaries		1900	0.00	0.00	248,715.00	260,305,00	0.00	260,305.00	
OTAL, CERTIFICATED SALARIES		-	1,947,672.00	281,074,00	0.00	0.00	0.00	0,00	_
LASSIFIED SALARIES			100100	201,074,00	2,220,740,00	2,307,282,00	113,543.00	2,420,825_00	_
assified Instructional Salaries		2100	110,714,00	119,266,00	229,980.00	(22.000.00			
assified Support Salarles		2200	423,683,00	8,000.00	431,683.00	163,005.00	102,285.00	265,290.00	1
assifled Supervisors' and Administrators' Salaries		2300	22,197.00	105,855.00	128,052.00	2,700.00	0.00	504,473,00	1
erical, Technical and Office Salaries		2400	159,010.00	0.00	159,010.00	171,820.00	0_00	2,700.00	-9
her Classified Salaries		2900	4,473.00	0.00	4,473.00	4,513.00	0.00	171,820.00	
OTAL, CLASSIFIED SALARIES		_	720,077.00	233,121,00	953,198.00	846,511.00	0.00	4,513 00 948,796.00	
MPLOYEE BENEFITS						040,011.00	102,285,00	948,790,00	-
RS		3101-3102	330,900.00	254,924,00	585,824.00	438,445.00	229,189.00	667,634,00	
RS		3201-3202	128,844,00	95,269.00	224,113.00	173,506.00	66,986.00	240,492.00	14
ASD I/Medicare/Alternative		3301-3302	82,342.00	22,153.00	104,495.00	97,120,00	9,696.00	106,816.00	2
allh and Welfare Benefits		3401-3402	578,475,00	106,778,00	685,253,00	559,633,00	52,609,00	612,242,00	-10
employment Insurance		3501-3502	13,783,00	2,576,00	16,359,00	16,032,00	1,082.00	17,114.00	-10
wkers' Compensation		3601-3602	82,591.00	15,977.00	98,568.00	97,452,00	6,720.00	104,172.00	5
EB, Allocated		3701-3702	0.00	0.00	0,00	0.00	0.00	0.00	
EB, Active Employees		3751-3752	0.00	0_00	0.00	0.00	0.00	0.00	0
er Employ ee Benefits		3901-3902	87,684.00	0_00	87,684,00	52,610.00	0,00	52,610.00	-40
AL, EMPLOYEE BENEFITS			1,304,619.00	497,677.00	1,802,296 00	1,434,798.00	366,282.00	1,801,080.00	-0
OKS AND SUPPLIES									-0
roved Textbooks and Core Curricula Materials		4100	0.00	103,602.00	103,602,00	0.00	26,605.00	26,605.00	-74
ks and Other Reference Materials		4200	0.00	0.00	0,00	0.00	0.00	0.00	0
erials and Supplies		4300	256,340.00	167,180.00	423,520,00	167,466.00	19,227,00	186,693.00	-55
capitalized Equipment		4400	67,000,00	212,478.00	279,478.00	50,000,00	15,933,00	65,933.00	-76
d		4700	0.00	0.00	0_00	0.00	0.00	0.00	-/0
AL, BOOKS AND SUPPLIES			323,340.00	483,260.00	806,600.00	217,466.00	61,765.00	279,231.00	-65
RVICES AND OTHER OPERATING									

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

46701770000000 Form 01 DABEGMHBCZ(2022-23)

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			202	1-22 Estimated Actuals			2022-23 Budgel		
Description	Resource Codes	Object Codes	Unrestricled (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
Subagreements for Services		5100	185,000.00	0.00	185,000,00	185,000_00	0.00	185,000.00	0,
Travel and Conferences Dues and Memberships		5200	15,000.00	203,847,00	218,847,00	7,395,00	15,182,00	22,577_00	-89,
Insurance		5300	13,327,00	0.00	13,327,00	10,000,00	0.00	10,000_00	-25,
Operations and Housekeeping Services		5400 - 5450 5500	145,000.00	0.00	145,000.00	160,000_00	0.00	160,000_00	10,
Rentals, Leases, Repairs, and Noncapitalized			288,250.00	3,000.00	291,250_00	384,000,00	3,000_00	367,000.00	26.
Improvements		5600	82,000,00	1,750,00	83,750.00	82,000.00	1,500,00	83,500,00	-0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0,00	0,00	0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,00	0,00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	653,801,00	227,541.00	681,342.00	617,523.00	42,910.00	660,433.00	25
Communications		5900	15,775,00	0_00	15,775.00	15,775.00	0.00	15,775.00	-25
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES							0,00	10,110,00	0
CAPITAL OUTLAY			1,398,153,00	436,138,00	1,834,291,00	1,441,693,00	62,592,00	1,504,285,00	-18
Land		6100	0.00						
Land Improvements		6170	0,00	0.00	0,00	0,00	0.00	0.00	0
Buildings and improvements of Buildings		6200	0.00	0.00	00_0	0,00	0.00	0.00	0
Books and Media for New School Libraries or			0,00	105,049,00	105,049.00	0,00	0_00	0.00	-100
Major Expansion of School Libraries		6300	0.00	0.00	0_00	0.00	0.00	0.00	0
Equipment		6400	26,500.00	30,000.00	56,500.00	25,000,00	0.00	25,000.00	-55
Equipment Replacement		6500	55,000.00	0,00	55,000.00	55,000,00	0,00	55,000.00	0
Lease Assels		6600	0.00	0.00	0.00	0,00	0,00	0.00	0
TOTAL, CAPITAL OUTLAY			81,500.00	135,049.00	216,549,00	80,000.00	0.00	80,000.00	-63
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tullion								1	
Tuilion for Instruction Under Interdistrict									
Allendance Agreements		7110	104,450,00	0.00	104,450,00	104,450.00	0.00	104,450.00	
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0
Tuilion, Excess Costs, and/or Deficit Payments					0.00	0,00	0,00	0.00	0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to County Offices		7142	0.00	0,00	0.00	0.00	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0,00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues								0.00	0
To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0.00	0.00	0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0,00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education SELPA Transfers of						0,00	0,00	0.00	U
Apportionments To Districts or Charter Schools	0500					As an infeli			
To County Offices	6500	7221	1	0.00	0,00	1.12.12	0.00	0.00	0,
To JPAs	6500	7222		0.00	0.00	and the state of the	0,00	0,00	0
ROC/P Transfers of Apportionments	6500	7223		0.00	0.00		0.00	0,00	0.
To Districts or Charter Schools	0000	-			1				
To County Offices	6360	7221	-	0.00	0.00	The second se	0.00	0.00	0
To JPAs	6360	7222		0.00	0.00	122 2 1 1 2	0.00	0.00	0,
	6360	7223	LINE AND A	0.00	0.00		0.00	0.00	0
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223	0.00	0,00	0.00	0.00	0.00	0,00	0,
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0,00	0.00	0.00	0.00	0
Debl Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.
Debt Service - Interest		7400							
Other Debt Service - Principal		7438	0.00	0.00	0,00	0.00	0.00	0,00	0
OTAL, OTHER OUTGO (excluding Transfers of		7439	0,00	0.00	0.00	0.00	0.00	0.00	0.
direct Costs)			104,450.00	0.00	104,450,00	104,450.00	0.00	104,450.00	0,
THER OUTGO - TRANSFERS OF INDIRECT OSTS									
Transfers of Indirect Costs		7310	(70.055.00)						
Transfers of Indirect Costs - Interfund		7310	(70,855.00)	70,855.00	0.00	(10, 303, 00)	10,303.00	0.00	0,
DTAL, OTHER OUTGO - TRANSFERS OF		1330	0.00	0,00	0.00	0,00	0.00	0.00	0
IDIRECT COSTS			(70,855.00)	70,855.00	0.00	(10,303.00)	10,303.00	0.00	0.
TAL, EXPENDITURES			5,808,956,00	2,137,174.00	7,946,130.00	6,421,897.00	716,770.00	7,138,667.00	-10,
TERFUND TRANSFERS									
TERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	0.00	0,00	0.
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers in		6919	0.00	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0,0
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Sierra-Plumas	Joint	Unifled
Slerra County		

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

46701770000000 Form 01 D8BEGMHBCZ(2022-23)

			202	1-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C&F
To: Child Development Fund		7611	0.00	0.00	0_00	0.00	0.00		
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00		0.00	0.09
To State School Building Fund/County School Facilities Fund		7613				0.00	0,00	0,00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0,00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	89,364.00	0.00	89,364,00	100,654,00	0.00	100,654.00	12.6%
(b) TOTAL, INTERFUND TRANSFERS OUT		1015	0,00	0,00	0.00	0.00	0.00	0,00	0.0%
OTHER SOURCES/USES			89,364.00	0.00	89,364,00	100,654.00	0,00	100,654_00	12,6%
SOURCES							U. M. SAL		
State Apportionments				1.2			and the second second		
Emergency Apportionments				이 바람이 많은 것		E.	85 B 8 B 8		
Proceeds		8931	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Disposel of Capital Assets		8953							
Other Sources		0300	0.00	0.00	0_00	0.00	0,00	0.00	0,0%
Traitsfers from Funds of Lapsed/Reorganized		8965	0.00	0.00	0.00				
Long-Term Debt Proceeds		t			0,00	0.00	0.00	0.00	0,0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00			
Proceeds from Leases		6972	0.00	0.00	0.00		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00		0.00	0.00	0.00	0,0%
c) TOTAL, SOURCES		-	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
USES				0.00	0.00	0,00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0.00	0.00		
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	0.00	0.0%
ONTRIBUTIONS						0.00	0.00	0,00	0.0%
Contributions from Unrestricted Revenues		6980	(89,209.00)	89,209.00	0.00	(225.007.00)			,
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(225,067.00)	225,067,00	0,00	0.0%
) TOTAL, CONTRIBUTIONS			(89,209.00)	89,209.00		0.00	0.00	0.00	0,0%
OTAL, OTHER FINANCING SOURCES/USES					0,00	(225,067.00)	225,067,00	0.00	0.0%
			(178,573.00)	89,209.00	(89,364.00)	(325,721.00)	225,067,00	(100,654.00)	12.6%

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

46701770000000 Form 01 D8BEGMHBCZ(2022-23)

				2021-22 Estimated Actuals	0		2022-23 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES				1			(-/	(7)	Car
1) LCFF Sources		8010-8099	5,885,473,00	0.00	5,885,473,00	6.275,730,00	0.00	6,275,730.00	
2) Federal Revenue		8100-8299	341,000,00	892,188,00	1,233,188.00	341,000,00	164,790_00		6.6
3) Other State Revenue		8300-8599	84,065,00	718,274.00	802,339.00	78,745.00	290,163.00	505,790,00	-59 0
4) Other Local Revenue		8600-8799	267,250,00	0.00	267,250_00	268,000.00	36,750.00	368,908.00	-54,0
5) TOTAL, REVENUES			6,577,788.00	1,610,462,00	8,168,250.00	6,963,475,00	491,703.00	304,750,00	14,0
B. EXPENDITURES (Objects 1000-7999)			1				451,700,00	7,455,178,00	-9.0
1) Instruction	1000-1999		2,894,562.00	1,295,041_00	4,189,603.00	3,336,557.00	673,499.00	1 040 050 00	
2) Instruction - Related Services	2000-2999		580,130_00	55,950.00	636,080,00	551,038.00		4,010,056.00	-4.3
3) Pupil Services	3000-3999		397,563,00	84,465,00	482,028.00	393,115.00		572,248.00 393,115,00	-10.0
4) Ancillary Services	4000-4999		103,755,00	20,000,00	123,755,00	92,003.00			-18.4
5) Community Services	5000-5999		7,516.00	0.00	7,516,00	0.00		93,503.00	-24_4
6) Enterprise	6000-6999		0.00	0.00	0,00	0.00		0.00	-100.0
7) General Administration	7000-7999		730,299_00	422,419,00	1,152,718,00	784,070.00	17.5	0,00	0,0
8) Plant Services	8000-8999		990,681.00	259,299.00	1,249,980_00	1,160,664.00		801,631,00	-30,5
9) Olher Oulgo	9000-99999	Except 7600-			.,_ 10,000,00	1,100,004,00	3,000,00	1,163,664,00	-6.9
10) TOTAL, EXPENDITURES	-	7699	104,450,00	0.00	104,450.00	104,450,00	0,00	104,450,00	0,0
C. EXCESS (DEFICIENCY) OF REVENUES			5,808,956_00	2,137,174,00	7,946,130,00	6,421,897.00	716,770.00	7,138,667.00	-10.25
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			768,832.00	(526,712.00)	242 420 00	544 575 00			
. OTHER FINANCING SOURCES/USES					242,120.00	541,578.00	(225,067.00)	316,511,00	30,7
1) Interfund Transfers			6						
a) Transfers In		8900-8929	0.00	0.00					
b) Transfers Oul		7600-7629	89,364.00		0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses			03,304.00	0.00	89,364,00	100,654.00	0,00	100,654.00	12,69
a) Sources		8930-8979	0.00						
b) Uses		7630-7699	0.00	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	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES			(89,209,00)	89,209,00	0.00	(225,067_00)	225,067.00	0,00	0,0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				89,209.00	(89,364.00)	(325,721_00)	225,067.00	(100,654,00)	12.6%
FUND BALANCE, RESERVES			590,259,00	(437,503.00)	152,756.00	215,857.00	0.00	215,857.00	41.3%
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791							
b) Audil Adjustments		9793	3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.00	0,00	0.00	0,00	0.0%
d) Olher Restatements		9795	3,336,838.00	437,503.00	3,774,341_00	3,927,097.00	0.00	3,927,097,00	4.0%
e) Adjusted Beginning Belance (F1c + F1d)		9795	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
P) Ending Balance, June 30 (E + F1e)		-	3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
Components of Ending Fund Balance		-	3,927,097.00	0.00	3,927,097,00	4,142,954.00	0.00	4,142,954,00	5,5%
a) Nonspendable							this of the second		
Revolving Cash		9711		1415 an 11			13 X 161 oct	1	
Stores			4,100,00	0.00	4,100,00	3,400.00	0.00	3,400.00	-17-1%
Prepaid Neme		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	996.00	0.00	998.00	0.00	0.00	0,00	-100.0%
b) Restricted		9719	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
c) Commilled		9740	0.00	0,00	0.00	0.00	0,00	0.00	0.0%
Stabilization Arrangements		0755							
Other Commitments (by Resource/Object)		9750	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
OPEB	0000	9760	594,385,00	0.00	594,385.00	594,385.00	0.00	594,385,00	0.0%
OPEB	0000	9760	594,385.00		594, 385 00			0.00	
d) Assigned	0000	9760			0.00	594, 385.00	ALC: NOT OF	594, 385, 00	
			1					1	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0,00	0,00	0.0%
e) Unassigned/Unappropriated				0.1					
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789	1,001,000.00	0.00	1,001,000.00	905,000.00	0.00	905,000.00	-9.6%
		9790	2,328,614.00	0.00	2,326,614.00		the second se		J M

Blerrs-Plumas Joint Unified Sierra County		2022-23 Budget, July 1 General Fund / County School Service Fund Restricted Detail	4670 D8BEGMHB	1770000000 Form 01 CZ(2022-23)
Resource	Description	2021-22 Estimated Actuals		2022-23 Budget
Total, Restricted Balance				Bunger
			0.00	0.00

