# Unaudited Actuals Fiscal Year 2022-23 County Office Appropriations Limit Calculations

		2022-23 Calculations		2023-24 Calculations			
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
PRIOR YEAR DATA  (2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE.  LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)		2021-22 Actual			2022-23 Actual		
PRIOR YEAR APPROPRIATIONS LIMIT							
Program Portion of Prior Year Appropriations Limit							
(A3 times [A6 divided by (A6 plus A7)], not to exceed A6)							
Excess is added to Other Services portion.	0.00		0.00			0.0	
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	273,977.77		273,977.77		Î	294,663.0	
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	273,977.77		273,977.77			294,663.0	
PRIOR YEAR GANN ADA							
4. Program ADA (Preload/Line B3, PY column)	.01		.01				
5. Other ADA (Preload/Line B4, PY column)	410.57		410.57			410.	
PRIOR YEAR LCFF							
LCFF Alternative Education Grant (Preload/Line A28,							
Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	0.00		0.00			0.	
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	911,772.00		911,772.00			911,772.	
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Ad	justments to 2021	-22	Adj	ustments to 2022	-23	
ADJUSTMENTS TO PRIOR YEAR LIMIT							
Reorganizations and Other Transfers							
Temporary Voter Approved Increases							
10. Less: Lapses of Voter Approved Increases							
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT							
(Lines A8 plus A9 minus A10)		I	0.00			0.	
12. Adjustments to Program Portion							
([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.	
13. Adjustments to Other Services Portion							
(Lines A11 minus A12)			0.00			0.	
ADJUSTMENTS TO PRIOR YEAR ADA  (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)							
14. Adjustments to Program ADA							
15. Adjustments to Other ADA					Ť		
CURRENT YEAR GANN ADA							
CURRENT YEAR PROGRAM ADA	202	22-23 Annual Rep	ort	2023	3-24 Annual Estin	nate	
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE							
Total County Program ADA (Form A, Line B1d)	.01	0.00	.01	.01	0.00		
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.	
Total Current Year ADA (Lines B1 through B2)	.01	0.00	.01	.01	0.00		
	2	2022-23 P2 Repor	t	20	023-24 P2 Estimat	е	
CURRENT YEAR DISTRICT ADA							
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			410.57			364.	
CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget		
					1 1		
AID RECEIVED		1				0.	
AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	526 20		£36 30	0.00			
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)	536.38		536.38	0.00			
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)	258.40		258.40	0.00		0.	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)	258.40 0.00		258.40 0.00	0.00		0	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subv entions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)	258.40 0.00 80,426.63		258.40 0.00 80,426.63	0.00 0.00 75,000.00		75,000	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subv entions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)	258.40 0.00 80,426.63 2,151.41		258.40 0.00 80,426.63 2,151.41	0.00 0.00 75,000.00 2,200.00		75,000 2,200	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)	258.40 0.00 80,426.63 2,151.41 162.63		258.40 0.00 80,426.63 2,151.41 162.63	0.00 0.00 75,000.00 2,200.00 100.00		0 0 75,000 2,200 100	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00		0 75,000 2,200 100 1,500	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)  8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00		0 0 75,000 2,200 100 1,500	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subv entions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)  8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  9. Penalties and Int. from Delinquent Taxes (Object 8048)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00 0.00		0 0 75,000 2,200 100 1,500	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)  8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  9. Penalties and Int. from Delinquent Taxes (Object 8048)  10. Receipts from County Bd. of Supervisors (Object 8070)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00 0.00 0.00		0 0 75,000 2,200 100 1,500 0	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)  8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  9. Penalties and Int. from Delinquent Taxes (Object 8048)  10. Receipts from County Bd. of Supervisors (Object 8070)  11. Other In-Lieu Taxes (Object 8082)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00 0.00 0.00		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00 0.00 0.00	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00 0.00 0.00 0.00		0. 75,000. 2,200. 100. 1,500. 0. 0.	
AID RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  1. Homeowners' Exemption (Object 8021)  2. Timber Yield Tax (Object 8022)  3. Other Subventions/In-Lieu Taxes (Object 8029)  4. Secured Roll Taxes (Object 8041)  5. Unsecured Roll Taxes (Object 8042)  6. Prior Years' Taxes (Object 8043)  7. Supplemental Taxes (Object 8044)  8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  9. Penalties and Int. from Delinquent Taxes (Object 8048)  10. Receipts from County Bd. of Supervisors (Object 8070)	258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00		258.40 0.00 80,426.63 2,151.41 162.63 1,394.91 0.00 0.00	0.00 0.00 75,000.00 2,200.00 100.00 1,500.00 0.00 0.00		0.0 0.75,000.2,200.100.11,500.00.00.00.00.00.00.00.00.00.00.00.00.	

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#### Unaudited Actuals Fiscal Year 2022-23 County Office Appropriations Limit Calculations

	y County Office Appropriations Limit	1			ı	D8AZT8	
		2022-23 Calculations				2023-24 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
15.	Penalties and Int. from Delinquent Non-LCFF						
	Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		
16.	Transfers to Charter Schools						
17	in Lieu of Property Taxes (Object 8096)  TOTAL TAXES AND SUBVENTIONS						
17.		84,930.36	0.00	84,930.36	78,800.00	0.00	78,80
	(Lines C1 through C16)	04,930.36	0.00	04,930.30	70,000.00	0.00	70,00
OTHE	ER LOCAL REVENUES (Funds 01, 09, and 62)						
18.	To General Fund from Bond Interest and Redemption						
	Fund (Excess debt service taxes) (Object 8914)						
19.	TOTAL LOCAL PROCEEDS OF TAXES						
	(Lines C17 plus C18)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,80
EXCL	LUDED APPROPRIATIONS						
20a.	Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated						
	amounts)			35,126.00			47,98
	Qualified Capital Outlay Projects			0.00			
OTHE	ER EXCLUSIONS						
21.	Americans with Disabilities Act						
22.	Unreimbursed Court Mandated Desegregation Costs						
23.	Other Unfunded Court-ordered or Federal Mandates						
24.	TOTAL EXCLUSIONS (Lines C20 through C23)			35,126.00			47,98
STAT	E AID RECEIVED (Funds 01, 09, and 62)						
25.		1,784,622.00		1,784,622.00	1,482,464.00		1,482,46
26.	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		
27.	TOTAL STATE AID RECEIVED						
	(Line C25 plus C26)	1,784,622.00	0.00	1,784,622.00	1,482,464.00	0.00	1,482,46
DATA	A FOR INTEREST CALCULATION						
28.		4,232,642.93		4,232,642.93	3,097,863.00		3,097,86
29.	Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	78,105.57		78,105.57	78,105.57		78,10
	ROPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
	LIMINARY APPROPRIATIONS LIMIT			1			
	Revised Prior Year Program Limit (Lines A1 plus A12)			0.00	1		
	Inflation Adjustment			1.0755			1.
3.	Program Population Adjustment (Lines B3 divided						
	by [A4 plus A14]) (Round to four decimal places)			1.0000			1.
4.	PRELIMINARY PROGRAM LIMIT						
	(Lines D1 times D2 times D3)			0.00			
5.	Revised Prior Year Other Services Limit						
	(Lines A2 plus A13)			273,977.77			294,66
6.	Inflation Adjustment			1.0755			1.
7.	Other Services Population Adj. (Lines B4 divided						
	by [A5 plus A15]) (Round to four decimal places)			1.0000			0.
8.	PRELIMINARY OTHER SERVICES LIMIT						
	(Lines D5 times D6 times D7)			294,663.09			273,49
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT						
	(Lines D4 plus D8)			294,663.09			273,49
APPR	ROPRIATIONS SUBJECT TO THE LIMIT						
				84,930.36			78,80
	Local Revenues Excluding Interest (Line C19)						
	Preliminary State Aid Calculation						
	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit						
	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then			244.858 73			242 67
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			244,858.73			242,67
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes			244,858.73			242,67
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			244,858.73			
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29]						8,31
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			6,200.06			8,31
11.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])  b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			6,200.06			8,31 87,11
11. 12.	Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])  b. Total Local Proceeds of Taxes (Lines D10 plus D12a)  State Aid in Proceeds of Taxes (lesser of Line D11a or			6,200.06 91,130.42			242,67 8,31 87,11 234,36