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES			Addats		Difference
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	94,000.00	94,000.00	0.0
3) Other State Revenue		8300-8599	7,000.00	7,000.00	0.0
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	0.0
5) TOTAL, REVENUES			121,500.00	121,500.00	0.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0,0
2) Classified Salaries		2000-2999	87,697.00	95,270.00	8.6
3) Employ ee Benefits		3000-3999	44,867.00	50,014.00	11.5
4) Books and Supplies		4000-4999	70,753_00	67,400.00	-4.7
5) Services and Other Operating Expenditures		5000-5999	10,900.00	9,470.00	-13,1
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			214,217.00	222,154.00	3.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(00 747 00)	400	
D. OTHER FINANCING SOURCES/USES			(92,717.00)	(100,654.00)	8.6
1) Interfund Transfers					
a) Transfers In		8900-8929	80.204.00		
b) Transfers Out		7600-7629	89,364.00	100,654,00	12,6
2) Other Sources/Uses		10001020	0.00	0.00	0,0
a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0,00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		00000000	0.00 89,364.00	0,00	0,0
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,353.00)	100,654.00	12.6
F. FUND BALANCE, RESERVES			(0,000,00)	0.00	-100.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,353.00	0.00	
b) Audit Adjustments		9793	0.00	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			3,353.00	0.00	0.0
d) Other Restatements		9795	0,00	0.00	-100_0
e) Adjusted Beginning Balance (F1c + F1d)			3,353.00	0.00	0,0'
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	-100-01
Components of Ending Fund Balance			0,00	0,00	0.0
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.05
b) Restricted		9740	0.00	0.00	0.09
c) Committed		10	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.09
d) Assigned			0.00	0.00	0.0%
Olher Assignments		9780	0.00	0.00	0.00
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	and the second se	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
ASSETS			0.00	0.00	0-09
1) Cash					
a) in County Treasury		9110	(66,909.75)		
1) Fair Value Adjustment to Cash in County Treasury		9111			
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
ifomia Department of Education			0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	719.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(13,830.17)		
6) Stores		9320	0.00		
7) Prepald Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(80,020.92)		
H. DEFERRED OUTFLOWS OF RESOURCES			(00)010101/		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			0.00		·
1) Accounts Payable		9500			
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds			0.00		
4) Current Loans		9610	0,00		
5) Unearned Revenue		9640	111 - 211W		
6) TOTAL, LIABILITIES		9650	0.00		
			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
(G9 + H2) - (I6 + J2)			(80,020.92)		
EDERAL REVENUE					
Child Nutrition Programs		8220	84,000.00	84,000.00	
Donated Food Commodities		8221	10,000.00	10,000.00	
All Other Federal Revenue		8290	0.00	0,00	
TOTAL, FEDERAL REVENUE			94,000.00	94,000.00	(
THER STATE REVENUE					
Child Nutrition Programs		8520	7,000.00	7,000.00	
All Other State Revenue		8590	0.00	0.00	(
TOTAL, OTHER STATE REVENUE			7,000.00	7,000,00	(
THER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	
Food Service Sales		8634	20,500.00		(
Leases and Rentals		8650		20,500.00	(
Interest		8660	0.00	0.00	(
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	C
Fees and Contracts		0002	0.00	0.00	c
Interagency Services					
Other Local Revenue		8677	0,00	0,00	C
All Other Local Revenue					
TOTAL, OTHER LOCAL REVENUE		8699	0.00	0.00	C
			20,500.00	20,500,00	0
			121,500.00	121,500.00	0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	C
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	C
ASSIFIED SALARIES				Í	
Classified Support Salaries		2200	87,697,00	95,270.00	8
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0
Clerical, Technical and Office Salaries					
Clored, rechilical and Office Salaries		2400	0.00	0.00	C

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2022-23 Budget, July 1 Cafeterla Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated	2022-23 Budget	Percent
TOTAL, CLASSIFIED SALARIES			Actuals		Difference
EMPLOYEE BENEFITS			87,697,00	95,270,00	8
STRS		0404 0400			
PERS		3101-3102	0.00	0.00	C
OASDI/Medicare/Alternative		3201-3202	17,748.00	22,055.00	24
Health and Welfare Benefits		3301-3302	6,484.00	7,053.00	8
Unemployment Insurance		3401-3402	17,537.00	17,537.00	C
Workers' Compensation		3501-3502	439.00	476.00	8
OPEB, Allocated		3601-3602	2,659.00	2,893.00	8
OPEB, Active Employees		3701-3702	0.00	0.00	C
Other Employee Benefits		3751-3752	0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0
BOOKS AND SUPPLIES			44,867.00	50,014.00	11
Books and Other Reference Materials					
Materials and Supplies		4200	0.00	0.00	0.
Noncapitalized Equipment		4300	10,853.00	7,500.00	-30
Food		4400	4,900.00	4,900.00	0.
TOTAL, BOOKS AND SUPPLIES		4700	55,000.00	55,000.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES			70,753.00	67,400.00	-4.
Subagreements for Services					
Travel and Conferences		5100	0.00	0.00	0.
Dues and Memberships		5200	500.00	500.00	0,
		5300	0.00	0.00	0.
		5400-5450	0,00	0.00	0.0
Operations and Housekeeping Services		5500	0,00	0.00	0,1
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,500.00	8,070.00	-15.
Transfers of Direct Costs		5710	0.00	0,00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	900.00	900.00	0.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,900.00	9,470.00	-13.1
APITAL OUTLAY					-10.1
Buildings and Improvements of Buildings		6200	0,00	0.00	0,0
Equipment		6400	0.00	0.00	0,0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0,00	0.00	0.0
THER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0,00	0.00	0.0
Other Debt Service - Principal		7439	0,00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS					0.0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.09
TOTAL, EXPENDITURES			214,217.00	222,154.00	3.79
TERFUND TRANSFERS					0,1
INTERFUND TRANSFERS IN					
From: General Fund		8916	89,364.00	100,654.00	12.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			89,364.00	100,654.00	
NTERFUND TRANSFERS OUT				100,004.00	12.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
HER SOURCES/USES				0.00	0.0%
OURCES					
Olher Sources					

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ified 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object	D	467017700000 Form 88EGMHBCZ(2022-2
Resource Codes Object Codes 2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
unds of Lapsed/Reorganized LEAs 8965 0.00	0.60	0.09
ses 8972 0.00 purces 8979 0.00	0.00	0.09 0.09
0.00 om Lapsed/Reorganized LEAe 7651 0.00 res 7699 0.00	0.00	0.0 0.0
restricted Revenues 8960 0.00	0.00	0.0
JTIONS 8990 0.00 VCING SOURCES/USES (a - b + c - d + e) 0.00	0.00 0.00	0.0
NCING SOURCES/USES (a - b + c - d + e)	0,00 89,364.00	0.00

Sierra-Plumas	Joint Unifled
Sierra County	

2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

	Expenditures by Function			D8BEGMHBCZ(2022		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES				-		
1) LCFF Sources		8010-8099	0.00	0.00	0.0	
2) Federal Revenue		8100-8299	94,000.00	94,000,00	0.09	
3) Other Stale Revenue		8300-8599	7,000_00	7,000.00		
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	0.0	
5) TOTAL, REVENUES			121,500.00	121,500.00	0.09	
B. EXPENDITURES (Objects 1000-7999)			121,000.00	121,000,00	0.0%	
1) Instruction	1000-1999		0.00	0.00	0.03	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09	
3) Pupil Services	3000-3999		214,217.00	222,154.00	0.09	
4) Ancillary Services	4000-4999		0.00	The second s	3.79	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enlerprise	6000-6999		the second se	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES	0000 0000	Except /000-/039	0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 810)			214,217.00	222,154.00	3.7%	
D. OTHER FINANCING SOURCES/USES			(92,717.00)	(100,654,00)	8.6%	
1) Interfund Transfers						
a) Transfers In						
b) Transfers Out		8900-8929	89,364,00	100,654.00	12.6%	
2) Other Sources/Uses		7600-7629	0,00	0.00	0.0%	
a) Sources						
b) Uses		8930-8979	0.00	0,00	0.0%	
3) Contributions		7630-7699	0,00	0.00	0,0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,364.00	100,654.00	12.6%	
. FUND BALANCE, RESERVES			(3,353.00)	0.00	-100.0%	
1) Beginning Fund Balance						
a) As of July 1 - Unaudiled						
b) Audit Adjustments		9791	3,353.00	0.00	-100.0%	
c) As of July 1 - Audiled (F1a + F1b)		9793	0.00	0.00	0.0%	
d) Olher Restatements			3,353,00	0.00	-100_0%	
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%	
2) Ending Balance, June 30 (E + F1e)			3,353.00	0.00	-100.0%	
Components of Ending Fund Balance			0.00	0.00	0.0%	
a) Nonspendable						
Revolving Cash Stores		9711	0.00	0.00	0.0%	
		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed			AND PARTY IN	U DAUNA SA TRA		
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned					0.070	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated			di de mé un di M		0.078	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.02	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Slerra-Plumas Joint Unified Slerra County		2022-23 Budget, July 1 Cafeteria Special Revenue Fund Restricted Detail	4670 D8BEGMHB	1770000000 Form 13 CZ(2022-23)
Resource	Description	2021-22 Estimated Actuals		2022-23
Total, Restricted Balance				Budget
Translation of the second s			0.00	0,00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent
A. REVENUES			Actuals	N. Series and	Difference
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES				0.00	0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	119,115,00	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			119,115.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				0,00	-100.0
D. OTHER FINANCING SOURCES/USES			(119,115.00)	0.00	-100.0
1) Interfund Transfers					
a) Transfers In					
b) Transfers Oul		8900-8929	0.00	0.00	0.0
2) Other Sources/Uses		7600-7629	0.00	0,00	0.0
a) Sources					
b) Uses		8930-8979	0.00	0.00	0.0
3) Contributions		7630-7699	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0,0
			0.00	0.00	0,0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,115.00)	0.00	-100.0
- FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudiled		9791	119,115.00	0.00	-100.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			119,115.00	0.00	-100.0
d) Other Restalements		9795	0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			119,115.00	0.00	-100,04
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.04
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		15	82.0 000.02		
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					0.0
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					0.05
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
ASSETS				3.00	0.09
1) Cash					
a) in County Treasury		9110	113,093.82		
1) Fair Value Adjustment to Cash in County Treasury		9111			
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
ifomia Department of Education		0100	0.00		

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

Expenditures by Object					D8BEGMHBCZ(2022-	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			113,093.82			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00		0	
I, LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			113,093.82			
FEDERAL REVENUE						
FEMA		8281	0.00	0.00	0,0	
All Other Federal Revenue		8290	0.00	0.00	0.0	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0	
OTHER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0	
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0	
All Other State Revenue	All Other	8590	0.00	0.00	0.0	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0	
OTHER LOCAL REVENUE			0.00	0,00	0.0	
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00		
Sales		0020	0.00	0,00	0.0	
Sale of Equipment/Supplies		8631	0.00	0.00		
Leases and Rentals		8650	0.00	0.00	0.0	
Interest		8660	0.00	0.00	0.0	
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.0	
Other Local Revenue		8662	0.00	0.00	0.0	
All Other Local Revenue		1000				
All Other Transfers In from All Others		8699	0.00	0,00	0,0	
TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.0	
TOTAL, REVENUES			0.00	0,00	0.0	
			0.00	0.00	0.0	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0,00	0.0	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0	
Clerical, Technical and Office Salaries		2400	0,00	0.00	0.0	
Other Classified Salaries		2900	0.00	0.00	0.0	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0	
PERS		3201-3202	0,00	0.00	0,0	

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Sierra-Plumas	JoInt	Unified
Slerra County		

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

	Expenditures by Object			D8BEGMHBCZ(2		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
OASD //Medicare/Alternative		3301-3302	0.00	0,00	0,0	
Health and Welfare Benefits		3401-3402	0,00	0.00	0,0	
Unemployment Insurance		3501-3502	0.00	0.00	0.0	
Workers' Compensation		3601-3602	0.00	0.00	0,0	
OPEB, Allocated		3701-3702	0.00	0.00	0.0	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0	
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0	
BOOKS AND SUPPLIES			The second second			
Books and Other Reference Materials		4200	0.00	0.00	0.0	
Materials and Supplies		4300	0.00	0.00	0.0	
Noncapitalized Equipment		4400	0,00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES					0.0	
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	0,00	0.00		
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00		
Professional/Consulling Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0	
CAPITAL OUTLAY				0.00	0.0	
Land		6100	0.00	0.00	0,0	
Land Improvements		6170	0.00	0.00	0.09	
Buildings and Improvements of Buildings		6200	119,115.00	0.00	-100.09	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09	
Equipment		6400	0.00	0.00		
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			119,115.00	0.00	0.0% -100.0%	
OTHER OUTGO (excluding Transfers of indirect Costs)				0.00	-100,07	
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.08	
To County Offices		7212	0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service			0.00	0.00	0.0%	
Debt Service - Interest		7438	0.00	0.00	0.02	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.0%	
DTAL, EXPENDITURES			119,115.00		0.0%	
ITERFUND TRANSFERS			110, 110,00	0.00	-100_0%	
INTERFUND TRANSFERS IN						
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0%	
INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
From: Special Reserve Fund To: General Fund/CSSF		7612				
From: All Other Funds To: State School Building Fund/County School Facilities Fund			0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7613	0,00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0,00	0.00	0.0%	
			0.00	0.00	0.0%	

Sierra-Plumas	Joint	Unified
Slerra County		

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

46701770000000 Form 40 D8BEGMHBCZ(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budgel	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debl Proceeds					01070
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		***********	0.00	0.00	0.0%
USES					51070
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0.0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	0.0.00110.001	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

46701770000000 Form 40 D8BEGMHBCZ(2022-23)

Serie County	Expenditures by Fu					
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES				1.000		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0,00	0.00	0.0%	
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%	
5) TOTAL, REVENUES			0.00	0.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)				THE REPORT OF THE		
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00			
6) Enlerprise	6000-6999			0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Olher Oulgo		Europh 7000 7000	119,115,00	0.00	-100.0%	
10) TOTAL, EXPENDITURES	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			119,115.00	0.00	-100,0%	
FINANCING SOURCES AND USES(A5 -B10)			(119,115.00)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0,00	0.00	0.0%	
b) Transfers Oul		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(119,115.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES		0				
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	119,115.00	0.00	-100.0%	
b) Audit Adjustments		9793	0.00	0,00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			119,115.00	0.00		
d) Other Restatements		9795	0.00		-100.0%	
e) Adjusted BegInning Balance (F1c + F1d)		0100		0.00	0.0%	
2) Ending Balance, June 30 (E + F1e)			119,115.00	0.00	-100,0%	
Components of Ending Fund Balance			0,00	0.00	0.0%	
a) Nonspendable						
Revolving Cash		0711				
Stores		9711	0.00	0.00	0.0%	
Prepaid Items		9712	0.00	0.00	0.0%	
All Others		9713	0.00	0.00	0.0%	
		9719	0.00	0.00	0.0%	
b) Restricted		9740	0,00	0.00	0,0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated			Contraction of the second	N. SALW		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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Sierra-Piumas Joint Unified Sierra County	Specia	2022-23 Budget, July 1 I Reserve Fund for Capital Outlay Projects Restricted Detail		46701 D8BEGMHBC	770000000 Form 40 CZ(2022-23)
Resource	Description		2021-22 ated Actuals		2022-23 Budget
Total, Restricted Balance				0.00	0,00

	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES			Hotadio	The state of the second	Dillarance
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0
5) TOTAL, REVENUES			15,000.00	15,000.00	0,04
3. EXPENSES					
1) Certificated Salarles		1000-1999	0.00	0.00	0.0
2) Classified Salarles		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenses		5000-5999	15,000.00	15,000.00	0.0
6) Depreciation and Amortization		6000-6999	0.00		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399		0.00	0.0
9) TOTAL, EXPENSES		1300-1335	0.00	0.00	0.0
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			15,000,00	15,000.00	0.0
INANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.09
. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.04
b) Uses		7630-7699	0.00	0.00	0,0%
3) Contributions		8980-8999	0,00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
NET POSITION					0107
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,659.00	645,659,00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,659,00	645,659.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,659.00	645,659.00	
2) Ending Net Position, June 30 (E + F1e)		1	645,659,00	645,659.00	0,0%
Components of Ending Net Position			010,000.00	040,000.00	0.0%
a) Net Investment in Capital Assets		9796	0-00	0.00	0.00
b) Restricted Net Position		9797		0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
ASSETS		9790	645,659.00	645,659.00	0,0%
1) Cash					
a) in County Treasury		0140			
1) Fair Value Adjustment to Cash in County Treasury		9110	69,350,48		
b) in Banks		9111	0.00		
c) in Revolving Cash Account		9120	0.00		
d) with Fiscal Agent/Trustee		9130	0.00		
e) Collections Awaiting Deposit		9135	0.00		
2) Investments		9140	0.00		
		9150	609,261.06		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
3) Other Current Assets		9340	0.00		
,					
)) Fixed Assets			C5		

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

	Expenses by Ob		D8BEGMHBCZ(2022		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work In Progress		9450	0.00		
10) TOTAL, ASSETS			678,611.54		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	15,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	NACE AN ADD		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Totel/Net OPEB Liability		9664	0.00		
c) Compensaled Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,000.00		
DEFERRED INFLOWS OF RESOURCES			10,000,00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			663,611.54		
HER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	C
All Other State Revenue	All Other	8590	0.00	0.00	C C
TOTAL, OTHER STATE REVENUE			0.00	0.00	
HER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	C
Interest		8660	15,000.00	15,000.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	C
ther Local Revenue					
All Other Local Revenue		8699	0,00	0.00	0
OTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0
FAL, REVENUES			15,000.00	15,000.00	0
RTIFICATED SALARIES					0
ertificated Teachers' Salaries		1100	0.00	0.00	0
ertificated PupII Support Salarles		1200	0.00	0.00	0
ertificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	
ther Certificated Salaries		1900	0.00	0.00	0
DTAL, CERTIFICATED SALARIES			0.00	0.00	0
ASSIFIED SALARIES			0.00	0.00	0
		2100	0.00	0.00	
lassified Instructional Salaries			0.00	0.00	0
lassified Instructional Salaries lassified Support Salaries		2200		0.00	_
		2200 2300	0.00	0.00	0. 0.

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

46701770000000 Form 73 D8BEGMHBCZ(2022-23)

Serre County	Expenses by Object			D8BEGMHBCZ(2022-2		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Other Classified Salaries		2900	0,00	0.00	0,0	
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.	
PERS		3201-3202	0.00	0.00	0.	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.	
Health and Welfare Benefits		3401-3402	0.00	0.00	0	
Unemployment Insurance		3501-3502	0.00	0.00	0.	
Workers' Compensation		3601-3602	0.00	0.00	0	
OPEB, Allocated		3701-3702	0.00	0.00	0	
OPEB, Aclive Employees		3751-3752	0.00	0.00	0	
Other Employee Benefits		3901-3902	0.00	0.00	0	
TOTAL, EMPLOYEE BENEFITS			0.00	0,00	0	
BOOKS AND SUPPLIES				0,00	0.	
Approved Textbooks and Core Curricula Materials		4100	0,00	0.00	0.	
Books and Olher Reference Materials		4200	0.00	0.00		
Materials and Supplies		4300	0.00	0.00	0.	
Noncapitalized Equipment		4400	0.00	0.00	0	
Food		4700	0.00	0.00		
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.	
SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.	
Subagreements for Services		5100	0.00	0.00	2	
Travel and Conferences		5200	0.00	0.00	0.	
Dues and Memberships		5300	0.00		0.	
Insurance		5400-5450	0.00	0.00	0.	
Operations and Housekeeping Services		5500	0.00	0.00	0.	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.	
Transfers of Direct Costs		5710	0.00	0.00	0.	
Transfers of Direct Costs - Interfund		5750		0.00	0.	
Professional/Consulting Services and		5150	0,00	0.00	0.	
Operating Expenditures		5800	45 000 00	15 000 00		
Communications		5900	15,000.00	15,000.00	0.	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		5900	0,00	0.00	0.	
EPRECIATION AND AMORTIZATION			15,000,00	15,000.00	0.	
Depreciation Expense		6900				
Amortization Expense-Lease Assets			0.00	0,00	0.	
TOTAL, DEPRECIATION AND AMORTIZATION		6910	0,00	0.00	0.	
THER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.	
All Other Transfers Out to All Others		7000				
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7299	0.00	0.00	0.	
OTAL, EXPENSES			0.00	0.00	0.0	
ITERFUND TRANSFERS			15,000.00	15,000.00	0.0	
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In						
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0	
THER SOURCES/USES			0.00	0.00	0.0	
SOURCES						
Other Sources						
				C		
Transfers from Funds of Lepsed/Reorganized LEAs		8965	0.00	0.00	0.0	
All Other Financing Sources		8979	0.00	0.00	0.0	
(c) TOTAL, SOURCES			0.00	0.00	0_0	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0	
All Other Financing Uses		7699	0.00	0.00	0.0	
(d) TOTAL, USES			0.00	0.00		

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

Sierra-Plumas Joint Unified Sierra County	2022-23 Budget, Ju Foundation Private-Purpose Expenses by Obje	Trust Fund		D	46701770000000 Form 73 8BEGMHBCZ(2022-23
Description	Resource Cades	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					- This in the
(a + c - d + e)			0.00	0.00	0.0%

Page 4 of 6

1000-1999 2000-2999 3000-3999	8010-8099 8100-8299 8300-8599 8600-8799	0.00 0.00 0.00 15,000.00 15,000.00	0.00 0.00 0.00	0.09
2000-2999	8100-8299 8300-8599	0,00 0,00 15,000.00	0.00	
2000-2999	8300-8599	0,00 15,000.00	0.00	
2000-2999		15,000.00		
2000-2999	8600-8799			0.09
2000-2999			15,000.00	0.09
2000-2999			15,000.00	0.09
2000-2999				
		0.00	0.00	0.0%
3000-3999		0,00	0.00	0.0%
		0.00	0.00	0.09
4000-4999		0,00	0.00	0.0%
5000-5999		15,000.00	15,000.00	0.0%
6000-6999		0.00	0.00	0.09
7000-7999		0,00	0.00	0.09
8000-8999		0_00	0.00	0,0%
9000-9999	Except 7600-7699	0.00	0.00	0.09
		15,000.00	15,000.00	0.09
		1		
		0.00	0.00	0.0%
	8900-8929			
		0.00	0.00	0.0%
	1000-1029	0.00	0.00	0.0%
	8030-8070			
				0.0%
		The second s	A Design of the second se	0.0%
	0900-0999			0.0%
				0.0%
		0.00	0.00	0.0%
	0704			
			80	0.0%
	9793			0.0%
	0705			0.0%
	9190			0.0%
				0.0%
		645,659.00	645,659.00	0.0%
	0753			
		0.00	0.00	0.0%
				0.0%
		7600-7629 8930-8979 7630-7699 8980-8999 9791 9793 9795 9795	8930-8979 0.00 7630-7699 0.00 8980-8999 0.00 0.00 0.00 9791 645,659.00 9793 0.00 9795 0,00 645,659.00 645,659.00 9796 0.00	8930-8979 0.00 0.00 7630-7699 0.00 0.00 8980-8999 0.00 0.00 0.00 0.00 0.00 9791 645,859.00 645,659.00 9793 0.00 0.00 9795 0.00 0.00 645,659.00 645,659.00 645,659.00 645,659.00 645,659.00 645,659.00 9795 0.00 0.00 645,659.00 645,659.00 645,659.00

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

Sierra-Plumas Joint Unified Sierra County

Page 5 of 6

Sterre-Plumes Joint Unified Foundation		2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Restricted Detail	46701 D8BEGMHB4	770000000 Form 73 CZ(2022-23)
Resource	Description	2021-2 Estimated A		2022-23 Budget
Total, Restricted Net Position			0,00	0.00

Page 6 of 6

2022-23 Budget, July 1 Average Dally Attendance A. DISTRICT ADA

46701770000000 Form A D8BEGMHBCZ(2022-23)

	2021-22 Estimated Actuals			1			
Description	2021-22 Estimated Actuals	r		2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT					L	1	
1. Total District Regular ADA						1	
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)	396.18	396.18	396.18	396.18	396.18	396.18	
2. Total Basic Aid Choice/Court Ordered Voluntary PupII 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 abov e)			22				
3. Total Basic Ald Open Enrollment Regular ADA							
Includes Opportunity Classes, Horne & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	396.18	396,18	396.18	
5. District Funded County Program ADA a. County Community Schools							
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	2.12	2.12	
c. Special Education- NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
	12.27	12.27	12.27	12.27	12.27	12.27	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	14.39	14.39	

2022-23 Budget, July 1 Average Daily Attendance A. DISTRICT ADA

	2021-22 Estimated Actuals				2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	410.57	410.57		
7. Adults in Correctional Facilities					410.01	410.07		
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)								

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ff

2022-23 Budget, July 1 Average Daily Attendance B. COUNTY OFFICE ADA

46701770000000 Form A D8BEGMHBCZ(2022-23)

	2021-22 Estimated Actuals	3		2022-23 Bu	2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
B. COUNTY OFFICE OF EDUCA	TION							
1. County Program Alternative Education Grant ADA				1		[
a. County Group Home and Institution Pupils								
b. Juvenile Halls, Homes, and Camps								
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	.01	01						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	.01	.01		
2. District Funded County Program ADA			.01	.01	.01	.01		
a. County Community Schools	396.18	396,18	396.18					
b. Special Education-Special Day Class	3.46	3.46	3.46	396.18	396.18	396.18		
c. Special Education-NPS/LCI			0,10	3.46	3.46	3.46		
d. Special Education Extended Year								
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools								
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12,53	10.50			
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17		12.53	12.53		
B. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and 32g)	412.18	412,18			412.17	412.17		
. Adults in Correctional acilities			1 1 1 2, 10	412.18	412.18	412.18		
. County Operations Grant	15.99	15.99	15.99	15.00	15.00			
. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)		store thereast		15.99	15.99	15.99		

2022-23 Budget, July 1 Average Daily Attendance C. CHARTER SCHOOL ADA

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

2022-23 Budget, July 1 Average Daily Attendance C. CHARTER SCHOOL ADA

				1		
	2021-22 Estimated Actuals	r		2022-23 Bu	Idget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA					0.00	0.00
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00			
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d,	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09,	0.00	0.00		0.00	0.00	0.00
,		0.00	0.00	0.00	0.00	0.00

46701770000000 Form ASSET D8BEGMHBCZ(2022-23)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.0
Work in Progress			0.00			0.0
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.0
Capital assets being depreclated:						
Land Improvements	385,804.00		385,804.00			385,804.0
Buildings	8,770,545.00		8,770,545.00			8,770,545.0
Equipment	997,442.00		997,442.00	40,217.00		1,037,659.0
Total capital assets being depreciated	10,153,791.00	0.00	10,153,791.00	40,217.00	0.00	10,194,008.00
Accumulated Depreciation for:						
Land Improvements	(176,664.00)		(176,664.00)		244,895.00	(421,559.00
Buildings	(5,678,303.00)		(5,678,303.00)			(5,678,303.00
Equipment	(857,867.00)		(857,867.00)		152,055.00	(1,009,922.00
Total accumulated depreciation	(6,712,834.00)	0.00	(6,712,834.00)	0.00	396,950.00	(7,109,784.00
Total capital assets being depreciated, net excluding lease assets	3,440,957.00	0.00	3,440,957.00	40,217.00	396,950.00	3,084,224.00
Lease Assets			0.00	40,211.00	000,000.00	0.00
Accumulated amortization for lease assets						
Total lease assets,			0.00			0.00
net	0.00	0.00	0.00	0.00	0.00	0.00
Bovernmental activity apital assets, net	3,598,149.00	0.00	3,598,149.00	40,217.00	396,950.00	3,241,416.00
Business-Type Activities:						
Capital assets not being epreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
apital assets being epreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00

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

Printed: 6/14/2022 10:52:45 AM Form Last Revised: 6/1/2022 10:04:25 PM -07:00 Submission Number: D8BEGMHBCZ

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00		0.00	0.00
Accumulated amortization for lease assets			0.00			0,00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Joint Unified	
Sierra-Plumas,	Sierra County

2022-23 Budget, July 1 Cashflow Worksheet BUDGFT YFAR (1)

4670177000000 Form CASH

Sierra county			BUDGET YEAR (1)	(1)					D8BEGM	D8BEGMHBCZ(2022-23)
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH		1.33 · 14 · 15 · 1	3,927,097.00	4,023,004.00	4,573,442.00	4,674,611.00	4,345,161.00	3,797,961.00	4,221,511.00	3.719.361.00
B. RECEIPTS		La resta Caracita							-	
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		289,522.00	755,000.00	365,000.00	325,000.00		25,000.00	130,000.00	260.500.00
Property Taxes	8020-8079				68,000.00			910,000.00		650.000.00
Miscellaneous Funds	8080-8039									
Federal Revenue	8100-8299			50,090.00	20,000.00	38,750.00			175,850.00	
Other State Revenue	8300-8599					19,500.00	36,500.00	148,500.00		164,408.00
Other Local Revenue	8600-8799		9,500.00	3,800.00	10,100.00	12,500.00	4,500.00	500.00	4,000.00	65,250.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			299,022.00	808,890.00	463,100.00	395,750.00	41,000.00	1,084,000.00	309,850.00	1,140,158.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,750.00	29,950.00	205,700.00	205,700.00	205,700.00	250,950.00	275,000.00	275,000.00
Classified Salaries	2000-2999		38,865.00	45,500.00	72,500.00	65,000.00	68,500.00	85,000.00	85,000.00	85,000.00
Employ ee Benefits	3000-3999		62,500.00	95,000.00	185,000.00	185,000.00	190,000.00	195,000.00	165,000.00	165,000.00
Books and Supplies	400-4999		50,000.00	35,000.00	43,731.00	50,000.00	1,500.00	2,500.00	25,000.00	20,000.00
Services	5000-5999	and the second second	25,000.00	39,000.00	28,000.00	225,000.00	105,000.00	105,000.00	85,000.00	400,000.00
Capital Outlay	6000-6599					5,000.00	10,000.00	10,000.00	10,000.00	
Other Outgo	7000-7499	A Starting								
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			203, 115.00	244,450.00	534,931.00	735,700.00	580,700.00	648,450.00	645,000.00	945,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(3,400.00)								
Accounts Receiv able	9200-9299	(445,000.00)	35,000.00		175,000.00	12,000.00			35,000.00	9,500.00
Due From Other Funds	9310									
Stores	9320									

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

Unified	
Joint	
Plumas	County
Sierra-I	Sierra (

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

4670177000000 Form CASH D8BEGMHBCZ(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	(008.00)		998.00						
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(449,398.00)	35,000.00	998.00	175,000.00	12,000.00	0.00	00.0	35 000 00	0 500 00
Liabilities and Deferred Inflows									00.000.00	00.000.6
Accounts Pay able	9500-9599	(375,000.00)	35,000.00	15,000.00	2,000.00	1,500.00	7.500.00	12.000.00	110 000 00	1 200 00
Due To Other Funds	9610	(85,000.00)							00.000 00	00.000.1
Current Loans	9640									
Uneamed Revenues	9650	(92,000.00)							00 000 00	
Deferred Inflows of Resources	9690								34,000.00	
SUBTOTAL		(552,000.00)	35,000.00	15,000.00	2,000.00	1.500.00	7 500.00	12 000 00		
Nonoperating							20.000	12,000,00	202,000.00	1,300.00
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		102,602.00	0.00	(14,002.00)	173 000 00	10 500 00	(7 500 00)	110 000 001	_	
E. NET INCREASE/DECREASE (B - C + D)			95,907.00	550,438.00	101.169.00	(329.450.00)	(547 200 00)	112,000.00) 473 EEO 00		8,200.00
F. ENDING CASH (A + E)			4,023,004.00	4.573.442.00	4.674.611.00	4 345 161 00	-1-	1 224 544 00		203,338.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							-	00.116.127.4	3,7 (3,30).UU	3,922,719.00
								New York	A A A A A A A A A A A A A A A A A A A	