#### Unaudited Actuals Fiscal Year 2022-23 County Office Appropriations Limit Calculations

		2022-23 Calculations				2023-24 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	b. State Subventions (Line D13)			238,658.68			
	c. Less: Excluded Appropriations (Line C24)			35,126.00			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
	(Lines D14a plus D14b minus D14c)			294,663.09			
15	Adjustments to the Limit Per						
	Government Code Section 7902.1						
	(Line D14d minus D9)			0.00			
SUM	MARY		2022-23 Actual			2023-24 Budget	
16	Adjusted Appropriations Limit						
	(Lines D9 plus D15)			294,663.09		J	273,493.99
17	Appropriations Subject to the Limit						
	(Line D14d)			294,663.09			
* Please prov	/ ide below an explanation for each entry in the adjustments column.						
Nona Griese	rt		530-993-1660. x-	120			
Gann Contac	et Person		Contact Phone N	lumber			



# Sierra County Office of Education

Unaudited Actuals 2022/23

September 12, 2023 James Berardi/Superintendent

### 2022/23 Highlights

- Provided financial software, counseling, nursing, and for excess business services staff time.
- Provided special education service to SPJUSD resource students.
- ❖ Provided 1.0 FTE Administration to Loyalton Elementary School.
- Continued career technical education courses at LHS for SPJUSD students.
- Successful and growing Adult Education program.



## **General Fund Form 01 & Forest Reserve Fund 16:**

### Ending Fund Balance (SACS Fund 01, page 2, F.2)

Net increase in operating fund balance is \$1,917,340 for an ending fund balance of \$6,963,595.

Beginning Funding Balance 7/01/2022: \$ 5,046,255

Net increase in Fund Balance: \$ 1,917,340

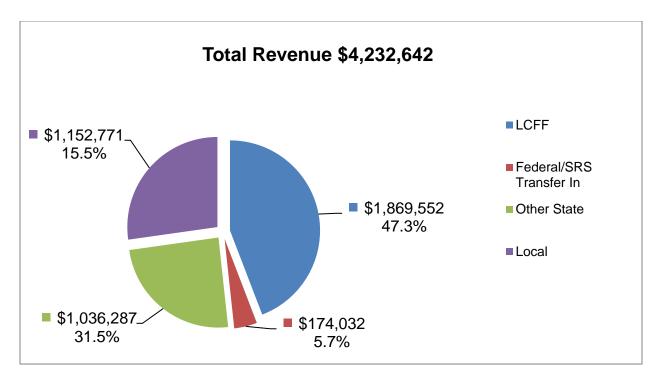
Ending Fund Balance: 6/30/2023: \$ 6,963,595

## Components of Ending Fund Balance

1) Revolving Cash: \$ 600 2) Restricted: \$ 840,570 3) Other Commitments \$ 62,794 4) Res Econ. Uncertainties: \$ 325,000 5) Unassigned: \$ 5,734,630



# **2022-2023 RESOURCES**

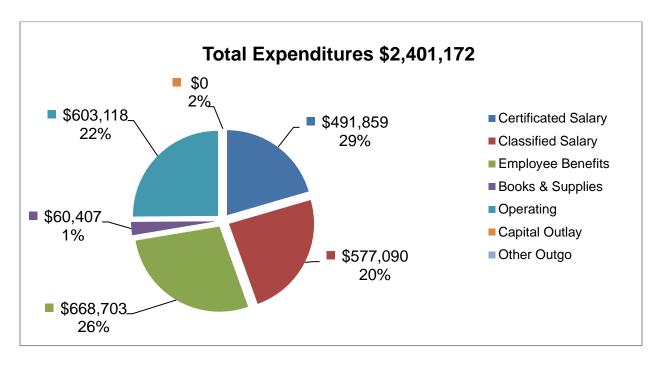


The chart below compares revenue for the General Fund (01) 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
LCFF Sources	851,039	1,004,442	1,360,567	1,895,364	1,869,552	1,561,264
Federal	158,912	153,833	164,529	160,263	174,032	175,124
Other State	634,134	789,338	906,883	902,715	1,036,287	932,475
Local	486,100	451,949	445,915	467,632	1,152,771	429,000
Total	\$2,130,185	\$2,399,562	\$2,877,894	\$3,425,974	\$4,232,642	\$3,097,863



## **2022-2023 EXPENDITURES**



The chart below compares expenditures from the General Fund (01) for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
Certificated	\$ 675,798	\$ 563,831	\$ 591,047	\$ 520,374	\$ 491,859	\$ 701,955
Classified	401,509	400,060	416,032	526,487	577,090	757,854
Benefits	553,278	511,330	556,890	596,509	668,703	831,572
Books & Supplies	35,460	33,156	24,327	44,978	60,407	33,981
Services & Operating	519,917	462,156	466,164	443,084	603,118	621,225
Capital Outlay	291,968	83,784	49,732	32,648	-0-	35,000
Other Outgo	47,204	19,958	-0-	-0-	-5	49,428
Total	\$2,525,134	\$2,074,275	\$2,104,192	\$2,164,080	\$2,401,172	\$3,031,015

### Other

> Forest Reserve Fund 16

County's Share of Revenue......\$ 73,481

Transfer to District.....\$ 416,392

Debt

Net OPEB Obligation: \$62,794
Compensated Absences Payable: \$17,094

o Net Pension Liability: \$ 103,374 (FYE 2021)

## Indirect Cost Rate:

0	Fiscal Year 2021-2022	3.14%
0	Fiscal Year 2022-2023	2.46%
	E: 1)/ 0000 000/	40 -404

o Fiscal Year 2023-2024...... 10.71% proposed

## SELPA - Special Education Maintenance of Effort - SEMA

## Unduplicated pupil count:

2016-2017: 35 2017-2018: 48 2018-2019: 57 2019-2020: 63 2020-2021: 66 2021-2022: 58 2022-2023: 61

## **SELPA - Expenditure Paid per Funding Source**

Total Federal, State and Local Funds	\$917,275
Federal Expenditures	
State and Local Expenditures	
Local only	

## Maintenance of Effort

State and Local Expenditures per capita

2018-2019	\$12,246
2019-2020	\$10,043
2020-2021	\$11,045
2021-2022	\$10,331
2022-2023	\$12,060