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Opticity Degrammanda control Destination of the state of the stat	Description										
10.10 1.10.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		Object	g (Ref.	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Image: section (section (sectin (section (sectin (section (section (section (section (section (se	ESTIMATES THROUGH THE MONTH OF:	JUNE									
Bit (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	A. BEGINNING CASH			3,922,719.00	4,192,519.00	4,134,019.00	4,188,119.00				
Ref Control ESO 000 (C) ESO 000 (C) ESO 000 (C) Control Contro Contro	B. RECEIPTS										
0000000 000000 000000 000000 0000000 0000000 000000 000000 0000000 0000000 000	LCFF/Revenue Limit Sources										
000.4073 000.4073 000.4073 000.4000 000.400 <th< td=""><td>Principal Apportionment</td><td>8010-8019</td><td></td><td>500,000.00</td><td></td><td>650,000.00</td><td></td><td>11,172.00</td><td></td><td>3,311,194.00</td><td>3,311,194.00</td></th<>	Principal Apportionment	8010-8019		500,000.00		650,000.00		11,172.00		3,311,194.00	3,311,194.00
000-0000 101.05000 101.0500 101.0500	Property Taxes	8020-8079			605,000.00		731,536.00			2,964,536.00	2,964,536.00
100-4238 100-4238 567,791.0 565,791.0	Miscellaneous Funds	8080-8099								0.00	0.00
800-889 900-7730 900-700 <th< td=""><td>Federal Rev enue</td><td>8100-8299</td><td></td><td>120,500.00</td><td></td><td>100,600.00</td><td></td><td></td><td></td><td>505,790.00</td><td>505,790.00</td></th<>	Federal Rev enue	8100-8299		120,500.00		100,600.00				505,790.00	505,790.00
11,000 11,000 10,000<	Other State Revenue	8300-8599								368,908.00	368,908.00
810-6329 610-6329 610-6329 71 <td>Other Local Revenue</td> <td>8600-8799</td> <td></td> <td>11,000.00</td> <td>105,000.00</td> <td></td> <td>78,600.00</td> <td></td> <td></td> <td>304,750.00</td> <td>304,750.00</td>	Other Local Revenue	8600-8799		11,000.00	105,000.00		78,600.00			304,750.00	304,750.00
600-6979 63,500.00 730,600.00 810,145.00 11,172.00 700 7455,770.00 7450,770.00 7450,720.00 7450,770.00 7450,770.0	Interfund Transfers In	8910-8929								0.00	0.00
International Existing on the set of	All Other Financing Sources	8930-8979								0.00	0.00
100-1999 215,000.00 280,000.00 265,00.00 166,075,00 166,075,00 166,075,00 166,075,00 2420,825,00 200-2999 300-3999 96,000,00 96,500,00 96,500,00 15,41100 10,1 1491,760,00 300-3999 400-499 5600,00 96,500,00 56,500,00 56,500,00 56,500,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 25,000,00 26,500,00 27,231,00 27,231,00 700-1499 500-599 55,000,00 25,000,00 25,000,00 26,000,00 26,000,00 26,000,00 27	TOTAL RECEIPTS			631,500.00	710,000.00	750,600.00	810,136.00	11,172.00	00.00	7,455,178.00	7,455,178.00
100-1990 100-1990 27,00.00 196,075.00 196,070.00 <td>DISBURSEMENTS</td> <td></td>	DISBURSEMENTS										
2000-2893 98,000.00 66,500.00 66,500.00 66,500.00 66,500.00 66,500.00 66,500.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 66,600.00 67,000.00 <t< td=""><td>Certificated Salaries</td><td>1000-1999</td><td></td><td>215,000.00</td><td>260,000.00</td><td>275,000.00</td><td>196,075.00</td><td>00.00</td><td></td><td>2,420,825.00</td><td>2,420,825.00</td></t<>	Certificated Salaries	1000-1999		215,000.00	260,000.00	275,000.00	196,075.00	00.00		2,420,825.00	2,420,825.00
300-399 (5,00,0)	Classified Salaries	2000-2999		98,000.00	96,500.00	96,500.00	112,431.00			948,796.00	948,796.00
4004-99 6,500.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 1,04,450.00	Employ ee Benefits	3000-3999		165,000.00	192,000.00	165,000.00	36,580.00			1,801,080.00	1,801,080.00
500-599 5,000.00 95,000.00 60,000.00 22,285.00 1,504,285.00 1	Books and Supplies	4000-4999		6,500.00	15,000.00	25,000.00	5,000.00			279,231.00	279,231.00
600-659 600-659 25,000.00 20,000.00 80,000 80,0	Services	5000-5999		55,000.00	95,000.00	60,000.00	282,285.00			1,504,285.00	1,504,285.00
700-749 700-749 700-749 701	Capital Outlay	6000-6599				25,000.00	20,000.00			80,000.00	80,000.00
7600-7629 7600-7629 7600-7629 100,654.00 100,664.00 100,664.00 100,664.00 100,60 100,664.00 100,664.00 100,664.00 100,654.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,664.00 100,60 100,664.00 100,664.00	Other Outgo	7000-7499					104,450.00			104,450.00	104,450.00
T630-7699 T630-7699 T630-7699 T <tht< th=""> T<td>Interfund Transfers Out</td><td>7600-7629</td><td></td><td></td><td></td><td></td><td>100,654.00</td><td></td><td></td><td>100,654.00</td><td>100,654.00</td></tht<>	Interfund Transfers Out	7600-7629					100,654.00			100,654.00	100,654.00
539,500.00 658,500.00 658,500.00 857,475.00 0.00 7,239,321.00 9111-9199 9111-9199 0.00 3,400.00 3,400.00 3,400.00 9111-9199 (3,400.00) 178,500.00 178,500.00 178,500.00 3,400.00 9110 (445,000.00) 178,500.00 178,500.00 178,500.00 3,400.00 9310 9320 (445,000.00) 178,500.00 178,500.00 178,500.00 3,400.00 9310 9320 9320 10 10 10 10 10 10 9330 9320 9320 10 10 10 10 10 10 10	All Other Financing Uses	7630-7699								0.00	0.00
911-9199 (3,400.00) (3,400.00) (3,400.00) (3,400.00) (3,400.00) 9200-9299 (445,000.00) 178,500.00 (178,500.00) (178,500.00) (445,000.00) 9310 (445,000.00) 178,500.00 (178,500.00) (178,500.00) (178,500.00) 9310 (33,00) (345,000.00) (178,500.00) (178,500.00) (178,500.00) 9320 (938,00) (178,500.00) (178,500.00) (178,500.00) (178,500.00) 9330 (938,00) (178,500.00) (178,500.00) (178,500.00) (178,500.00) 9330 (938,00) (178,500.00) (178,500.00) (178,500.00) (178,500.00)	TOTAL DISBURSEMENTS			539,500.00	658,500.00	646,500.00	857,475.00	0.00	0.00	7,239,321.00	7,239,321.00
911-9199 (3,400.00) (3,400.00) (3,400.00) (3,400.00) 9200-9299 (445,000.00) 178,500.00 (178,500.00) (178,500.00) 9310 9310 (445,000.00) (178,500.00) (178,500.00) (178,500.00) 9320 9320 (998.00) (998.00) (998.00) (998.00) (998.00)	D. BALANCE SHEET ITEMS										
Vot In Treasury 911-9199 (3,400.00) 3,400.00 <td>Assets and Deferred Outflows</td> <td></td>	Assets and Deferred Outflows										
its Receivable 9200-9299 (445,000.00) 178,500.00 178,500.00 145,00 445,00 om Other Funds 9310 10 178,500.00 178,500.00 178,500.00 145,00 145,00 om Other Funds 9310 10 10 118 145,00<	Cash Not In Treasury	9111-9199	(3,400.00)				3,400.00			3,400.00	
om Other Funds 9310 9320 9320 9330 (998.00) 1 Expenditures 9330	Accounts Receiv able	9200-9299	(445,000.00)	178,500.00						445,000.00	
9320 9320 9330 (998.00) 9330 (998.00) 99	Due From Other Funds	9310								00.00	
9330 (998.00)	Stores	9320								0.00	
	Prepaid Expenditures	9330	(998.00)							998.00	

2022-23 Budget. July 1

Joint Unified	
Sierra-Plumas	Sierra County

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

4670177000000 Form CASH D3BEGMHBCZ(2022-23)

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340									
Deferred Outflows of	0000								0.00	
Resources	9490								0.00	
SUBTOTAL		(449,398.00)	178,500.00	0.00	0.00	3,400.00	0.00	0.00	449.398.00	
Liabilities and Deferred Inflows									00000	
Accounts Payable	9500-9599	(375,000.00)	700.00	110,000.00	50,000.00	30,000.00			375 000 00	
Due To Other Funds	9610	(85,000.00)				85,000.00			85 000 00	
Current Loans	9640									
Uneamed Revenues	9650	(92,000.00)							00.000.00	
Deferred Inflows of Resources	9690								34,000.00	
SUBTOTAL									0.00	
		(nn·nnn'zec)	/00.00	110,000.00	50,000.00	115,000.00	0.00	0.00	552,000.00	
Nonoperating										
Suspense Clearing	9910								000	
TOTAL BALANCE SHEET ITEMS		102,602.00	177,800.00	(110,000.00)	(50,000.00)	(111.600.00)	0.0	00.0	(102 602 00)	
E. NET INCREASE/DECREASE (B - C + D)			269,800.00	(58,500.00)	54,100,00	(158 939 00)	11 172 DD		(102-100-100)	
F. ENDING CASH (A + E)			4,192,519.00		-10	4 079 180 00		00.0	113,233.00	00.768,612
G. ENDING CASH, PLUS CASH ACCRUALS AND				and the second second						
ADJUSTMENTS				2.5					4,040,352.00	

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Sierra-Plumas Joint Unified Sierra County		- C 50	2022-23 Budget, July 1 Cashflow Worksheet BUDGET YEAR (2)						41 D8BEGM	46701770000000 Form CASH D8BEGMHBCZ(2022-23)
Description	Object	Beginning Balances (Ref. Only)	July August		September Oct	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,029,180.00 4,029,	4,029,180.00 4,029	4,029,180.00 4,02	4,029,180.00	4.029.180.00	4.029.180.00	4 029 180 00	4 020 180 00
B. RECEIPTS			-	-	-	-		0000	00.001 030 -	1023, 100.00
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019				_					
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	00.0	000
C. DISBURSEMENTS				_	-				2	200
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employ ee Benefits	3000-3999				1					
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS					_					
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receiv able	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2	-	Page	Page 5 of 8	-	-		Form	Form Last Revised: 6/14/2022 10:53:46 AM Form Last Revised: 6/10/2022 8:56:24 PM -07:00 Submission Number: D8BEGMHBC2	Ited: 6/14/2022 /10/2022 8:56:2 sion Number: D	10:53:46 AM 10:53:46 AM 24 PM -07:00 3BEGMHBCZ

Joint Unified	
Sierra-Plumas .	Sierra County

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

4670177000000 Form CASH D8BEGMHBCZ(2022-23)

									}	
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	00.0	00.0		000	000
Liabilities and Deferred Inflows								2	0000	n.u
Accounts Pay able	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Rev enues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		00.0	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	000
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4.029.180.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

4670177000000 Form CASH GMHBCZ(2022-23)

		ā	BUDGET YEAR (2)	2)					D8BEGMH	D8BEGMHBCZ(2022-23)
Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00				
B. RECEIPTS		- WENT FOR THE LET								
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		=						00.0	
Property Taxes	8020-8079								00.0	
Miscellaneous Funds	8080-8099									
Federal Rev enue	8100-8299									
Other State Revenue	8300-8599								000	
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929								00.0	
All Other Financing Sources	6268-0568								0.00	
TOTAL RECEIPTS									0.00	
C DISRIRSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificated Salaries	1000-1999									
Classified Salaries									0.00	
	5555-0007								0.00	
	3000-3888								0.00	
books and Supplies	4000-4999	人に通言の語言							00.00	
Serv ices	5000-5999								0.00	
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			00.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										Section 2
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	109
California Department of Education SACS Web System System Version: SACS V1		Page 7 of 8	of 8				Form L	Printed: 6/14/2022 10:53:46 AM Form Last Revised: 6/10/2022 8:56:24 PM -07:00 Submission Number DRHE GMHRC2	id: 6/14/2022 10 0/2022 8:56:24 01 Number D8B	II 0:53:46 AM PM -07:00 FGMHRC7

Joint Unified	
Sierra-Plumas	Sierra County

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

46701770000000 Form CASH D8BEGMHBCZ(2022-23)

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	00.0	000	00 0	0.00	
Liabilities and Deferred Inflows							200	00.0	0.00	2-1 (ka
Accounts Pay able	9500-9599								00.0	
Due To Other Funds	9610									
Current Loans	9640									10
Uneamed Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing	9910								00.0	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0
F. ENDING CASH (A + E)			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,029,180.00	

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

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ANNUAL BL	UDGET REPORT:										
July 1, 2022	2 Budget Adoption										
	Insert "X" in applicable boxes										
x	that will be effective for the	This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.									
x	recommended reserve for ec	If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.									
	Budget available for inspection	on at:	Public Hear	ring:							
	Place:	Sierra County Office of Education	Place:	Sierra COE, Loyalton, CA							
	Date:	June 21, 2022	Date:	May 10, 2022							
			Time:	6:00 p.m.							
	Adoption Date:	June 21, 2022									
	Signed:										
		Clerk/Secretary of the Governing Board									
		Board (Original signature required)									
	- Title:	information on the budget re Nona Griesert Director of Business Services/CBO	Telephone:	(530) 993-1660, x-120 ngriesert@spjusd.org							

Criteria and Standards Review Summary

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

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

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

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		x
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		If yes, are they lifetime benefits?	x	1
		If yes, do benefits continue beyond age 65?	x	
		 If yes, are benefits funded by pay-as- you-go? 	x	
S7b	Other Self- Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	x	
		 Classified? (Section S8B, Line 1) 	x	1
		Management/supervisor/confidential? (Section S8C, Line 1)	x	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		×
		Approv al date for adoption of the LCAP or approv al of an update to the LCAP:	Jun 21,	2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		×
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		x
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	x	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-liv ing adjustment?	x	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	x	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		x

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A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x
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?	x

Sierra-Plumas Joint Unified Sierra County

ANNUAL CERTIFICATION REGARD	ING SELF-INSURED WORKERS' C	COMPENSATION CLAIMS	
board of the school district regarding	aims, the superintendent of the scho the estimated accrued but unfunded	ividually or as a member of a joint powers bol district annually shall provide informat d cost of those claims. The governing boa any, that it has decided to reserve in its	ion to the governing ind annually shall
To the County Superintendent of Schools:			
	Our district is self-insured for work Section 42141(a):	kers' compensation claims as defined in E	ducation Code
		Total liabilities actuarially determined:	\$
		Less: Amount of total liabilities reserved in budget:	\$
		Estimated accrued but unfunded liabilities:	\$ 0.00
X	This school district is self-insured the following information:	for workers' compensation claims through	a JPA, and offers
		Northeastern JPA & Tricounty Schools	Insurance
	This school district is not self-insu	red for workers' compensation claims.	
Signed			Date of Meeting:
Clerk/Secretary of the	e Governing Board		
(Original signati	ure required)		
For additional information on this certin	fication, please contact:		
Name:		Nona Griesert	
Title:		Director of Business Services/CBO	
Telephone:		(530) 993-1660, x-120	
E-mail:		ngriesert@spjusd.org	

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Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Current Expense Formula/MinImum Classroom Comp. - Actuals CEA

46701770000000
Form CEA
D8BEGMHBCZ(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,228,746.00	301	580.00	303	2,228,166.00	305	2,000.00		307	2,226,166.00	309
2000 - Classified Salaries	953,198.00	311	158,739.00	313	794,459.00	315	64,355.00		317	730,104.00	319
3000 - Employee Benefits	1,802,296.00	321	121,582.00	323	1,680,714.00	325	21,734.00		327	1,658,980.00	329
4000 - Books, Supplies Equip Replace. (6500)	861,600.00	331	0.00	333	861,600.00	335	247,398.00		337	614,202.00	339
5000 - Services, & 7300 - Indirect Costs	1,834,291.00	341	167,816.00	343	1,666,475.00	345	297,250.00		347	1,369,225.00	349
				TOTAL	7,231,414.00	365			TOTAL	6,598,677.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

(Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in

Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Fur	nctions 1000-1999)	Object		EDP No,
1. Teacher Salaries as Per EC 41011		1100	1,959,034.00	375
2. Salaries of Instructional Aides Per EC 41011		2100	229,980.00	380
3. STRS.		3101 & 3102	534,156.00	382
4. PERS		3201 & 3202	79,094.00	383
5. OASDI - Regular, Medicare and Alternative	****	3301 & 3302	46,474.00	384
6. Health & Welfare Benefits (EC 41372)				
(Include Health, Dental, Vision, Pharmaceutical, and				
Annuity Plans)		3401 & 3402	433,937.00	385
7. Unemployment Insurance.	****	3501 & 3502	11,404.00	390
8. Workers' Compensation Insurance		3601 & 3602	68,631.00	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	87,684.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3,450,394.00	395
12. Less: Teacher and Instructional Aide Salaries and				
Benefits deducted in Column 2.			900.00	
13a, Less: Teacher and Instructional Aide Salaries and				
California Department of Education SACS Web System System Version: SACS V1	age 1 of 2 For	Printed: 6/ m Last Revised: 6/10/20		

System Version: SACS V1 Form Version: 2

Submission Number: D8BEGMHBCZ

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2022-23 Budget, July 1 Current Expense Formula/Minimum Classroom Comp. - Actuals CEA

Benefits (other than Lottery) deducted in Column 4a (Extracted).		-
 Construction of a state of the second s 	2,503.00	3
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
		3
14. TOTAL SALARIES AND BENEFITS		
	3,446,991.00	3
15. Percent of Current Cost of Education Expended for Classroom		Ē
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary , 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
	.52	
6. District is exempt from EC 41372 because it meets the provisions	.02	
	1	
of EC 41374. (If exempt, enter 'X')		
of EC 41374. (If exempt, enter 'X')	x	
ART III: DEFICIENCY AMOUNT		
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. he provisions of EC 41374.		nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 he provisions of EC 41374. Minimum percentage required (60% elementary, 55% unified, 50% high)		nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 ne provisions of EC 41374. . Minimum percentage required (60% elementary, 55% unified, 50% high)		nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 ne provisions of EC 41374. . Minimum percentage required (60% elementary, 55% unified, 50% high).	and not exempt u	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Percentage required (60% elementary, 55% unified, 50% high) Percentage spent by this district (Part II, Line 15)		nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Percentage required (60% elementary, 55% unified, 50% high). Percentage spent by this district (Part II, Line 15).	and not exempt u	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Minimum percentage required (60% elementary, 55% unified, 50% high) Percentage spent by this district (Part II, Line 15). Percentage below the minimum (Part III, Line 1 minus Line 2).	and not exempt u	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Minimum percentage required (60% elementary, 55% unified, 50% high). Percentage spent by this district (Part II, Line 15). Percentage below the minimum (Part III, Line 1 minus Line 2).	and not exempt u	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Minimum percentage required (60% elementary, 55% unified, 50% high). Percentage spent by this district (Part II, Line 15). Percentage below the minimum (Part III, Line 1 minus Line 2). District's Current Expense of Education after reductions in columns 4a or 4h (Part I, EDP 360)	exempt .52	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Minimum percentage required (60% elementary, 55% unified, 50% high). Percentage spent by this district (Part II, Line 15). Percentage below the minimum (Part III, Line 1 minus Line 2). District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	exempt .52	nde
ART III: DEFICIENCY AMOUNT deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372. Minimum percentage required (60% elementary, 55% unified, 50% high). Percentage spent by this district (Part II, Line 15). Percentage below the minimum (Part III, Line 1 minus Line 2). District's Current Expense of Education after reductions in columns 4a or 4h (Part I, EDP 360)	exempt .52 exempt	nde

Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Current Expense Formula/Minimum Classroom Comp. - Budget CEB

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Form CEB
D8BEGMHBCZ(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,420,825.00	301	0.00	303	2,420,825.00	305	2,000.00		307	2,418,825.00	309
2000 - Classified Salaries	948,796.00	311	34,644.00	313	914,152.00	315	73,466.00		317	840,686.00	319
3000 - Employee Benefits	1,801,080.00	321	23,782.00	323	1,777,298.00	325	26,965.00		327	1,750,333.00	329
4000 - Books, Supplies Equip Replace. (6500)	334,231.00	331	0.00	333	334,231.00	335	119,605.00		337	214,626.00	339
5000 - Services, & 7300 - Indirect Costs	1,504,285.00	341	100,365.00	343	1,403,920.00	345	271,595.00		347	1,132,325.00	349
				TOTAL	6,850,426.00	365			TOTAL	6,356,795.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in

Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.	
1. Teacher Salaries as Per EC 41011	1100	2,145,523,00	375	
2 Salaries of Instructional Aideo Bor EC (1011		2,140,020,00	6	
2. Salaries of Instructional Aides Per EC 41011.	2100	265,290,00	380	
3. STRS	12630			
	3101 & 3102	607,985.00	382	
4. PERS				
	3201 & 3202	89,701.00	383	
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	50,827.00	384	
6. Health & Welfare Benefits (EC 41372)				
(Include Health, Dental, Vision, Pharmaceutical, and				
Annuity Plans)	3401 & 3402	436,171.00	385	
7. Unemployment Insurance				
	3501 & 3502	12,322.00	390	
8. Workers' Compensation Insurance.	3601 & 3602	74,972.00	392	
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00		
10. Other Benefits (EC 22310)	3901 & 3902	52,610.00	393	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1	395	
12. Less: Teacher and Instructional Aide Salaries and				
Benefits deducted in Column 2		0.00		
13a. Less: Teacher and Instructional Aide Salaries and				
alifomia Department of Education ACS Web System Page 1 of 2	Printed: 6 Form Last Revised: 6/10/2) 6/14/2022 10:54:		

Printed: 6/14/2022 10:54:45 AM Form Last Revised: 6/10/2022 9:12:53 PM -07:00 Submission Number: D8BEGMHBCZ

2022-23 Budget, July 1 Current Expense Formula/Minimum Classroom Comp. - Budget CEB

6,356,795.00

0.00

Benefits (other than Lottery) deducted In Column 4a (Extracted).	2,484.00	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	3,732,917.00	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.	.59	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X)		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 at the provisions of EC 41374.	ind not exempt u	nder
1. MinImum percentage required (60% elementary, 55% unified, 50% high)		

	.55	
2. Percentage spent by this district (Part II, Line 15)		1
	.59	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	0.00	

4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).