# Gen Fund Budget Comparison Worksheet

			Unres				Restr	ricted			To	tal	
	Year:	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%
		Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited		
	Period:	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change
Revenues													
LCFF Revenues	8010-8099	1,619,200	1,869,552	250,352	15.46% 1					1,619,200	1,869,552	250,352	15.46%
Federal Revenues	8100-8299	-	-	-		225,605	174,032	(51,573)	-22.86% 12	225,605	174,032	(51,573)	-22.86%
State Revenues	8300-8599	6,564	4,315	(2,249)	-34.26%	1,083,432	1,031,972	(51,460)	-4.75%	1,089,996	1,036,287	(53,709)	-4.93%
Local Revenues	8600-8799	458,800	640,707	181,907	39.65% 2	6,950	512,064	505,114	7267.83% 13	465,750	1,152,771	687,021	147.51%
Total Revenues		2,084,564	2,514,574	430,010	20.63%	1,315,987	1,718,068	402,081	30.55%	3,400,551	4,232,642	832,091	24.47%
<b>Expenditures</b>													
Certificated Salaries	1000-1999	313,565	205,803	(107,762)	-34.37% 3	365,750	286,056	(79,694)	-21.79% 14	679,315	491,859	(187,456)	-27.59%
Classified Salaries	2000-2999	418,705	346,215	(72,490)	-17.31% 4	309,202	230,875	(78,327)	-25.33% 15	727,907	577,090	(150,817)	-20.72%
Benefits & Taxes	3000-3999	405,421	333,728	(71,693)	-17 <b>.6</b> 8% <b>5</b>	376,549	334,975	(41,574)	-11.04% 5	781,970	668,703	(113,267)	-14.48%
Materials & Supplies	4000-4999	18,064	15,662	(2,402)	-13.30%	76,453	44,745	(31,708)	<b>-41.47% 16</b>	94,517	60,407	(34,110)	-36.09%
Operating Expenditures	5000-5999	418,261	313,841	(104,420)	-24.97% 6	480,787	289,277	(191,510)	-39.83% 17	899,048	603,118	(295,930)	-32.92%
Capital Outlay	6000-6599	45,855	-	(45,855)	-100.00% 7	77,935	-	(77,935)	<b>-100.00% 18</b>	123,790	-	(123,790)	-100.00%
Other Outgo	7xxx's	24,428	-	(24,428)	<b>-100.00%</b> 8	25,000	-	(25,000)	-100.00% 19	49,428	-	(49,428)	-100.00%
Other Outgo	7300-7399	(24,172)	(21,071)	3,101	-12.83% 9	24,172	21,066	(3,106)	-12.85% 9	-	(5)	(5)	
Total Expenditures		1,620,127	1,194,178	(425,949)	-26.29%	1,735,848	1,206,994	(528,854)	-30.47%	3,355,975	2,401,172	(954,803)	-28.45%
Rev less Exp		464,437	1,320,396	855,959	184.30%	(419,861)	511,074	930,935	-221.72%	44,576	1,831,470	1,786,894	4008.65%
Other Sources/Uses													
Transfers In	8910-8979	64,604	85,870	21,266	32.92% 10	-	-	-		64,604	85,870	21,266	32.92%
Contributions	8980-8999	(167,373)	(77,008)	90,365	-53.99% 11	167,373	77,008	(90,365)	-53.99% 11	-	-	-	
Transfers Out	7610-7699	-	-	-		-	-	-		-	-	-	
Total Other Sources		(102,769)	8,862	111,631	-108.62%	167,373	77,008	(90,365)	-53.99%	64,604	85,870	21,266	32.92%
Change in Fund Bal		361,668	1,329,258	967,590	267.54%	(252,488)	588,082	840,570	-332.91%	109,180	1,917,340	1,808,160	1656.13%
Beg Fund Bal		4,793,767	4,793,767	-	0.00%	252,488	252,488	-	0.00%	5,046,255	5,046,255	-	0.00%
Adjustments		-	-	-		-	-	-				-	
Adj Beg Fund Bal		4,793,767	4,793,767	-	0.00%	252,488	252,488	_	0.00%	5,046,255	5,046,255	-	0.00%
End Fund Bal		5,155,435	6,123,025	967,590	18.77%	-	840,570	840,570		5,155,435	6,963,595	1,808,160	35.07%
Non Spendable		500	600	100				-		500	600	100	
Restricted		-	-	-		-	840,570	840,570		-	840,570	840,570	
Comitted				-				=		-	-	-	
OPEB		62,794	62,794	-				-		62,794	62,794	-	
Assigned				-				-		-	-	-	
Deferred Maintenanc	e	=	=	=				=		-	=	=	
REU		454,500	325,000	(129,500)						454,500	325,000	(129,500)	
Unassigned		4,637,641	5,734,631	1,097,090	23.66%		-			4,637,641	5,734,631	1,097,090	23.66%

REU is: 13.5% 13.5%

# Sierra County Office of Education 2022/23 Unaudited Actuals Budget

- 1 Unrestricted Local Control Funding Revenues increased approx \$246k for Base Grant, Property taxes increased approx \$16k.
- Unrestricted Local Revenues increased approx \$48k for interest, increased approx \$119k for interagency services, increased approx \$15k for local services.
- Unrestricted Certificated salary expenditures reduced due to increased interagency services.
- 4 Unrestricted Classified salary expenditures reduced due to custodial staffing, increased services to restricted COVID resources.
- 5 Unrestricted/Restricted benefits reduced due to changes in salaries.
- 6 Unrestricted Operating expenditures reduced due to contracted services reduced approx (\$86k), communications reduced approx (\$3k), legal fees reduced approx (\$2k), membership dues reduced approx (\$4k), travel & conferenced reduced approx (\$9k).
- 7 Unrestricted Capital Outlay had no expenditures.
- 8 Unrestricted Other outgo had no expenditures
- 9 Unrestricted/Restricted Indirect costs increased approx \$3k
- 10 Unrestricted Transfers in were increased approx \$21k
- 11 Unrestricted Contribution to Restricted sources reduced approx (\$90k).
- 12 Restricted Federal revenue reduced approx (\$36k) for SpEd, REAP/SRSA reduced approx (\$15k)
- 13 Restricted Local revenue reduced approx (\$2k) for McKinney Vento one time donation, increased approx \$7k for FNL support, increased approx \$500k for SBHIP.
- 14 Restricted Certificated salary expenditures reduced approx (\$70,500) for SpEd, reduced approx (\$1k) for REAP/SRSA, reduced approx (\$3,500) for TUPE, reduced approx (\$4,500) for FYSCP
- 15 Restricted Classified salary expenditures reduced approx (\$46k) for SpEd, increased approx \$1k for REAP/SRSA, reduced approx (\$10k) for TUPE, reduced approx (\$23k) for FYSCP.
- 16 Restricted Materials & Supplies reduced approx (\$14k) for SpEd, reduced approx (\$2k) for McKinney Vento, reduced approx (\$8k) for REAP/SRSA, reduced approx (\$8K) for FYSCP,
- 17 Restricted Operating expendituress reduced approx (\$147k) for SpEd, reduced approx (\$5k) for REAP/SRSA, reduced approx (\$1,500) for Educator Effectiveness, reduced approx (\$64k) for TUPE, increased approx

\$36k for FYSCP, reduced approx (\$16k) for Learning Recovery, increased approx \$6k for SBHIP

- 18 Restricted Other outgo had no expenditures
- 19 Restricted Capital Outlay had no expenditures

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G = General Ledger Data; S = Supplemental Data

		Data Supplied For	r.
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass- Through Fund		
11	Adult Education Fund	G	G
12	Child Dev elopment Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
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 Postemploy ment 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		

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			
76	Warrant/Pass- Through Fund			
95	Student Body Fund			
А	Av erage Daily Attendance	S		S
ASSET	Schedule of Capital Assets	S		
CA	Unaudited Actuals Certification	S		
CAT	Schedule for Categoricals	S		
DEBT	Schedule of Long-Term Liabilities	S		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	3	
GANN	Appropriations Limit Calculations	GS	3	GS
ICR	Indirect Cost Rate Worksheet	GS	3	
L	Lottery Report	GS	}	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	3	
PCR	Program Cost Report	GS	3	
SEA	Special Education Revenue Allocations	s		 S

#### Sierra County Office of Education Sierra County

# Unaudited Actuals TABLE OF CONTENTS

46 10462 0000000 Form TC D8AZT84XDW(2022-23)

SEAS	Special Education Rev enue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			1						
			20:	22-23 Unaudited Actua	ls		2023-24 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
A. REVENUES									
1) LCFF Sources		8010-8099	1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
2) Federal Revenue		8100-8299	0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
3) Other State Revenue		8300-8599	4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
4) Other Local Revenue 5) TOTAL, REVENUES		8600-8799	640,706.93	512,064.36	1,152,771.29	420,000.00	9,000.00	429,000.00	-62.8%
			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8%
B. EXPENDITURES  1) Certificated Salaries		1000-1999	205,803.27	286,055.73	491,859.00	378,032.00	323,923.00	701,955.00	42.7%
2) Classified Salaries		2000-2999	346,214.74	230,875.27	577,090.01	458,095.00	299,759.00	757,854.00	31.3%
3) Employ ee Benefits		3000-3999	333,728.03	334,975.12	668,703.15	474,846.00	356,726.00	831,572.00	24.4%
4) Books and Supplies		4000-4999	15,662.43	44,745.56	60,407.99	13,064.00	20,917.00	33,981.00	-43.7%
5) Services and Other Operating Expenditures		5000-5999	313,841.12	289,277.08	603,118.20	405,789.00	215,436.00	621,225.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,320,395.32	511,074.30	1,831,469.62	296,732.00	(229,884.00)	66,848.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,329,258.29	588,082.29	1,917,340.58	127,035.00	0.00	127,035.00	-93.4%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     As of July 1 - Unaudited		9791	4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
2) Ending Balance, June 30 (E + F1e)			6,123,024.93	840,570.93	6,963,595.86	6,250,059.93	840,570.93	7,090,630.86	1.8%
Components of Ending Fund Balance									
a) Nonspendable		0744				500.00		500.00	40 70/
Revolving Cash Stores		9711 9712	0.00	0.00	0.00	0.00	0.00	500.00	-16.7% 0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	840,570.93	840,570.93	0.00	840,570.93	840,570.93	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB OPEB	0000	9760 9760	62,794.00		62,794.00	62,794.00		0.00 62,794.00	
d) Assigned Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Unassigned/Unappropriated Amount		9790	5,734,630.93	0.00	5,734,630.93	5,861,765.93	0.00	5,861,765.93	2.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,177,475.77	(1,590,987.79)	4,586,487.98				
Pair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,922.00	0.00	2,922.00				
4) Due from Grantor Government		9290	1,530.39	2,578,424.85	2,579,955.24				

			T	2022-23 Unaudited Actuals			2023-24 Budget			
			202	2-23 Unaudited Actual	s Total Fund		2023-24 Budget	Total Fund	% Diff	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F	
5) Due from Other Funds		9310	0.00	0.00	0.00				I	
6) Stores		9320	0.00	0.00	0.00					
7) Prepaid Expenditures		9330	0.00	0.00	0.00					
8) Other Current Assets		9340	0.00	0.00	0.00					
9) Lease Receivable		9380	0.00	0.00	0.00					
10) TOTAL, ASSETS			6,182,528.16	987,437.06	7,169,965.22					
H. DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources		9490	0.00	0.00	0.00					
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00					
I. LIABILITIES  1) Accounts Payable		9500	59,503.23	20,870.97	80,374.20					
2) Due to Grantor Governments		9590	0.00	177.82	177.82					
3) Due to Other Funds		9610	0.00	0.00	0.00					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	125,817.34	125,817.34					
6) TOTAL, LIABILITIES			59,503.23	146,866.13	206,369.36					
J. DEFERRED INFLOWS OF RESOURCES		_								
Deferred Inflows of Resources     TOTAL, DEFERRED INFLOWS		9690	0.00	0.00	0.00					
K. FUND EQUITY										
Ending Fund Balance, June 30										
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,123,024.93	840,570.93	6,963,595.86					
LCFF SOURCES										
Principal Apportionment			4 040 700 00		4 040 700 00					
State Aid - Current Year  Education Protection Account State Aid - Current		8011	1,612,723.00	0.00	1,612,723.00	1,482,464.00	0.00	1,482,464.00	-8.1%	
Year		8012	171,899.00	0.00	171,899.00	0.00	0.00	0.00	-100.09	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Tax Relief Subventions										
Homeowners' Exemptions		8021	536.38	0.00	536.38	0.00	0.00	0.00	-100.09	
Timber Yield Tax		8022	258.40	0.00	258.40	0.00	0.00	0.00	-100.09	
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
County & District Taxes Secured Roll Taxes		8041	80,426.63	0.00	80,426.63	75,000.00	0.00	75,000.00	-6.79	
Unsecured Roll Taxes		8042	2,151.41	0.00	2,151.41	2,200.00	0.00	2,200.00	2.39	
Prior Years' Taxes		8043	162.63	0.00	162.63	100.00	0.00	100.00	-38.5%	
Supplemental Taxes		8044	1,394.91	0.00	1,394.91	1,500.00	0.00	1,500.00	7.59	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Community Redevelopment Funds (SB		8047								
617/699/1992) Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Miscellaneous Funds (EC 41604)		00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.07	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Subtotal, LCFF Sources			1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%	
LCFF Transfers Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property		8096								
Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES		8099	0.00	0.00	1,869,552.36	0.00	0.00	0.00	-16.5%	
FEDERAL REVENUE			1,869,552.36	0.00	1,009,552.36	1,561,264.00	0.00	1,561,264.00	-10.5%	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement		8181	0.00	114,411.00	114,411.00	0.00	114,411.00	114,411.00	0.0%	
Special Education Discretionary Grants		8182	0.00	16,287.48	16,287.48	0.00	40,713.00	40,713.00	150.0%	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.09	

Expenditures by Object									4XDW(2022-23)
			20:	22-23 Unaudited Actua	Is		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title II, Part A, Supporting Effective Instruction	4035	8290	`,	0.00	0.00	,	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	43,334.08	43,334.08	0.00	20,000.00	20,000.00	-53.8%
TOTAL, FEDERAL REVENUE			0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		646,954.00	646,954.00		646,955.00	646,955.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,043.00	0.00	1,043.00	3,500.00	0.00	3,500.00	235.6%
Lottery - Unrestricted and Instructional Materials  Tax Relief Subventions		8560	3,060.78	1,300.00	4,360.78	3,064.00	1,300.00	4,364.00	0.1%
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		101,728.49	101,728.49		75,000.00	75,000.00	-26.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant	6387	8590							
Program				0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	211.00	281,989.45	282,200.45	0.00	202,656.00	202,656.00	-28.2%
TOTAL, OTHER STATE REVENUE			4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
OTHER LOCAL REVENUE									
Other Local Revenue  County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	78,105.57	0.00	78,105.57	45,000.00	0.00	45,000.00	-42.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	486,743.37	0.00	486,743.37	368,000.00	0.00	368,000.00	-24.4%