5. Deficiency Amount (Part III, Line 3 times Line 4)

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

Sierra-Plumas Joint Unified Sierra County		2022-23 Budget, July 1 Schedule of Long-Term Liabilities DEBT - Schedule of Long-Term Liabilities	es bilities			467 D8BEGMHI	4670177000000 Form DEBT D8BEGMHBCZ(2022-23)
Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Pay able			0.00			0.00	
State School Building Loans Pay able			0.00			0.00	
Certificates of Participation Pay able			0.00			0.00	
Leases Pay able			0.00			0.00	
Lease Revenue Bonds Pay able			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	594,385.00		594,385.00			594,385.00	
Total/Net OPEB Liability	594,385.00		594,385.00			594.385.00	
Compensated Absences Pay able	18,612.57		18,612.57	27.015.25		45.627.82	
Gov emmental activities long-term liabilities	1,207,382.57	0.00	1,207,382.57	27 015 25	000	1 234 397 82	00
Business-Type Activities:							
General Obligation Bonds Pay able			0.00			0.00	
State School Building Loans Pay able			0.00			0.00	
Certificates of Participation Pay able			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Pay able			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00		000	000		C
))))	00.0	0.00	0.00	0.00

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Slerra-Plumas Joint Unified Slerra County

2022-23 Budget, July 1 Every Student Succeeds Act Maintenance of Effort

Section I. Expenditure	Funds 01,	, 09, and 62		2021-22	
Section I - Expenditures	Goals	Functions	Objects	Expenditur	
A. Total state, federal, and local expenditures (all resources)	All	Alt	1000- 7999	8,035,494.	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	908,122.	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				500, 122.	
1. Community Services	All	5000-5999	1000- 7999	7,516	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	186,549.	
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.	
4. Other Transfers Out	All	9200	7200- 7299	0.	
5. Interfund Transfers Out	All	9300	7600- 7629	89,364.	
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	318,689.	
8. Tuitlon (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	Al!	8710	0,-	
 Supplemental expenditures made as a result of a Presidentially declared disaster 	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.				
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				602,118.0	
D. Plus additional MOE xpenditures:			1000- 7143, 7300- 7439		
1. ExpendItures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	92,717.0	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not includ	e expenditures in lines A or D1.			
. Total expenditures subject to IOE (Line A minus lines B and 10, plus lines D1 and D2)				6,617,971.0	
ection II - Expenditures Per DA				2021-22 Annual ADA/Exps. Per ADA	
. Av erage Daily Attendance form A, Annual ADA column, sum f lines A6 and C9) . Expenditures per ADA (Line I.E				410.5	
vided by Line II.A) Ifomia Department of Education CS Web System		Dist		16,118.9 10:56:16 A	

Sierra-Plumas Joint Unified Slerra County

2022-23 Budget, July 1 Every Student Succeeds Act Maintenance of Effort

46701770000000 Form ESMOE D8BEGMHBCZ(2022-23)

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	E 222 500 00	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	5,333,530.23	12,411.35
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,333,530.23	0.00
B. Required effort (Line A.2 times 90%)	4,800,177.21	11,170.22
C. Current year expenditures (Line I.E and Line II.B)	6,617,971.00	16,118.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	0.00
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used In Section III, Line A.1)		0.0070
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base	0.00	0.00
expenditures	0.00	0.00

23 224 00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

- 2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a

contract, rather than through pay roll, 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.

	2	
B. Salaries and Benefits - A	Other Activities	1
1. Salaries and benefits	paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 1000-69	99, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	4,961,016.00

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)

0.47%

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.

0.00

0.00

B. Abnormal or Mass Separation Costs (regulred)

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.

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

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Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	399,214.0
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line B10)	72,785.0
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.0
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.0
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)	5,031.5
6. Facilities Rents and Leases (portion relating to general administrative offices only)	0100110
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	11.2
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	
9. Carry-Forward Adjustment (Part IV, Line F)	477,041.7
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,549.3
Base Costs	511,591.1
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1 400 400 0
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,180,103.0
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	636,080.0
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	297,028.0
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	123,755.0
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	7,516.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.0
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	244,139.0
9. Other General Administration (portion charged to restricted resources or specific goals only)	13,785.0
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	44,157.0
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	348,638.0
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	1,065,499.50
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	
13. Adjustment for Employment Separation Costs	2,388.72
a. Less: Normal Separation Costs (Part II, Line A)	
	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	159,217.00
	0.00

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

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C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	
D. Preliminary Proposed Indirect Cost Rate	6.70%
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.18%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	
cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	
the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	477,041.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(7,319.54)
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 (6.11%) times Part III, Line B19); zero if negative	34,549.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (6.11%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (6.11%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	34,549.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years;	not
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	applicable
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not
LEA request for Option 1, Option 2, or Option 3	applicable
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 Is selected)	34,549.33
Ilifomia Department of Education	

Page 3 of 5

Approved indirect cost rate:	6.11%
Highest rate used	
în any	
program:	6.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
~				
01	2600	61,892.00	3,781.00	6.11%
01	3010	100,537.00	5,783.00	5.75%
01	3210	62,475.00	3,817.00	6.11%
01	3212	63,736.00	3,864.00	6.06%
01	3213	431,311.00	26,241.00	6.08%
01	3214	114,870.00	7,018.00	6.11%
01	3550	2,961,00	180.00	6.08%
01	4035	9,056.00	532.00	5.87%
01	4127	9,425.00	575.00	6.10%
01	6266	151,070.00	9,230.00	6.11%
01	6387	75,638.00	4,621.00	6.11%
01	7422	85,335.00	5,213.00	6.11%

Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Lottery Report L - Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund					
Balance	9791-9795	74,446.00		51,877.00	126,323.00
2. State Lottery Revenue	8560	66,715.00	143 E.C. 1	26,605.00	93,320.00
 Other Local Revenue Transfers from Funds of 	8600-8799	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			
6. Total Available (Sum Lines	0000	0.00		1, 1, 2, 2, 3, 1, 1	0.00
A1 through A5)		141,161.00	0.00	78,482.00	219,643.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0,00		0.00	0.00
4. Books and Supplies	4000-4999	108,661.00		78,482.00	187,143.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	32,500.00			32,500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)					
6. Capital Outlay	5100, 5710, 5800			0.00	0.00
7. Tuition	6000-6999	0.00		0.00	0.00
8. Interagency Transfers Out	7100-7199	0.00			0.00
a. To Other Districts, County Offices, and					
Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00		North With N	0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		141,161.00	0.00	78,482.00	219,643.00
C. ENDING BALANCE (Must					
equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
		,II			

Page 1 of 2

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for	Lottery: Instructional Materials (Resource 6300)*	Totals
			Expenditure	6300)"	

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

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

Sierra-Plumas Joint Unified Sierra County

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

46701770000000 Form MYP D8BEGMHBCZ(2022-23)

c	bject odes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						1
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	5.38%	6,613,365,00	4.000	
2. Federal Revenues	8100-8299	341,000.00	0.00%	341,000.00	4.02%	6,879,222.00
3. Other State Revenues	B300-8599	78,745.00	0.00%	78,745.00	-76.54% 0.00%	80,000.00
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	78,745.00
5. Other Financing Sources				200,000.00	0.00%	268,000.00
a. Transfers In	8900-8929	0.00	0.00%	İ.	0.00%	ĥ
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(225,067.00)	22.39%	(275,463.00)	2.27%	(004 747 00)
6. Total (Sum lines A1 thru A5c)		6,738,408.00		7,025,647.00	-0.02%	(281,717.00) 7,024,250.00
B. EXPENDITURES AND OTHER FINANCING USES				1,020,011,00	-0.02 %	7,024,230,00
1. Certificated Salaries						
a. Base Salaries			1.1.1	0.007.000.00	pi 🖮 🗥	
b. Step & Column Adjustment		a Constanting		2,307,282.00		2,339,363.00
c. Cost-of-Living Adjustment				32,081.00		33,060.00
d. Other Adjustments				0.00	ALC: NO	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,307,282.00	<u>10010 5 1</u>	0.00 2,339,363.00	1.5.1.1	0.00
. Classified Salaries		2,307,282.00	1.39%		1.41%	2,072,420.00
a. Base Salaries					12.19	
b. Step & Column Adjustment			13.034	846,511.00		853,985.00
c. Cost-of-Living Adjustment		는 1.11, 독극 18, Carls		7,474.00	12.347	9,419.00
d. Other Adjustments			12.5	0.00	14	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	846,511.00	0.000/	0.00 853,985.00		0.00 863,404.00
. Employ ee Benefits	3000-3999	1,434,798.00	0.88%	8	1.10%	
Books and Supplies	4000-4999	217,466.00	0.00%	1,434,798.00	3.69%	1,487,681.00
Services and Other Operating	5000-5999		0.00%	217,466.00	0.00%	217,466.00
Capital Outlay	6000-6999	1,441,693.00	0.00%	1,441,693.00	0.00%	1,441,693.00
Other Outgo (excluding Transfers Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
Other Outgo - Transfers of		104,450.00	0.00%	104,450.00	0.00%	104,450.00
direct Costs	7300-7399	(10,303.00)	0.00%	(10,303.00)	0.00%	(10,303.00)
Other Financing Uses						
a. Transfers Out	7600-7629	100,654.00	0.00%	100,654.00	0.00%	II 100,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00		0.00
. Other Adjustments (Explain in action F below)						
. Total (Sum lines B1 thru B10)		6,522,551.00	0.61%	6,562,106.00	1.45%	6,657,468.00

Sierra-Plumas Joint Unified Sierra County

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE			19108	<u> </u>		
(Line A6 minus line B11)		215,857.00	1.14.3	463,541.00	-1. ht 2	366,782.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,927,097.00	2.240	4,142,954.00		4,606,495.00
2. Ending Fund Balance (Sum lines C and D1)		4,142,954.00		4,606,495.00		4,973,277.00
3. Components of Ending Fund Balance					1=1	
a. Nonspendable	9710-9719	3,400.00	n i seri	3,400.00	1.516	3,400.00
b. Restricted	9740	A			W. West	0,400.00
c. Committed		15.15.00.000000000000000000000000000000		- DA	D.S.	
1. Stabilization Arrangements	9750	0.00			<u> 항당권</u> 9	
2. Other Commitments	9760	594,385.00		594,385.00	1.1.2	594,385.00
d. Assigned	9780	0.00			200	004,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	905,000.00	(and the second	905,000,00	12.14	905,000.00
2. Unassigned/Unappropriated	9790	2,640,169.00		3,103,710.00	Sec.	3,470,492.00
f. Total Components of Ending Fund Balance			1965	0,100,110,00	610	0,410,432.00
(Line D3f must agree with line D2)		4,142,954.00		4,606,495.00	A new	4,973,277.00
E. AVAILABLE RESERVES						
1. General Fund			in Leff			
a. Stabilization Arrangements	9750	0.00	Cto-X in	0.00		0.00
b. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
c. Unassigned/Unappropriated	9790	2,640,169.00	12-31	3,103,710.00		3,470,492.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		2 26		(2V,24)	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,545,169.00		4,008,710.00		4,375,492.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the

SACS Financial Reporting Software User Guide.

Slerra-Plumas Joint Unified Slerra County		2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted				4670177000000 Form MY D8BEGMHBCZ(2022-2		
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols, E-C/C) (D)	2024-25 Projection (E)		

Sierra-Plumas Joint Unified Slerra County

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

1					DUDEOIII	HBCZ(2022-23
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cots. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1, LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	164,790.00	0.00%	164,790,00	0.00%	164,790.00
3. Other State Revenues	8300-8599	290,163.00	0.00%	290,163.00	0.00%	290,163.00
4. Other Local Revenues	8600-8799	36,750.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources					010070	0.00
a. Transfers In	8900-8929	0.00	0.00%		0.00%	l i
b. Other Sources	8930-8979	0.00	0.00%	-	0.00%	
c. Contributions	8980-8999	225,067.00	22.39%	275,463.00	2.27%	281,717.00
6. Total (Sum lines A1 thru A5c)		716,770.00	1.90%	730,416.00	0.86%	736,670.00
B. EXPENDITURES AND OTHER FINANCING USES		Constant and the	The year		0.0070	100,010.00
1. Certificated Salaries					Sint 1	
a. Base Salaries				113,543.00	62.2	116,232.00
b. Step & Column Adjustment		As the State Solar		2,689.00		2,756.00
c. Cost-of-Living Adjustment		the second provide		0.00	i je sas	0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,543.00	2.37%	116,232.00	2.37%	118,988.00
2. Classified Salaries			2.0770		2.3170	
a. Base Salaries				102,285.00	1. 201	103,823.00
b. Step & Column Adjustment				1,538.00	10.45	2,221.00
c. Cost-of-Living Adjustment		5 V - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	-1.3	0.00		0.00
d. Other Adjustments				0.00	12.2	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,285.00	1.50%	103,823.00	2.14%	106,044.00
3. Employee Benefits	3000-3999	366,282.00	2.57%	375,701.00	0.34%	376,978.00
4. Books and Supplies	4000-4999	61,765.00	0.00%	61,765.00	0.00%	61,765.00
5. Services and Other Operating Expenditures	5000-5999	62,592.00	0.00%	62,592.00	0.00%	62,592.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,303.00	0.00%	10,303.00	0.00%	10,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		716,770.00	1.90%	730,416.00	0.86%	736,670.00

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

							10 02(1022-20
Description	Object Codes	2022-23 Budget (Form 01) (A)		% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						(-)	
(Line A6 minus line B11)			0.00	1.7.1.20	0.00		0.00
D. FUND BALANCE		-	0.00		0.00	<u>a fore</u> t	0.00
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00			0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)			0.00		0.00		0.00
3. Components of Ending Fund Balance							
a. Nonspendable	9710-9719		0.00		0		
b. Restricted	9740		0.00				
c. Committed		0-0.00	0100			1253	
1. Stabilization Arrangements	9750	0.00	(1)	1,047,27			
2. Other Commitments	9760	0.00		1 Mager	10. 30 x 10	5.24	19 an 19
d. Assigned	9780	0.00	6.5			144.15	
e. Unassigned/Unappropriated		NOS STATUS	12	1.1		1 - 2	10.1
1. Reserve for Economic Uncertainties	9789	0.00	5-				
2. Unassigned/Unappropriated	9790	0.00			0.00		0.00
f. Total Components of Ending Fund Balance					0.00		0.00
(Line D3f must agree with line D2)			0.00	185- Q	0.00		0.00
E. AVAILABLE RESERVES							
1. General Fund					Sant La		
a. Stabilization Arrangements	9750	0.00	5.8	1.1		Ku Qi⊧i	
b. Reserve for Economic Uncertainties	9789	0.00					
c. Unassigned/Unappropriated	9790		Shi			3. A 58	
(Enter reserve projections for subsequent years 1 and 2							
in Columns C and E; current year - Column A - is extracted.)				dia Pa			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		e de terre					15,611
a. Stabilization Arrangements	9750				삼겠네	1.251	18.04 B
b. Reserve for Economic Uncertainties	9789						
c. Unassigned/Unappropriated	9790		22.2	Sugar .		ALL SEL	a fuit ch
3. Total Available Reserves (Sum ines E1a thru E2c)			20			See.	
							A CANADA CANADA

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the

SACS Financial Reporting Software User Guide.