Page				Ехр	enditures by Object				D8AZT8	4XDW(2022-2
Part				202	2-23 Unaudited Actua	Is		2023-24 Budget		
March   Marc	Description	Resource Codes				col. A + B			col. D + E	% Diff Column C & F
Part	Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Marie Note Note and Note Note 1   1895	All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Promoto   Pro										
Month   Mont			8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Montre   1988			8697							0.09
Al Camer Language in Section 1970 (1970) (19			8699							-97.39
Teacher of Agriculture   Part   Par	Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Spool Specific Management   100   0.00   0	All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Penn Carby Criteria (Facilità (Fac	Transfers of Apportionments									
Form Carbon   1000	Special Education SELPA Transfers									
Sem Park   600   873					0.00	0.00		0.00	0.00	0.0
Month   Mont	•					0.00				0.0
Post   Carter Colors   Carte		6500	8793		0.00	0.00		0.00	0.00	0.0
From Carbon Control			0704							
Prom. Day   1970   19										0.0
Description of the process	•									0.09
Pener Districts or Charter Sciences   Al Other   8791   0.00		0300	0193		0.00	0.00		0.00	0.00	0.09
From Large And Class		All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proc.   Proc										0.0
TOTAL POTENT LOCAL REVENUE  4.49,7029  5.54,674.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  7.715,08.08  5.25,46,74.07  5.25,46,										0.09
Contribution   Cont	All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0
CERTIFICATE DIALAPRIES	TOTAL, OTHER LOCAL REVENUE									-62.8
Centrolland Foundament Suburbuse   100	TOTAL, REVENUES			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8
Certification Supervisions' and Administrators' 1300 12,192.66 34,481.62 36,681.77 0.00 33,627.00 34,627.00 12,000.00 10,000 0.00 0.00 0.00 0.00 0.00										
Carl Cinate Supervisors' and Administrators' Sizense 1900 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Certificated Teachers' Salaries		1100	71,252.40	183,322.61	254,575.01	214,854.00	210,839.00	425,693.00	67.2
Saleries 1.00 123,952 2 06,086 0 20,477.20 103,176.00 17,157.00 24,033.00 1000	Certificated Pupil Support Salaries		1200	2,192.65	34,643.52	36,836.17	0.00	35,927.00	35,927.00	-2.5
Samuel 100 (100 Certificated Salaries 100 0 0.00 0			1300							
TOTAL CERTIFICATED SALARIES  CLASSIFIED SALARIES  200 9,339.46 146,278.56 155,616.02 17,386.00 155,073.00 220,450.00 116,00										19.9
Classified Salaries   2100   9.339.46   146.278.56   155.618.0   17.386.00   185.07.0   20.204.55.			1900							0.09
Classified Support Selatines				205,803.27	286,055.73	491,859.00	378,032.00	323,923.00	701,955.00	42.79
Classified Support Salaries   2200			2100	9 339 46	146 278 56	155 618 02	17 386 00	185 073 00	202 459 00	30.19
Classified Supervisors' and Administrators' Salaries   200									-	123.29
Clerical, Technical and Office Salaries										23.4
Other Classified Salaries									-	14.8
TOTAL, CLASSIFIED SALARIES   346,214,74   230,875,27   577,090.01   458,085.00   299,759.00   757,854.00	Other Classified Salaries		2900				0.00			53.49
STRS 3101-3102 38,808.37 152,858.08 191,666.46 72,204.00 128,589.00 20,793.00 PERS 3201-3202 94,656.01 45,583.88 199,633.89 130,443.00 67,398.00 197,841.00 CASD/IA/delicare/Alternative 3301-3302 94,656.00 21,055.63 50 50,515.24 41,808.00 28,869.00 68,720.00 197,841.00 CASD/IA/delicare/Alternative 3301-3302 129,463.60 21,055.64 50 50,515.24 41,808.00 28,869.00 68,720.00 197,841.00 CASD/IA/delicare/Alternative 3301-3602 130,524.99 92,322.72 222,847.71 177,282.00 100,163.00 28,844.50 Unemploy ment Insurance 3501-3602 22,902.46 2,576.57 5,479.03 4,260.00 3,117.00 7,377.00 Workers' Compensation 3801-3602 22,900.10 20,578.21 44,2868.31 33,108.00 24,599.00 57,707.00 CPEB, Allocated 3701-3702 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	TOTAL, CLASSIFIED SALARIES									31.39
PERS 3201-3202 94,050.01 45,583.88 139,633.89 130,443.00 67,398.00 197,841.00 OASDI/Redictarer/Alternative 3301-3302 29,485.80 21,055.65 50,519.25 41,860.00 28,860.00 68,720.00 Health and Welf are Benefits 3401-3402 130,524.99 92,322.72 222,847.71 177,282.00 106,163.00 28,3445.00 Unemployment Insurance 3501-3502 40,2576.57 5,479.00 4,260.00 3,117.00 7,377.00 Workers' Compensation 3801-3602 22,280.10 20,578.21 42,888.31 33,108.00 24,599.00 57,707.00 OPEB, Active Employees 3751-3722 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	EMPLOYEE BENEFITS									
ASDI/Medicare/Alternative   3301-3302   29,463.60   21,056.66   50,519.25   41,880.00   26,880.00   68,720.00     Health and Welfare Benefits   3401-3402   130,562.99   92,322.72   222,847.71   177,282.00   106,163.00   283,445.00     Unemployment Insurance   3501-3502   2,902.46   2,576.57   5,479.03   4,280.00   3,117.00   7,377.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     OPEB, Allocated   3701-3702   0.00	STRS		3101-3102	38,808.37	152,858.09	191,666.46	72,204.00	128,589.00	200,793.00	4.89
Health and Welfare Benefits 3401-3402 130,824.99 92,322.72 222,847.71 177,282.00 106,163.00 283,445.00 Unemployment Insurance 3501-3502 2,902.46 2,576.57 5,479.03 4,260.00 3,117.00 7,377.00 700,000 200,000 0,00	PERS		3201-3202	94,050.01	45,583.88	139,633.89	130,443.00	67,398.00	197,841.00	41.79
Unemployment Insurance 3501-3502 2,962-46 2,576.57 5,479.03 4,260.00 3,117.00 7,377.00 Workers' Compensation 3601-3602 22,290.10 20,578.21 42,868.31 33,108.00 24,599.00 57,707.00 OPED, Allocated 3701-3702 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	OASDI/Medicare/Alternative		3301-3302	29,463.60	21,055.65	50,519.25	41,860.00	26,860.00	68,720.00	36.09
Workers' Compensation         3601-3602         22,290.10         20,578.21         42,868.31         33,108.00         24,599.00         57,707.00           OPEB, Allocated         3701-3702         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         15,689.00         15,689.00         15,689.00         15,689.00         10.00         0.00         0.00         0.00         0.00         15,689.00         13,572.00         20         13,000.00         13,000.00         13,000.00         13,000.00         13,000.00         13,000.00         13,000.00         13,000.00         13,000.00         10.00         0.00         0.00         0.00         0.00 <t< td=""><td>Health and Welfare Benefits</td><td></td><td>3401-3402</td><td>130,524.99</td><td>92,322.72</td><td>222,847.71</td><td>177,282.00</td><td>106,163.00</td><td>283,445.00</td><td>27.2</td></t<>	Health and Welfare Benefits		3401-3402	130,524.99	92,322.72	222,847.71	177,282.00	106,163.00	283,445.00	27.2
OPEB, Allocated         3701-3702         0.00         15,688.50         0.00         15,688.50         15,688.50         15,689.00         0.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         15,689.00         0.00         15,689.00         15,000.00         15,000.00         15,000.00	Unemployment Insurance		3501-3502	2,902.46	2,576.57	5,479.03	4,260.00	3,117.00	7,377.00	34.6
OPEB, Active Employees         3751-3752         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         0.00         15,689.00         356,726.00         831,572.00         800,583.00         20,000         0.00         0.00         0.00         1,300.00         1,300.00         0.00         0.00         0.00         0.00         0.00         1,300.00         0.	Workers' Compensation		3601-3602	22,290.10	20,578.21	42,868.31	33,108.00	24,599.00	57,707.00	34.69
Other Employee Benefits   3901-3902   15,688.50   0.00   15,688.50   15,689.00   0.00   15,689.00   0.00   15,689.00   0.00   15,689.00   0.00   15,689.00   0.00   15,689.00   0.00			3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS  333,728.03  334,975.12  668,703.15  474,846.00  356,726.00  831,572.00  BOOKS AND SUPPLIES  Approved Textbooks and Core Curriculal Materials  4100  0.00			3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES   Approved Textbooks and Core Curricula Materials   4100   0.00   0.00   0.00   0.00   0.00   0.00   1.300.00			3901-3902		0.00		15,689.00	0.00	15,689.00	0.0
Approved Textbooks and Core Curricula Materials 4100 0.00 0.00 0.00 0.00 0.00 1,300.				333,728.03	334,975.12	668,703.15	474,846.00	356,726.00	831,572.00	24.4
Books and Other Reference Materials										
Materials and Supplies         4300         13,244.36         42,632.32         55,876.68         9,850.00         19,617.00         29,467.00           Noncapitalized Equipment         4400         2,418.07         2,113.24         4,531.31         3,214.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         20,917.00         33,981.00         33,981.00         0.00         0.00         0.00         0.00         0.00         0.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         40,000.00         13,688.00         25,638.00         20,847.25         31,000.00         13,688.00         25,638.00         20,847.25         31,000.00         1,798.00         32,798.00         10,000.00         1,798.00         27,980.00         27,987.00         27,457.60         20,457.60         0.00         25,000.00         25,000.00         25,000.00         22,000.00         22,457.60         0.00         23,000.00         15,000.00         15,000.00										Ne
Noncapitalized Equipment 4400 2,418.07 2,113.24 4,531.31 3,214.00 0.00 3,214.00 Food 4700 0.00 0.00 0.00 0.00 0.00 0.00 0.00										0.0
Food 4700 0.00 0.00 0.00 0.00 0.00 0.00 0.00										-47.3
TOTAL, BOOKS AND SUPPLIES  15,662.43  44,745.56  60,407.99  13,064.00  20,917.00  33,981.00  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  5100  0.00  0.00  0.00  0.00  0.00  0.00  40,000.00  40,000.00  40,000.00  40,000.00  25,688.00  17,98.00  18,000  18,										-29.1
SERVICES AND OTHER OPERATING EXPENDITURES   Subagreements for Services   5100   0.00   0.00   0.00   0.00   0.00   0.00   40,000.00   40,000.00   40,000.00   13,638.00   25,638.00   12,000.00   13,638.00   25,638.00   12,000.00   13,638.00   25,638.00   12,000.00   13,638.00   25,638.00   12,000.00   13,638.00   25,638.00   12,000.00   13,638.00   25,038.00   13,638.00   25,038.00   13,638.00   25,038.00   13,638.00   25,038.00   13,638.00   25,038.00   13,638.00   25,000.00   13,638.00   25,000.00   13,638.00   25,000.00   13,638.00   25,000.00   13,638.00   25,000.00   13,638.00   13,638.00   13,638.00   14,44.00   14,45.60			4100							0.0
Subagreements for Services         5100         0.00         0.00         0.00         0.00         40,000.00         40,000.00         40,000.00           Travel and Conferences         5200         6,093.72         17,606.87         23,700.59         12,000.00         13,638.00         25,638.00           Dues and Memberships         5300         26,880.89         2,766.36         29,847.25         31,000.00         1,798.00         32,798.00           Insurance         5400 - 5450         0.00         24,457.60         24,457.60         0.00         25,000.00         25,000.00           Operations and Housekeeping Services         5500         7,938.68         22,194.99         30,133.67         7,000.00         15,000.00         22,000.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         1,444.09         73.75         1,517.84         1,500.00         0.00         0.00         1,500.00           Transfers of Direct Costs - Interfund         5710         0.00         0.		DEC		15,662.43	44,745.56	б0,407.99	13,064.00	20,917.00	33,981.00	-43.7
Travel and Conferences 5200 6,093.72 17,606.87 23,700.59 12,000.00 13,638.00 25,638.00 Dues and Memberships 5300 26,880.89 2,766.36 29,647.25 31,000.00 1,798.00 32,798.00 Insurance 5400 - 5450 0.00 24,457.60 24,457.60 0.00 25,000.00 25,000.00 Coperations and Housekeeping Services 5500 7,938.68 22,194.99 30,133.67 7,000.00 15,000.00 22,000.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 1,444.09 73.75 1,517.84 1,500.00 0.00 0.00 1,500.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.00 0.00 0.00 0.00 0.00		KES	5100	0.00	0.00	0.00	0.00	40 000 00	40 000 00	Ne
Dues and Memberships 5300 26,880.89 2,766.36 29,647.25 31,000.00 1,798.00 32,798.00 Insurance 5400 - 5450 0.00 24,457.60 24,457.60 0.00 25,000.00 25,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0										8.2
Insurance 5400 - 5450 0.00 24,457.60 24,457.60 0.00 25,00.00 25,00.00 25,00.00 0  Operations and Housekeeping Services 5500 7,938.68 22,194.99 30,133.67 7,000.00 15,000.00 22,000.00 0  Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 1,444.09 73.75 1,517.84 1,500.00 0.00 1,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.										10.6
Operations and Housekeeping Services         5500         7,938.68         22,194.99         30,133.67         7,000.00         15,000.00         22,000.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         1,444.09         73.75         1,517.84         1,500.00         0.00         1,500.00           Transfers of Direct Costs         5710         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00         0.00         0.00         0.00         0.00         0.00										2.2
Rentals, Leases, Repairs, and Noncapitalized Improvements   5600										-27.0
Improvements				7,555.56	22, 134.99	50, 155.07	7,000.00	10,000.00	22,000.00	-27.0
Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.00 0.00 0.00 0.00 0.00			5600	1,444.09	73.75	1,517.84	1,500.00	0.00	1,500.00	-1.2
Professional/Consulting Sources and Operating	Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0
5800 259,239.89 221,372.57 480,612.46 339,289.00 119,000.00 459,289.00	Professional/Consulting Services and Operating		5800	050 000 05	204 272 5	400 010 1	200 200 5	440 000 00	450 000 0	-4.6