Sierra-Plumas Joint Unified Sierra County		2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted			4670177000000 Form MY D8BEGMHBCZ(2022-2		
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)	

Sierra-Plumas Joint Unified Sierra County

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

c	bject odes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projectic (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	5.38%	6,613,365,00	1.000	0.070.000
2. Federal Revenues	8100-8299	505,790.00	010070	505,790.00	not no	6,879,222
3. Other State Revenues	8300-8599	368,908.00		368,908.00	-	244,790
4. Other Local Revenues	8600-8799	304,750.00		268,000.00		368,908
5. Other Financing Sources			12.0070	200,000.00	0.00%	268,000
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0
6. Total (Sum lines A1 thru A5c)		7,455,178.00	4.04%	7,756,063.00	0.06%	7,760,920
B. EXPENDITURES AND OTHER FINANCING USES			-		0.0070	1,100,920
1. Certificated Salaries		Sec. 25-150-1			25.5%	
a. Base Salaries						
b. Step & Column Adjustment			12. 71	2,420,825.00	1. 18	2,455,595.
c. Cost-of-Living Adjustment				34,770.00		35,816.
d. Other Adjustments			S. (2)	0.00		0.
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,420,825.00	1.44%	0.00	1.40%	0.
2. Classified Salaries		The second second second	1.4470		1.46%	
a. Base Salaries			il same	948,796.00		057.000
b. Step & Column Adjustment		di sana salahi		9,012.00	1.2	957,808.
c. Cost-of-Living Adjustment		Careford and the State		0.00		11,640.
d. Other Adjustments			1.105 - 25	0.00		0.
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	948,796.00	0.95%	957,808.00	1.22%	0. 969,448.
. Employee Benefits	3000-3999	1,801,080.00	0.52%	1,810,499.00	2.99%	1,864,659.
. Books and Supplies	4000-4999	279,231.00	0.00%	279,231.00	0.00%	279,231,0
. Services and Other Operating xpenditures	5000-5999	1,504,285.00	0.00%	1,504,285.00	0.00%	1,504,285.0
Capital Outlay	6000-6999	80,000.00	0.00%	80,000.00	0.00%	80,000,0
Other Outgo (excluding Transfers Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.0
Other Outgo - Transfers of direct Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.0
Other Financing Uses						
a. Transfers Out	7600-7629	100,654.00	0.00%	100,654.00	0.00%	100,654.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
Other Adjustments				0.00	22.28	0.0
. Total (Sum lines B1 thru B10)		7,239,321.00	0.73%	7,292,522.00	1.39%	7,394,138.0
NET INCREASE (DECREASE) IN JND BALANCE fomia Department of Education S Web System				Diat		10:57:24 A

Sierra-Plumas Joint Unified Slerra County

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

Description Objec Codes		2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		215,857.00		463,541.00		366,782.00
D. FUND BALANCE			a.v. 15.			
1. Net Beginning Fund Balance (Form 01, line F1e)		3,927,097.00	1. Star	4,142,954.00	1	4,606,495.00
2. Ending Fund Balance (Sum lines C and D1)		4,142,954.00		4,606,495.00		4,973,277.00
 Components of Ending Fund Balance 						
a. Nonspendable	9710-9719	3,400.00		3,400.00	B. S. Miller	3,400.00
b. Restricted	9740	0.00	0.0-3	0.00		0,00
c. Committed			17128		的外生的	
1. Stabilization Arrangements	9750	0.00	The second	0.00	TIPLE T	0.00
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00		0.00	(ā (5))	0.00
e. Unassigned/Unappropriated					(Second)	
1. Reserv e for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
2. Unassigned/Unappropriated	9790	2,640,169.00	28.2	3,103,710.00		3,470,492.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,142,954.00		4,606,495.00	533	4,973,277.00
E. AVAILABLE RESERVES					5 81	
1. General Fund					1.00	
a. Stabilization Arrangements	9750	0.00		0.00	15.4	0.00
b. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
c. Unassigned/Unappropriated	9790	2,640,169.00	10.15	3,103,710.00	10.0	3,470,492.00
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	に行いた	0.00	- Hav)	0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,545,169.00		4,008,710.00		4,375,492.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		48.97%		54.97%		59.18%
F. RECOMMENDED RESERVES				1	20184	Sin halls
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						

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Printed: 6/14/2022 10:57:24 AM Form Last Revised: 6/10/2022 9:06:29 PM -07:00 Submission Number: D8BEGMHBCZ Sierra-Plumas Joint Unified Slerra County

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

46701770000000 Form MYP D8BEGMHBCZ(2022-23)

				D0BEGM/HBC2(2022-23		
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation				a start of	WH COM	
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special	,					
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass- through funds	s: 6			1		
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00	9 - A. J		1-22.1	
2. District ADA			Net 1		1201	
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		396.18		396.18		396.18
3. Calculating the Reserves			511		, si 11= ,, = 1	
a. Expenditures and Other Financing Uses (Line B11)		7,239,321.00		7,292,522.00		7,394,138.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,239,321.00		7,292,522.00		7,394,138.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		289,572.84		291,700.88		295,765.52
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		289,572.84		291,700.88		295,765.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Sierra-Piumas Joint Unified Sierra County

Description		2021- 22 Actual	2022-23 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved	by SELPA governance:			
I. TOTAL SELPA REVENUES				
A	. Base Plus Taxes and Excess ERAF			
	1. Base Apportionment			0.00%
	2. Local Special Education Property Taxes			0.00%
	3. Applicable Excess ERAF			0.00%
	4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
В	Program Specialist/Regionalized Services Apportionment			0.00%
с	Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D	Low Incidence Apportionment			0.00%
E	Out of Home Care Apportionment			0.00%
F	Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G	Adjustment for NSS with Declining Enrollment			0,00%
н	Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
j,	Mental Health Apportionment			0.00%
J.	Federal IDEA Local Assistance Grants - Preschool			0.00%
ĸ.	Federal IDEA - Section 619 Preschool			0.00%
L.	Other Federal Discretionary Grants			0.00%
M.	Other Adjustments.			0.00%
N.	Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA ME	MBERS			
	Sierra County Office of Education (AW00)		ļ	0.0%
	Sierra-Plumas Joint Unified (AW01)			0.0%
	Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name:		Ii		ř.
Title:				
Phone:				

Sierra-Plumas Joint Unified Sierra County	2022-23 Budget, July 1 Special Education Revenue Allocations Setup (SELPA S SEAS	46701770000000 election) Form SEAS D8BEGMHBCZ(2022-23)
Current LEA:	46-70177-0000000 Slerra-Plumas Joint Unifled	
Selected SELPA:	AW	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID AW	SELPA-TITLE Sierra County	DATE APPROVED (from Form SEA)

46701770000000 Form SIAA D8BEGMHBCZ(2022-23)

	Direct Costs - Int	erfund		t Costs - rfund	Interfue	Interferen	D	
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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	89,364.00		
Fund Reconciliation							0.00	(13,830.17)
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				1
Other Sources/Uses Detail				e.	0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detall			0.00	0.00	0.00	0.00		
Fund Reconciliation		는 바로 100km		1.00.32	0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail					C 3. D4.			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			al-Xot		89,364.00	0.00	-	
Fund Reconciliation			CHEW'S				(13,830.17)	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00	1603					
Other Sources/Uses Detail			- Carb		0.00	0.00		
Fund Reconciliation			N. 1948. 1994	1			0.00	0.00

	Direct Costs - In	terfund		t Costs - rfund	Indust			
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
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			12.5	6 5.5	0.00	0.00		
Fund Reconciliation	Berley in a set and			NZ SIGN			0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail				Salt post				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND				-44			0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		0.00	0.00	0.00		0.00		
Fund Reconciliation		A THE STORE	Sec. 1	8,789()		0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			10.64				0.00	0.00
21 BUILDING FUND						-		0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			8 E. 19	-918 a.			0.00	0.00
25 CAPITAL FACILITIES								
Expenditure Detail	0.00	0.00		NY SAN				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				1999			0.00	0.00
80 STATE SCHOOL BUILDING EASE/PURCHASE FUND							0.00	0.00

California Department of Education SACS Web System System Version: SACS V1 Form Version: 1

46701770000000 Form SIAA D8BEGMHBCZ(2022-23)

	Direct Costs - Int	terfund		t Costs - fund				
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	0.00	0.00				<u> </u>		
Other Sources/Uses Detail			1.07%, 19		0.00	0.00		
Fund Reconciliation			1.5		0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				11 사망 시	0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00		a server				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						0.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT JNITS							0.00	0.00
Expenditure Detail	0,00	0.00	1 Starter	W = 0				
Other Sources/Uses Detail			N)-23		0.00	0.00		
Fund Reconciliation			6.00	1.40	0.00	0.00	0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND				5.7			0.00	0.00
Expenditure Detail			Dirie !!	The Second			1	
Other Sources/Uses Detail	없이 공연 것 그			5.55	0.00	0.00		
Fund Reconciliation		L. D. Da Ma					0.00	0.00
2 DEBT SVC FUND FOR LENDED COMPONENT NITS							0.00	0.00
Expenditure Detail			30.55					
Other Sources/Uses Detail	的研究中心中的 。"目				0.00	0.00		
Fund Reconciliation				1-2-6			0.00	0.00
TAX OVERRIDE FUND		heta en a L & A	Sec. 1			ŀ	0.00	0.00
Expenditure Detail			1.2.1					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			A. 56.18	1516.0			0.00	0.00
DEBT SERVICE FUND		(State of the second		i tinar		-	0.00	0.00
Expenditure Detail		5						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								0.00
FOUNDATION RMANENT FUND						F	0.00	0.00

California Department of Education SACS Web System System Version: SACS V1 Form Version: 1

46701770000000 Form SIAA D8BEGMHBCZ(2022-23)

	Direct Costs	- Interfund		t Costs - rfund	Interfund	Interfund	Due From	Due T
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Othe Fund 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses			0.00	0.00				
Detail Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE							0.00	0.00
FUND								
Expenditure Detail	0.00	0.00	1 2 2 4	333				
Other Sources/Uses Detail			Terry Land					
Fund Reconciliation			10.0		0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00	Section	121				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			2112.20	hilip Ste			0.00	0.00
67 SELF-INSURANCE FUND								0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				10:23				
Fund Reconciliation			1.20		0.00	0.00		
1 RETIREE BENEFIT							0.00	0.00
Expenditure Detail						1853		
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
3 FOUNDATION RIVATE-PURPOSE RUST FUND					i.		0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation			E Robert In		0.00	12.74.5	0.00	
6 WARRANT/PASS- HROUGH FUND							0.00	0.00
Expenditure Detail					12.00	111 (J. H.		
fornia Department of Educa S Web System tem Version: SACS V1 n Version: 1	ation	Page 4 of 5		I	Form Last	Printed Revised: 6/6 Submission	 1: 6/14/2022 10 5/2022 9:33:25 5 Number: D88	0:58:13 A PM -07:0

Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Summary of Interfund Activities - Actuals

46701770000000 Form SIAA D8BEGMHBCZ(2022-23)

	Direct Costs	- Interfund		t Costs - rfund				
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
Other Sources/Uses Detail	5 Sec. 25				TINKS.			
Fund Reconciliation		and the second second	Sec. S.	15 (S 16)	ELENSE	er sek nu b	0.00	
95 STUDENT BODY FUND				1500			0.00	0.00
Expenditure Detail			10.100	10-15-6	1.15.5.1.5	1.4.1.1		
Other Sources/Uses Detail			1.4					
Fund Reconcillation			1.1	1.55.03			0,00	0.00
TOTALS	0.00	0.00	0.00	0.00	89,364.00	89,364.00	(13,830.17)	(13,830.17

Slerra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Summary of Interfund Activities - Budget

46701770000000 Form SIAB D8BEGMHBCZ(2022-23)

Description	Direct Costs - Interfund Transfers in 5750	Transfers Out 5750	Indirect Costs - Interfund 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
01 GENERAL FUND								1.34
Expenditure Detail	0.00	0.00	0.00	0.00			N ^a thi	1.1
Other Sources/Uses Detail					0.00	100,654.00		
Fund Reconciliation							l de la company	
08 STUDENT ACTIVITY SPECIAL REVENUE FUND							1007	
Expenditure Detail	0.00	0.00	0.00	0.00			162	10
Other Sources/Uses Detail					0.00	0.00	12.7	
Fund Reconciliation							1.4 E .	1.5
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				1.1
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	w low the state	1.1 1.1 1.1 1.1 1.1						
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail		in the second	1941 (M. 2016)	60.04			10.83	
Other Sources/Uses Detail							lyins.	
Fund Reconciliation								
11 ADULT EDUCATION								
Expenditure Detail	0.00	0.00	0.00	0,00			ars V	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							Single	
2 CHILD DEVELOPMENT							36	
Expenditure Detail	0.00	0.00	0.00	0.00			1811	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			2244	
Other Sources/Uses Detail				Sec. 3	100,654.00	0.00		
Fund Reconciliation				in the second				
4 DEFERRED MINTENANCE FUND				S. Marg				
Expenditure Detail	0.00	0.00					2 / S	
Other Sources/Uses Detail					0.00	0.00	1,141	
Fund Reconciliation								
5 PUPIL RANSPORTATION QUIPMENT FUND								

Printed: 6/14/2022 10:58:13 AM Form Last Revised: 1/1/0001 12:00:00 AM +00:00 Submission Number: D8BEGMHBCZ Sierra-Plumas Joint Unified Slerra County

2022-23 Budget, July 1 Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Othe Fund 9610
Expenditure Detail	0.00	0.00						3010
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	the first states			1.2017	0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail	A DUST METLON	a na station a statio	10110 1 5 2 2 3	121.32				
Other Sources/Uses Detail								
Fund Reconciliation				1 8.7 1	0,00	0.00	55.5	
18 SCHOOL BUS EMISSIONS REDUCTION FUND			23.36%					
Expenditure Detail	0.00	0.00	当时后, 这个	1 Cherry				
Other Sources/Uses Detail					0.00	0.00	21-27	
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	1. 20		120-	
Other Sources/Uses Detail				0.00		0.00		
Fund Reconciliation				ila d' rige		0.00	9.24	
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail		t ing palat p	pur the state of the				a.	
Other Sources/Uses Detail								
Fund Reconciliation			유민은 경험을 받았		0.00	0.00	1215	
1 BUILDING FUND								
Expenditure Detail	0.00	0.00		机合适合			183	
Other Sources/Uses Detail								
Fund Reconciliation				255	0.00	0.00	9.1.7S	
5 CAPITAL FACILITIES								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail							150	
Fund Reconciliation				199 State	0.00 (0.00		
STATE SCHOOL JILDING ASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00				0		
Other Sources/Uses Detail								
Fund Reconciliation			N 74.00 0 0 0		0.00 0	.00	Sec. 1	

Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers in 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds	Due To Othe Fund
35 COUNTY SCHOOL FACILITIES FUND				0.999			9310	9610
Expenditure Detail	0.00	0.00					Sugar i	kuľ
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	Sup 1	99)
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00		a mining fr				
Other Sources/Uses Detail								
Fund Reconciliation				11210	0.00	0.00	1623	
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00	1679.6 U. 185					
Other Sources/Uses Detail		1. Alex 6 17			0.00	0,00		
Fund Reconciliation	18-53-58-16-3				0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail	Content and a			144			6.24	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		and good being		No. No. /	0.00	0.00	den de la	
52 DEBT SVC FUND FOR BLENDED COMPONENT JNITS								
Expenditure Detail							1. J. S.	
Other Sources/Uses Detail								
Fund Reconciliation		P. 1975 - 2013	t të faqi në Briti	130594	0.00	0.00		
3 TAX OVERRIDE FUND	15.65			A SHELLAN		10		
Expenditure Detail						10	1922	
Other Sources/Uses Detail		S. W. WAR			0.00			
Fund Reconciliation	No fel av a sta			1-12-27	0.00	0.00		
6 DEBT SERVICE FUND			아 소설 감사 공장					
Expenditure Detail	Chief and the line			9-91-17				
Other Sources/Uses Detail					0.00		321-	
Fund Reconciliation				-	0.00	0.00		
FOUNDATION ERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				0.00		.00		
Fund Reconciliation					0	.00		
CAFETERIA ITERPRISE FUND								
fomia Department of Educati S Web System tem Version: SACS V1 I Version: 1	on	II Page 3 of 5		Eorm	P	inted: 6/14/20 1/1/0001 12:0	22 10:58:	13 AN

Sierra-Plumas Joint Unified Sierra County

2022-23 Budget, July 1 Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund 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	0.00	0.00	0.00	0.00		-		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5.1.1	1.6.71
62 CHARTER SCHOOLS ENTERPRISE FUND							199	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	de la	12.
Fund Reconciliation								
3 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					Chines 1	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							30.33	
6 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00	동생한 동네 영영					
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation			100 St. 7. 1970	And the second			1.203	
7 SELF-INSURANCE UND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		a sure the first			0.00	0.00	5.4	
Fund Reconciliation		「「ない」、「「な話」					12.1	
1 RETIREE BENEFIT								
Expenditure Detail				ALC: NAME				
Other Sources/Uses Detail					0.00			
Fund Reconciliation						2030		
3 FOUNDATION PRIVATE- URPOSE TRUST FUND								
Expenditure Detail	0.00	0.00					1.6	
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
6 WARRANT/PASS- HROUGH FUND						-10° - 11°		
Expenditure Detail		A Starting			1.5		ne rori	
Other Sources/Uses Detail								
Fund Reconciliation								
STUDENT BODY FUND				States of				
Expenditure Detail		and the second second	and the states	The second	N. M.	1. 2. 3	No.	
Other Sources/Uses Detail		and the second						

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Slerra-Plumas Joint Unified Slerra County

2022-23 Budget, July 1 Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers in 5750	Transfers Out 5750	Indirect Costs - Interfund 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
Fund Reconciliation	1. 1. ¹⁰ - 1. 1. 7. 5. 5							
TOTALS	0.00	0.00	0.00	0.00	100,654.00	100,654.00		

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear

commitments (including cost-of-living adjustments).