•	Expenditures by Object D8AZT84								4XDW(2022-23)
			202	22-23 Unaudited Actua	ls		2023-24 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
Communications		5900	12,243.85	804.94	13,048.79	15,000.00	1,000.00	16,000.00	22.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,841.12	289,277.08	603,118.20	405,789.00	215,436.00	621,225.00	3.0%
CAPITAL OUTLAY		0400							0.00/
Land Improvements		6100 6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
OTHER OUTGO (excluding Transfers of Indirect	ct Costs)								
Tuition  Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		- *	0.00	3.30	0.30	3.30	0.00	5.50	3.070
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	24,428.00	0.00	24,428.00	New
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs  Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments  To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS								
Transfers of Indirect Costs		7310	(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	26.2%
INTERFUND TRANSFERS						,	,		
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
(a) TOTAL, INTERFUND TRANSFERS IN			85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund  To: Special Reserve Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund  To State School Building Fund/County School		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES									
State Apportionments									ļ
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			I I						

			20	22-23 Unaudited Actua	ls		2023-24 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
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%

			202	22-23 Unaudited Actual	s		2023-24 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) LCFF Sources		8010-8099	1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
2) Federal Revenue		8100-8299	0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
3) Other State Revenue		8300-8599	4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
4) Other Local Revenue		8600-8799	640,706.93	512,064.36	1,152,771.29	420,000.00	9,000.00	429,000.00	-62.8%
5) TOTAL, REVENUES			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		142,934.30	634,408.69	777,342.99	362,168.00	805,749.00	1,167,917.00	50.2%
2) Instruction - Related Services	2000-2999		163,500.88	153,993.33	317,494.21	200,640.00	144,580.00	345,220.00	8.7%
3) Pupil Services	3000-3999		117,290.56	105,571.29	222,861.85	142,829.00	72,054.00	214,883.00	-3.6%
4) Ancillary Services	4000-4999		0.00	59,952.98	59,952.98	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		746,626.30	189,187.78	935,814.08	930,945.00	237,853.00	1,168,798.00	24.9%
8) Plant Services	8000-8999		23,826.71	63,880.49	87,707.20	30,086.00	54,683.00	84,769.00	-3.4%
9) Other Outgo	9000-9999	Except 7600-	0.00	0.00	0.00	04 400 00	25 200 20	40,400,00	None
10) TOTAL, EXPENDITURES		7699	0.00 1,194,178.75	1,206,994.56	2,401,173.31	24,428.00 1,691,096.00	25,000.00 1,339,919.00	49,428.00 3,031,015.00	New 26.2%
·			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,320,395.32	511,074.30	1,831,469.62	296,732.00	(229,884.00)	66,848.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,329,258.29	588,082.29	1,917,340.58	127,035.00	0.00	127,035.00	-93.4%
F. FUND BALANCE, RESERVES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12.,,100.00		121,000	
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
2) Ending Balance, June 30 (E + F1e)			6,123,024.93	840,570.93	6,963,595.86	6,250,059.93	840,570.93	7,090,630.86	1.8%
Components of Ending Fund Balance			1,721,721,02	2.3,2.2.2	2,222,223.22	3,233,333333	5.5,5.5.5	.,,	
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	840,570.93	840,570.93	0.00	840,570.93	840,570.93	0.0%
c) Committed			250	7.1,1.1.00	2.2,2.2.00	2.00	2.13,2.1300	2.13,2.1300	2.376
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB	0000	9760	62,794.00		62,794.00			0.00	
OPEB	0000	9760			0.00	62,794.00		62,794.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Unassigned/Unappropriated Amount		9790	5,734,630.93	0.00	5,734,630.93	5,861,765.93	0.00	5,861,765.93	2.2%

#### Unaudited Actuals County School Service Fund Exhibit: Restricted Balance Detail

46 10462 0000000 Form 01 D8AZT84XDW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,537.25	1,537.25
6300	Lottery: Instructional Materials	6,081.47	6,081.47
6500	Special Education	176,415.37	176,415.37
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,085.00	7,085.00
6537	Special Ed: Learning Recovery Support	29,938.43	29,938.43
6546	Mental Health-Related Services	93, 171.22	93,171.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,964.00	9,964.00
7435	Learning Recovery Emergency Block Grant	16,365.00	16,365.00
9010	Other Restricted Local	500,013.19	500,013.19
Total, Restricted Balance		840,570.93	840,570.93

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	2023-24 Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,543.83	0.00	-100.0%
3) Other State Revenue		8300-8599	299,166.64	303,125.00	1.39
4) Other Local Revenue		8600-8799	190,009.37	500.00	-99.79
5) TOTAL, REVENUES			495,719.84	303,625.00	-38.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	153,732.70	128,595.00	-16.49
2) Classified Salaries		2000-2999	32,570.54	67,472.00	107.29
3) Employ ee Benefits		3000-3999	97,547.94	92,183.00	-5.5
4) Books and Supplies		4000-4999	22,209.32	588.00	-97.4
5) Services and Other Operating Expenditures		5000-5999	40,171.43	600.00	-98.5
6) Capital Outlay		6000-6999	98,078.22	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			444,310.15	289,438.00	-34.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,409.69	14,187.00	-72.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	12,389.95	14,187.00	14.5
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			(12,389.95)	(14,187.00)	14.5
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,019.74	0.00	-100.0°
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.55	290,034.29	15.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			251,014.55	290,034.29	15.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			251,014.55	290,034.29	15.5
2) Ending Balance, June 30 (E + F1e)			290,034.29	290,034.29	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	290,034.29	290,034.29	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS			1.00	1.00	0.0
1) Cash					
a) in County Treasury		9110	120,035.14		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	27,204.43		
4) Due from Grantor Government		9290	145,442.49		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			292,682.06		
H. DEFERRED OUTFLOWS OF RESOURCES			. ,,,,		
Deferred Outflows of Resources		9490	0.00		
		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	695.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,952.14		
6) TOTAL, LIABILITIES			2,647.77		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
			200 024 20		
(must agree with line F2) (G10 + H2) - (I6 + J2)			290,034.29		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,543.83	0.00	-100.0%
TOTAL, FEDERAL REVENUE	All Other	0290	6,543.83		-100.0%
			0,543.03	0.00	-100.07
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	274,396.64	297,925.00	8.6%
All Other State Revenue	All Other	8590	24,770.00	5,200.00	-79.0%
TOTAL, OTHER STATE REVENUE			299,166.64	303,125.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	190,009.37	500.00	-99.7
Tuition		8710	0.00	0.00	0.0
		0.10			
TOTAL, OTHER LOCAL REVENUE			190,009.37	500.00	-99.7
TOTAL, REVENUES			495,719.84	303,625.00	-38.8
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,166.62	12,500.00	-71.0