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

CRITERIA AND STANDARDS

1.

CRITERION: Average Daily Attendance

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

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
trict ADA (Form A, Estimated P-2 ADA column, lines A4 and		
C4):	396.18	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

		Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	
		Funded ADA	Funded ADA	(If Budget is greater	
	Fiscal Year	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2019-20)		1			
	District Regular	396	396	0	
	Charter School				
	Total ADA	396	396	N/A	Met
Second Prior Year (2020-21)					
	District Regular	409	409		
	Charter School				
	Total ADA	409	409	N/A	Met
First Prior Year (2021-22)					
	District Regular	394	396		
	Charter School		0		
	Total ADA	394	396	N/A	Met
Budget Year (2022-23)					
	District Regular	396			
	Charter School	0			
	Total ADA	396			

1B. Comparison of District ADA to the Standard

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

1a,

2.

STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year,

Explanation: (required if NOT met)

STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the 1b. previous three years.

2022-23 Budget, July 1

Criteria and Standards Review

01CS

Explanation:

(required if NOT met)

CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	396.2	
District's Enrollment Standard Percentage Level:	2.0%	

2A. Calculating the District's Enrollment Varlances

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

				Enrollment Variance Level	
		Enrollr	ment	(If Budget is greater	
Fiscal Year		Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2019-20)					
District R	egular	396	410		
Charter S	School				
Total En	rollment	396	410	N/A	Met
Second Prior Year (2020-21)					
District R	egular	396	410		
Charter S	ichool				
Total En	rollment	396	410	N/A	Met
First Prior Year (2021-22)					
District R	egular	396	410		
Charter S	chool				
Total En	rollment	396	410	N/A	Met
alifomia Department of Education ACS Web System ystem Version: SACS V1 orm Version: 2	F	Page 2 of 29	Form L	Printed: 6/14/202 ast Revised: 6/10/2022 9:13 Submission Number:	3:04 PM -07

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Form 01CS

Sierra-Plumas Joint Unified Slerra County		2022-23 Budget, July 1 Criteria and Standards Review 01CS	46701770000000 Form 01CS D8BEGMHBCZ(2022-23)
Budget Year (2022-23)			
Distr	ict Regular	410	
Char	ter School		
Tota	l Enrollment	410	
		410	

2B. Comparison of District Enrollment to the Standard

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

1a.

3.

STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year-

Explanation: (required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollmen
Third Prior Year (2019-20)				
Di	strict Regular	396	410	
CI	narter School		0	
To	tal ADA/Enrollment	396	410	96.6%
Second Prior Year (2020-21)				
Di	strict Regular	409	410	
Ct	arter School	0		
Τα	tal ADA/Enrollment	409	410	99.8%
First Prior Year (2021-22)				
Di	strict Regular	396	410	
CH	arter School			
То	tal ADA/Enrollment	396	410	96.6%
		Histo	orical Average Ratio:	97.7%

District's ADA to Enroliment Standard (historical average ratio plus 0.5%):

98.2%

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

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

		Estimated P-2 ADA	Enrollment		
		Budget	Budget/Projected		
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	396	410		1
	Charter School	0			
	Total ADA/Enrollment	396	410	96.6%	Met
1st Subsequent Year (2023-24)					
	District Regular	396	410		
	Charter School				
	Total ADA/Enrollment	396	410	96.6%	Met
2nd Subsequent Year (2024-25)					
	District Regular	396	410		
	Charter School				
	Total ADA/Enrollment	396	410	96.6%	Met

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

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

1a.

4.

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

Explanation:

(required if NOT met)



CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

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

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a,	ADA (Funded)				
	(Form A, lines A6 and C4)	410.57	410.57	410.00	410.00
b.	Prior Year ADA (Funded)		410.57	410.57	410.00
с.	Difference (Step 1a minus Step 1b)		0.00	(.57)	0.00
d.	Percent Change Due to Population	-			
	(Step 1c divided by Step 1b)		0.00%	(.14%)	0.00%

Step 2 - Change in Funding Level

Step 3 -

	LCFF Revenue Standard (Step 3, plus/minus 1%):	5.56% to 7.56%	4.24% to 6.24%	3.02% to 5.02%
	(Step 1d plus Step 2c)	6.6%	5.2%	4.0%
- Total Change in P	opulation and Funding Level			
	(Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%
С.	Percent Change Due to Funding Level			
b2.	COLA amount (proxy for purposes of this criterion)	411,687.89	355,799.04	276,544.72
b1,	COLA percentage	6.56%	5.38%	4.02%
а.	Prior Year LCFF Funding	6,275,730.00	6,613,365.00	6,879,222.00

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

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Sierra-Plumas Joint Unified Sierra County	2022-23 Budget, July 1 Criteria and Standards Review 01CS			6701770000000 Form 01CS 1HBCZ(2022-23)
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes				
(Form 01, Objects 8021 - 8089)	2,851,026.00	2,964,536.00	2,994,181.00	3,024,123.00
Percent Change from Previous Year		N/A	N/A	N/A
	Basic Ald Standard (percent change from previous year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated,

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)	5,885,473.00	6,275,730.00	6,613,365.00	6,879,222.00
District's Projected	Change in LCFF Revenue:	6.63%	5.38%	4.02%
	LCFF Revenue Standard	5.56% to 7.56%	4.24% to 6.24%	3.02% to 5.02%
	Status:	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a:

STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

5.

CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted			
	(Resources 0000-1999) Rat			
	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	
Thlrd Prior Year (2019-20)	4,035,543.81	6,471,028.47	62.4%	
Second Prior Year (2020-21)	3,782,726.29	5,024,122.75	75.3%	
First Prior Year (2021-22)	3,972,368.00	5,808,956.00	68.4%	
	Hist	orical Average Ratio:	68.7%	

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salarles and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	64.7% to 72.7%	64.7% to 72.7%	64.7% to 72.7%

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

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

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

	Budget - Unrestricted			
	(Resources	0000-1999)		
	Salaries and Total Expenditures Ratio			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
3udget Year (2022-23)	4,588,591.00	6,421,897.00	71.5%	Mət
st Subsequent Year (2023-24)	4,628,146.00	6,461,452.00	71.6%	Met
2nd Subsequent Year (2024-25)	4,723,508.00	6,556,814.00	72.0%	Met

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

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

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1a.

STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	6.56%	5.24%	4.02%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.56%	-4.76% to 15.24%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.56% to 11.56%	0.24% to 10.24%	-0.98% to 9.02%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent

years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

			Percent Change	Change Is Outside	
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range	
Federal Revenue	(Fund 01, Objects 8100-8299) (Form MYP, 1	Line A2)			
First Prior Year (2021-22)		1,233,188.00			
Budget Year (2022-23)		505,790.00	(58.99%)	Yes	
1st Subsequent Year (2023-24)		505,790.00	0.00%	Yes	
2nd Subsequent Year (2024-25)		244,790.00	(51.60%)	Yes	
	1		Driver de Cit Alor	22 14-00-40 AN	
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Sierra-Plumas Joint Unified Sierra County

		0105		D8BEGN	HBCZ(2022-23	
	Explanation: (required if Yes)	COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget. The district also anticipates receiving Forest Reserve funding in the budget year and first out year however this revenue source has not been approved beyond and into the 2nd out year, it was removed from the 2nd out year.				
	Other State Revenue (Fund 0	1, Objects 8300-8599) (Form MYP, Li	ne A3)			
First Prior Year (2021-22)			802,339.00			
Budget Year (2022-23)			368,908.00	(54.02%)	Yes	
1st Subsequent Year (2023-24)			368,908.00	0.00%	Yes	
2nd Subsequent Year (2024-25)			368,908.00	0.00%	No	
	Explanation: (required if Yes)	COVID funding sources that the d anticipated to continue in the curre from the budget.	istrict received in the pre int budget year or either	evious fiscal year 21/22 are of the out years and have	e not been remov ed	
	Other Local Revenue (Fund (01, Objects 8600-8799) (Form MYP, L	ine A4)			
First Prior Year (2021-22)			267,250.00			
Budget Year (2022-23)			304,750.00	14.03%	Yes	
1st Subsequent Year (2023-24)			268,000.00	(12.06%)	Yes	
2nd Subsequent Year (2024-25)			268,000.00	0.00%	No	
	Explanation: (required if Yes)	The district received an additional g 22/23 but is not anticipated to cont I, Objects 4000-4999) (Form MYP, Lit	inue in the out years and	Workforce Program in the d was removed from the bu	oudget year dget.	
First Prior Year (2021-22)	Books and ouppries (Fund C	r, Objects 4000-4999) (FORM MYP, CI	806,600.00			
Budget Year (2022-23)			279,231.00	(65.38%)	Yes	
1st Subsequent Year (2023-24)			279,231.00	0.00%	Yes	
2nd Subsequent Year (2024-25)			279,231.00	0.00%	No	
	Explanation: (required if Yes) Services and Other Operating	Funding sources for COVID that w anticipated to continue into the bud as well as those revenues. Expenditures (Fund 01, Objects 50	get or out years, the ex;	penditures were removed fr	22 are not orn the budget	
First Prior Year (2021-22)	and a strict operating		1,834,291.00	ne boj		
Budget Year (2022-23)			1,504,285.00	(17.99%)	Yes	
1st Subsequent Year (2023-24)			1,504,285.00	0.00%	Yes	
2nd Subsequent Year (2024-25)			1,504,285.00	0.00%	No	
	Explanation: (required if Yes)	Funding sources for COVID that wa anticipated to continue into the bud as well as those revenues.	as awarded to the distric get or out years, the exp	t in the prior fiscal year 21/ penditures were removed fr	22 are not om the budget	

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

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 2022-23 Budget, July 1

 Sierra-Plumas Joint Unified
 Criteria and Standards Review

 Sierra County
 01CS
 D8

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Object Range / Fiscal Year	Amount	Over Previous Year	Status

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

First Prior Year (2021-22)	2,302,777.00		
Budget Year (2022-23)	1,179,448.00	(48.78%)	Not Met
1st Subsequent Year (2023-24)	1,142,698.00	(3.12%)	Met
2nd Subsequent Year (2024-25)	881,698.00	(22.84%)	Not Met

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

First Prior Year (2021-22)	2,640,891.00		
Budget Year (2022-23)	1,783,516.00	(32.47%)	Not Met
1st Subsequent Year (2023-24)	1,783,516.00	0.00%	Met
2nd Subsequent Year (2024-25)	1,783,516.00	0.00%	Met

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

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

1a,

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

Explanation: Federal Revenue (linked from 6B if NOT met) COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget. The district also anticipates receiving Forest Reserve funding in the budget year and first out year however this revenue source has not been approved beyond and into the 2nd out year, it was removed from the 2nd out year.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

```
(linked from 6B
```

if NOT met)

COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget.

The district received an additional grant for the K12 Strong Workforce Program in the budget year 22/23 but is not anticipated to continue in the out years and was removed from the budget.

1b.

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

Explanation:

- Books and Supplies
 - (linked from 6B
 - if NOT met)

Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.

0.00

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE:

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

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

> a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through 1. to participating members of

the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000- 7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	6,986,821.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses				Not Met
	6,986,821.00	209,604.63	0.00	

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Sierra-Plumas Joint Unified Sierra County

8.

Electron de

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

Explanation:

(required if NOT met

and Other is marked)

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 uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
		(2019-20)	(2020-21)	(2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	720,000.00	790,000.00	1,001,000.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	1,843,050.51	1,947,356.46	2,326,614.00
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	0.00	0.00
	e. Av allable Reserves (Lines 1a through 1d)	2,563,050.51	2,737,356.46	3,327,614.00
2,	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	7,217,651.27	6,337,318.27	8,035,494.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	7,217,651.27	6,337,318.27	8,035,494.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	35.5%	43.2%	41.4%

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): 11.8% 14.4% 13.8%

¹Av ailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertaintles, 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.

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(242,210.89)	6,567,788.29	3.7%	Met
Second Prior Year (2020-21)	35,499.95	5,095,002.56	N/A	Met
First Prior Year (2021-22)	590,259.00	5,898,320.00	N/A	Met
Budget Year (2022-23) (Information only)	215,857.00	6,522,551.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a.

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level 1	District ADA	A
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

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

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District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

	Beginning Fund Balance		
(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
3,214,633.00	3,543,550.40	N/A	Met
2,802,328.00	3,301,339.51	N/A	Met
3,024,380.00	3,336,838.00	N/A	Met
3,927,097.00			
	Bala (Form 01, Line F1e, Original Budget 3,214,633.00 2,802,328.00 3,024,380.00	Original Budget Actuals 3,214,633.00 3,543,550.40 2,802,328.00 3,301,339.51 3,024,380.00 3,336,838.00	Balance z Beginning Fund Balance Belance z Beginning Fund Balance (Form 01, Line F1e, Unrestricted Column) Variance Level Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) 3,214,633.00 3,543,550.40 N/A 2,802,328.00 3,301,339.51 N/A 3,024,380.00 3,336,838.00 N/A

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

411

1.3%

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

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

1a.

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	N
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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and			
C4.	396	396	396
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted. For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

 2.
 If you are the SELPA AU and are excluding special education pass-through funds:
 a. Enter the name(s) of the SELPA(s):

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

				Year
		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,239,321.00	7,292,522.00	7,394,138.00
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)	7,239,321.00	7,292,522.00	7,394,138.00

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4.	Reserve Standard Percentage Level	4%	4%	4%	
5.	Reserve Standard - by Percent				
	(Line B3 times Line B4)	289,572.84	291,700.88	295,765.52	
6.	Reserve Standard - by Amount				
	(\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00	
7.	District's Reserve Standard				
	(Greater of Line B5 or Line B6)	289,572.84	291,700.88	295,765,52	

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

Reserve Amounts (Unrestrict	red resources 0000-1999 except Line 4):	Budget Year (2022- 23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024- 25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2,	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	905,000.00	905,000.00	905,000.00
З,	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,640,169.00	3,103,710.00	3,470,492.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000- 9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unapproprlated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	3,545,169.00	4,008,710.00	4,375,492.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	48.97%	54.97%	59.18%
	District's Reserve Standard			
	(Section 10B, Line 7):	289,572.84	291,700.88	295,765.52
	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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

1b.

No

No

No

Yes

DATA ENTRY: 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 may impact the budget?	<u> </u>

If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

la.	Does your district have projected revenues for the budget 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)?	

If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

The district has projected Forest Reserve Funding to continue in the budget and first out year. The approval of this funding Is required to continue into the 2nd out year and Is not included in the MYP

S5. Contributions

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

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

1b.

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fund 01, R	esources 0000-1999, (Object 8980)		
First Prior Year (2021-22)		(89,209.00)			
3udget Year (2022-23)	-	(225,067.00)	135,858.00	152.3%	Not Met
st Subsequent Year (2023-24)	-	(275,463.00)	50,396.00	22.4%	Not Met
2nd Subsequent Year (2024-25)		(281,717.00)	6,254.00	2.3%	Met
1b.	Transfers In, General Fund *				
First Prior Year (2021-22)		0.00			
Budget Year (2022-23)	-	0.00	0.00	0.0%	Met
st Subsequent Year (2023-24)	-	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *				
First Prior Year (2021-22)		89,364.00			
ludget Year (2022-23)	-	100,654.00	11,290.00	12.6%	Met
st Subsequent Year (2023-24)		100,654.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		100,654.00	0.00	0.0%	Met
1d.	Impact of Capital Projects				
	Do you have any capital projects that may impact the gene	eral fund operational bu	idget?	1	No

* 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

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

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The district has increased personnel and contracts for services to provide tutoring, counseling and other support services for students in need. These services were previously supported by COVID funding however these are of vital importance to our students. The district is hoping to be able to

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	(required if NOT met)	continue f	o provide these services to the st	udents even though the COVID fund	
1b.	MET - Projected transfers in hav	e not change	ed by more than the standard for t	he budget and two subsequent fiscal	y ears.
	Explanation:				
	(required if NOT met)				
1c.	MET - Projected transfers out ha	ve not chan	ged by more than the standard for	the budget and two subsequent fisca	al vears.
	Explanation:				
	(required if NOT met)				
1d,	NO - There are no capital project	s that may i	mpact the general fund operational	budget.	
	Project Information:				
	(required if YES)				
S6.	Long form Commitments				
50.	Long-term Commitments				
	Identify all existing and new mult years. Explain how any increase long-term commitments will be re	in annual pay	tments' and their annual required p y ments will be funded. Also explair	ayments for the budget year and tw n how any decrease to funding sourc	o subsequent fiscal es used to pay
	Include multiyear commitments,	, multiyear d	ebt agreements, and new programs	s or contracts that result in long-term	obligations.
S6A. Identification of the Distr	ict's Long-term Commitments				
DATA ENTRY: Click the appropria	ate button in item 1 and enter data in	n all columns	s of item 2 for applicable long-term	commitments; there are no extraction	ons in this section
1.	Does your district have long-term commitments?	(multiy ear)			
	(If No, skip item 2 and Sections S	S6B and S6C) Yes	1	
2,	If Yes to item 1, list all new and e commitments for postemploymen	existing multi t benefits of	year commitments and required an her than pensions (OPEB); OPEB i	nnual debt service amounts. Do not i s disclosed in item S7A.	nclude long-term
		# of Years	SACS Fund and C	Dbject Codes Used For:	Principal Balance
Type of C	ommitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July
Leases					1,2022-23
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		4			
		1	Unrestricted General Fund	Compensated Absences	45,628

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Other Long-term Commitments (do not include OPEB):

Has total annual payment increased over p	orior year (2021-22)?	Yes	No	No
Total Annual Payments:	35,878	45,628	0	0
Other Long-term Commitments (continued):		10,020	0	
Compensated Absences	35,878	45,628	0	
State School Building Loans				
Supp Early Retirement Program				
General Obligation Bonds				
Certificates of Participation				
Type of Commitment (continued)	(P & I)	(P & I)	(P&I)	(P & I)
T. (0	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
TOTAL:				45,62
				·

DATA ENTRY: Enter an explanation if Yes.

1a,

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

Explana	ati	on:
(required	if	Yes

to increase in total

annual pay ments)

Staff were not able to take their normal vacation time due to COVID restrictions that were previously in place. The district anticipates the staff to return to a more normal schedule and utilize their vacation time.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

Sierra-Plumas JoInt Unified Slerra County		2022-23 Budget, July 1 Criteria and Standards Review 01CS		46701770000000 Form 01CS D8BEGMHBCZ(2022-23)
ă.	Will funding sources used to pay one-time sources?	long-term commitments decrease of	or expire prior to the en	d of the commitment period, or are they
			No]
2.	No - Funding sources will not deci long-term commitment annual pay	rease or expire prior to the end of the read of the read of the reads.	he commitment period,	and one-time funds are not being used for
	Explanation: (required if Yes)			
\$7.	Unfunded Llabilities			
	Estimate the unfunded liability for other method; identify or estimate as-you-go, amortized over a spec	e the actuarially determined contribution	an pensions (OPEB) ba ution (if available); and	used on an actuarial valuation, if required, or indicate how the obligation is funded (pay-
	Estimate the unfunded liability for or other method; identify or estim approach, etc.).	self-insurance programs such as a tet the required contribution; and in	workers' compensation dicate how the obligatio	based on an actuarial valuation, if required, on is funded (level of risk retained, funding
S7A. Identification of the Distri	ct's Estimated Unfunded Liability	/ for Postemployment Benefits O	ther than Pensions (C	DPEB)
DATA ENTRY: Click the appropria 5b.	ite button in item 1 and enter data ir	n all other applicable items; there ar	e no extractions in this	section except the budget year data on line
ï	Does your district provide postem	ployment benefits other		
	than pensions (OPEB)? (If No, ski	p items 2-5)	Yes	-
2.	For the district's OPEB:			
	a. Are they lifetime benefits?		No]
	b. Do benefits continue past age 6	35?	No]
	c. Describe any other characterist required to contribute toward their	ics of the district's OPEB program own benefits:	including eligibility crite	ria and amounts, if any, that retirees are
3	a. Are OPEB financed on a pay-as	s-you-go, actuarial cost, or other m	ethod?	Actuarial
	b. Indicate any accumulated amou	unts earmarked for OPEB in a self-	insurance or	Self-Insurance Fund Governmental Fund
	gov ernmental fund			594,385 0
4.	OPEB Liabilities			
	a. Total OPEB liability			594,385.00
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5.

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b. OPEB plan(s) fiduciary	net position (if applicable)
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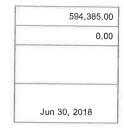
c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate

or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date

of the OPEB valuation



	Budget Year	1st Subsequent Year	2nd Subsequent Year
OPEB Contributions	(2022- 23)	(2023-24)	(2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per			
actuarial valuation or Alternative Measurement			
Method	594,385.0	594,385,0	594,385.00
D. OPEB amount contributed (for this purpose, include premiums bald to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.0	0.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	52,608.0	35,072.00	35,072,00
d. Number of retirees receiving OPEB benefits	3.0	2.00	2.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1.	Does your district operate any self-insurance programs such a compensation, employee health and welfare, or property and liab include OPEB, which is covered in Section S7A) (If No, skip in	ility? (Do not	No	
2	Describe each self-insurance program operated by the district, inc approach, basis for valuation (district's estimate or actuarial), and	luding details fo date of the valu	or each such as level of risk r uation:	etained, funding
	N/A			
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	[
	b. Unfunded liability for self-insurance programs			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2022- 23)	(2023-24)	(2024-25)
	a. Required contribution (funding) for self-insurance programs			
	b. Amount contributed (funded) for self-insurance programs			
S8.	Status of Labor Agreements			

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions		31.9	28.9	28.9	28.9
Certificated (Non-management) Sa	alary and Benefit Negotiations				
1. A	re salary and benefit negotiations settled for th	ne budget year?	Ye	S	

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 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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Contraction and an and an address of the								
2a,	Per Government Code Section 3547.5(a), date of public disclosure board meeting:			Dec	13, 2021			
2b.	Per Government Code Section 3547.5(b), was the agreement certified			1				
	by the district superintendent and chief business	official?				Yes		
	If Yes, date of certification:	Superint	endent and	СВО	Dec	13, 2021		
3.	Per Government Code Section 3547.5(c), was a b	udget rev	ision adop	ted				
	to meet the costs of the agreement?					Yes		
	If Yes, date of adoption:	budget r	evision boa	ard	Dec	13, 2021		
4.	Period covered by the agreement:	Begin Date:	Jul 01	, 2021		End Date:	Jun 30, 2023	
5.	Salary settlement:			Budget	Year	1st Subseq	uent Year	2nd Subsequent Year
				(2022-	23)	(2023	-24)	(2024-25)
	Is the cost of salary settlement included in the build and multiyear	dget						
	projections (MYPs)?			Ye	5	Ye	s	Yes
		e Year A	greement			1		
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Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement % change in salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used General fund, unrestricted and restricted source 6. Cost of a one percent increase in salary and statutory benefits Budget (2022 7. Amount included for any tentative salary schedule increases	d to support r ces as per sta		0.0 onts: 2nd Subsequent Year (2024-25)
from prior year or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used General fund, unrestricted and restricted source Megotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022	.1 d to support r ces as per sta	0.0 multiy ear salary commitme aff assignment. 1st Subsequent Year	0.0 Inits: 2nd Subsequent Year
Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used General fund, unrestricted and restricted source 6. Cost of a one percent increase in salary and statutory benefits Budget (2022)	.1 d to support r ces as per sta	0.0 multiy ear salary commitme aff assignment. 1st Subsequent Year	0.0 Inits: 2nd Subsequent Year
Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Identify the source of funding that will be used General fund, unrestricted and restricted source Negotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022)	.1 d to support r ces as per sta	0.0 multiy ear salary commitme aff assignment. 1st Subsequent Year	0.0 Inits: 2nd Subsequent Year
% change in salary schedule from prior year (may enter text, such as "Reopener") 0. Identify the source of funding that will be used General fund, unrestricted and restricted source Megotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022) 1	.1 d to support r ces as per sta	0.0 multiy ear salary commitme aff assignment. 1st Subsequent Year	0.0 Inits: 2nd Subsequent Year
from prior year (may enter text, such as "Reopener") 0. Identify the source of funding that will be used General fund, unrestricted and restricted source Megotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022) (2022)	d to support r ces as per sta	multiy ear salary commitme aff assignment. 1st Subsequent Year	2nd Subsequent Year
General fund, unrestricted and restricted source Negotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022)	t Year	aff assignment. 1st Subsequent Year	2nd Subsequent Year
Negotiations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Budget (2022)	t Year	1st Subsequent Year	Subsequent Year
6, Cost of a one percent increase in salary and statutory benefits Budget (2022)			Subsequent Year
Budget			Subsequent Year
(2022			Subsequent Year
	2-23)	(2023-24)	(2024-25)
7. Amount included for any tentative salary schedule increases			
Budget	Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits (2022-	!-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and Yes	s	Yes	Yes
2. Total cost of H&W benefits	432525	432525	432525
3. Percent of H&W cost paid by employer 84.0)%	84.0%	84.0%
4. Percent projected change in H&W cost over prior year	%	.1%	.1%
Certificated (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget? No	b		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			
Budget	Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non- management) Step and (2022- Column Adjustments	-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs? Yes	s	Yes	Yes
2. Cost of step & column adjustments	89360	98102	35816
3. Percent change in step & column over prior year 4.3%	%	4.5%	2.0%
Budget	Year	1st Subsequent Year	2nd Subsequent Year

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Certificated (Non-manageme	nt) Attrition (layoffs and retirements)		(2022-23)	(2023-24)		(2024-25)
٩.	Are savings from attrition included in the bu	udget and MYPs?	Yes	Yes		Yes
2.	Are additional H&W benefits for those laid- included in the budget and MYPs?	off or retired employee	s Yes	Yes		Yes
Certificated (Non-manageme	nt) - Other					
_	hanges and the cost impact of each change (i.e	class size hours of	employment, leave of	fobseres beruses at-		
•	N/A	., 01033 3126, 110013 01	employment, leave of	r absence, bonuses, etc	.):	
SIR Cost Applicate of District	Af 1 - L					
	t's Labor Agreements - Classified (Non-man ble data items; there are no extractions in this s					
	ble data items, there are no extractions in this s					2nd
		Prior Year (2nd Interim)	Budget Year	1st Subsequent	Year	Subsequent Year
Number of standing to a		(2021-22)	(2022-23)	(2023-24)		(2024-25)
Number of classified(non - man	agement) FTE positions	25	.3 2	6.2	26.2	26.2
Classified (Non-management)	Salary and Benefit Negotiations					
1.	Are salary and benefit negotiations settled f	or the hudget veer?		Yes		
		nd the corresponding p	ublic disclosure docum	nents have been filed wi	ith the C	DE, complete
	If Yes, a complete	nd the corresponding p questions 2-5.	ublic disclosure docun	nents have not been file	d with th	e COE,
	If No, ide complete	entify the unsettled neg questions 6 and 7.	otiations including any	y prior year unsettled ne	gotiation	s and then
Negotiations Settled	·					
2a,	Per Government Code Section 3547,5(a), da	te of public disclosure				
	board meeting:		D	lec 13, 2021		
2b.	Per Government Code Section 3547.5(b), wa	as the agreement certifi				
	by the district superintendent and chief busir	ness official?		Yes		
	lf Yes, da certificatio	ate of Superintendent a on:	IND CBO D	lec 13, 2021		
3.	Per Government Code Section 3547.5(c), wa	is a budget revision ad	opted			
	to meet the costs of the agreement?			Yes		
	If Yes, da adoption:	ate of budget revision b	board D	ec 13, 2021		
4.2	Period covered by the agreement:	Begin Date: Jul	01, 2021		n 30, 023	
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5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement and multly ear	included in the budget			1
	projections (MYPs)?		Yes	Yes	Yes
		One Year Agreeme		103	
		Total cost of salary settlement			
		% change in salary schedule from prlor year			
		ог			
		Multiyear Agreemer	nt		
		Total cost of salary settlement	18861	0	0
		% change in salary schedule from prior year (may enter text, such as "Reopener")	5.3%	0.0%	0.0%
		Identify the source of funding that			
Negotiations Not Settled					
6.	Cost of a one percent increase in	notes and statute to the	I		
	order of a one percent increase in	salary and statutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
_			(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative	salary schedule increases			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) H	ealth and Welfare (H&W) Benefit	s	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit change: MYPs?	s included in the budget and	Yes	Yes	Yes
2.	Total cost of H&W benefits		183004	183004	183004
3.	Percent of H&W cost paid by emp	loyer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W	cost over prior year	.1%	-1%	1.0%
Classified (Non-management) Pr	rior Year Settlements			L	
Are any new costs from prior year	settlements included in the budget	?	No		
	If Yes, amount of new costs inclue	ded in the budget and MYPs			
	If Yes, explain the nature of the ne	ew costs:			
	L.		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) St	ep and Column Adjustments	-	(2022-23)	(2023-24)	(2024-25)
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Sierra-Plumas Joint Unified Slerra County	2022-23 Budget, July 1 Criteria and Standards Review 01CS	F		6701770000000 Form 01CS HBCZ(2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments	40739	9012	11640
3.	Percent change in step & column over prior year	4.5%	1.0%	2.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all app	oplicable data items; there are no	extractions in this section.
---------------------------	------------------------------------	------------------------------

	Prior Year (2nd Budget Year 1st Subsequent Interim)		1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	1.8	1.8	1.8	1.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1.

Are salary and benefit negotiations settled for the budget year?



If Yes, complete question 2,

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations Settled

If n/a, skip the remainder of Section S8C.

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			DoBEG	WINDCZ(2022-
2.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequen Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear			T
	projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	2508	0	1
	% change in salary schedule from prior year (may enter text,			
Negotiations Not Settled	such as "Reopener")	5.3%	0.0%	0.0%
З,	Cost of a one percent increase in salary and statutory benefits		1	
		Budget Year	1st Subsequent Year	2nd Subsequen
		(2022-23)	(2023-24)	Year (2024-25)
4.	Amount included for any tentative salary schedule increases		(2023-24)	(2024-25)
Management/Supervisor/Con	fidential	Budget Year	1st Subsequent Year	2nd Subsequen Year
Health and Welfare (H&W) Benefits		(2022-23)	(2023-24)	(2024-25)
٦.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	35072	35072	350
3.	Percent of H&W cost paid by employer	76.0%	76.0%	76.0%
4.	Percent projected change in H&W cost over prior year	.1%	.1%	.1%
Management/Supervisor/Con	fidential	Budget Year	1st Subsequent Year	2nd Subsequen Year
Step and Column Adjustment	is a second s	(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	X		
2,	Cost of step and column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year	4385	4385	438
	, orden onlange in step a column over prior year	2.0%	2.0%	2.0%
/lanagement/Supervisor/Cont	fidentlal	Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonu	ises, etc.)	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	
2.	Total cost of other benefits		No	No
3.	Percent change in cost of other benefits over prior year			
S9.	Local Control and Accountability Plan (LCAP)		ľ	
			04D-00-0	
	Confirm that the school district's governing board has adopted an LC/ DATA ENTRY: Click the appropriate Yes or No button in item 1, and e		CAP effective for the budge	∋tyear.
		antei the date in item 2.	r	
	 Did or will the school district's governing board adopt an LCAP or an year? 	n update to the LCAP ef	fective for the budget	Yes
	2. Adoption date of the LCAP or an update to the LCAP.			Jun 21, 2022
S10.	LCAP Expenditures		1	
lifomia Department of Educatio CS Web System stem Version: SACS V1	Page 28 of 29	Form La	Printed: 6/14/202 ast Revised: 6/10/2022 9:13 Submission Number, i	3:04 PM -07:0
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	1			

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described		
in the Local Control and Accountability Plan and Annual Update Template?	Yes	

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a	
	negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	
		Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the	
	enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget	
	or subsequent years of the agreement would result in salary increases that	No
	are expected to exceed the projected state funded cost-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
	retired employ ees?	No
A7.	Is the district's financial system independent of the county office system?	
		Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Νο
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)

End of School District Budget Criteria and Standards Review