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	110,566.08	116,095.00	5.0%
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		153,732.70	128,595.00	-16.4%
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	3,572.00	Nev
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	32,570.54	63,900.00	96.29
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		32,570.54	67,472.00	107.29
EMPLOYEE BENEFITS				
STRS	3101-3102	46,762.34	29,762.00	-36.49
PERS	3201-3202	7,953.43	18,218.00	129.19
OASDI/Medicare/Alternative	3301-3302	6,899.63	7,027.00	1.89
Health and Welfare Benefits	3401-3402	27,632.60	28,281.00	2.3%
Unemployment Insurance	3501-3502	931.54	981.00	5.3%
Workers' Compensation	3601-3602	7,368.40	7,914.00	7.49
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employ ee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		97,547.94	92,183.00	-5.5%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	8,416.41	0.00	-100.09
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	8,948.80	588.00	-93.49
Noncapitalized Equipment	4400	4,844.11	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES		22,209.32	588.00	-97.49
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	3,153.51	0.00	-100.0%
Dues and Memberships	5300	1,130.00	0.00	-100.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	9,006.71	0.00	-100.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,724.17	0.00	-100.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	21,910.93	600.00	-97.3%
Communications	5900	3,246.11	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		40,171.43	600.00	-98.5%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	98,078.22	0.00	-100.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		98,078.22	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
Payments to Districts or Charter Schools	7141	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.0
Payments to JPAs	7143	0.00	0.00	0.0
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
	7213	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			444,310.15	289,438.00	-34.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,389.95	14,187.00	14.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,389.95	14,187.00	14.5%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,389.95)	(14,187.00)	14.5%

			2022-23	2023-24	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,543.83	0.00	-100.0%
3) Other State Revenue		8300-8599	299,166.64	303,125.00	1.3%
4) Other Local Revenue		8600-8799	190,009.37	500.00	-99.7%
5) TOTAL, REVENUES			495,719.84	303,625.00	-38.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		95,071.89	16,237.00	-82.9%
2) Instruction - Related Services	2000-2999		239,153.27	268,228.00	12.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		110,084.99	4,973.00	-95.5%
9) Other Outgo	9000-9999	Except 7600-			
3) Other Outgo	3000-3333	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			444,310.15	289,438.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,409.69	14,187.00	-72.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,389.95	14,187.00	14.5%
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			(12,389.95)	(14,187.00)	14.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,019.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.55	290,034.29	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,014.55	290,034.29	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,014.55	290,034.29	15.5%
2) Ending Balance, June 30 (E + F1e)			290,034.29	290,034.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	290,034.29	290,034.29	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		5.55	0.00	0.00	3.07
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Sierra County Office of Education Sierra County

#### Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

46 10462 0000000 Form 11 D8AZT84XDW(2022-23)

Resource	Description	Unaudited Actuals	2023-24 Budget
6391	Adult Education Program	167,627.04	167,627.04
9010	Other Restricted Local	122,407.25	122,407.25
Total, Restricted Balance		290,034.29	290,034.29

					D8AZT84XDW(2022-2
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	489,873.39	308,000.00	-37.19
3) Other State Revenue		8300-8599	0.00	0.00	0.00
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			489,873.39	308,000.00	-37.1
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ 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	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	416,392.38	262,000.00	-37.1
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7000 7000	416,392.38	262,000.00	-37.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			73,481.01	46,000.00	-37.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	73,481.01	46,000.00	-37.4
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			(73,481.01)	(46,000.00)	-37.4
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0
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	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
		9150	0.00		

File: Fund-B, Version 5

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
			0.00		
K. FUND EQUITY			0.00		
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	73,481.01	46,000.00	-37.4%
Pass-Through Revenues from					
Federal Sources		8287	416,392.38	262,000.00	-37.1%
TOTAL, FEDERAL REVENUE			489,873.39	308,000.00	-37.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			489,873.39	308,000.00	-37.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	416,392.38	262,000.00	-37.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			416,392.38	262,000.00	-37.1%
TOTAL, EXPENDITURES			416,392.38	262,000.00	-37.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	73,481.01	46,000.00	-37.4%
		. 510	70,701.01	+0,000.00	

					D8AZ184XDW(2022-23
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,873.39	308,000.00	-37.1%
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			489,873.39	308,000.00	-37.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	416,392.38	262,000.00	-37.1%
10) TOTAL, EXPENDITURES			416,392.38	262,000.00	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,481.01	46,000.00	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,481.01	46,000.00	-37.4%
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			(73,481.01)	(46,000.00)	-37.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		3140	0.00	0.00	0.076
Stabilization Arrangements		9750	0.00	0.00	0.0%
		9750 9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object) d) Assigned		9/00	0.00	0.00	0.0%
		0700	0.00		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Sierra County Office of Education Sierra County

Total, Restricted Balance

#### Unaudited Actuals Forest Reserve Fund Exhibit: Restricted Balance Detail

46 10462 0000000 Form 16 D8AZT84XDW(2022-23)

Printed: 9/7/2023 6:45 PM

Resource Description 2022-23 Unaudited Actuals 2023-24 Actuals 2023-24 Budget

	2022	2-23 Unaudited Actu	ials		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.18	396.18	396.18	351.20	351.20	351.20
Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202	2-23 Unaudited Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	.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						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	13.67	13.67	13.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.40	14.40	14.40	13.68	13.68	13.68
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

46 10462 0000000 Form A D8AZT84XDW(2022-23)

	202	2-23 Unaudited Actu	uals		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	und 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						
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 ADA corresponding to SACS fin	ancial data reported	l in Fund 09 or Fun	d 62.			
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Work in Progress  Total capital assets not being depreciated  Land Improvements  Equipment  Total capital assets being depreciated  19.  25.  Buildings  Equipment  350.  Total capital assets being depreciated  1,297.  Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  385.  Total accumulated depreciation  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net	92.00) (6.00)	0.00 0.00 0.00 0.00 0.00	19,800.00 0.00 19,800.00 25,516.00 921,136.38 350,736.99 1,297,389.37 0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00 0.00 738,721.37	0.00 103,685.00 103,685.00 0.00 103,685.00	0.00 30,700.00 30,700.00 0.00 30,700.00 0.00 0.00 30,700.00	19,800.00 0.00 19,800.00 25,516.00 1,024,821.38 320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00 0.00 811,706.37
Land 19, Work in Progress Total capital assets not being depreciated 19, Capital assets being depreciated: Land Improvements 25, Buildings 921, Equipment 350, Total capital assets being depreciated 1,297, Accumulated Depreciation for: Land Improvements Buildings (192,4 Equipment 385, Total capital assets being depreciated, net excluding lease and subscription assets 1718, Lease Assets Accumulated amortization for lease assets Total lease assets, net Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net 738, Business-Type Activities: Capital assets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	00.00 116.00 36.38 36.99 89.37 12.00) 76.00) 88.00) 0.00	0.00 0.00 0.00	0.00 19,800.00 25,516.00 921,136.38 350,736.99 1,297,389.37  0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00 0.00	103,685.00 103,685.00 0.00 103,685.00	30,700.00 30,700.00 0.00 30,700.00	0.00 19,800.00 25,516.00 1,024,821.38 320,036.99 1,370,374.37  0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00 0.00
Work in Progress Total capital assets not being depreciated  19, Capital assets being depreciated:  Land Improvements  Buildings  Equipment  350, Total capital assets being depreciated  1,297, Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  (385,1)  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	00.00 116.00 36.38 36.99 89.37 12.00) 76.00) 88.00) 0.00	0.00 0.00 0.00	0.00 19,800.00 25,516.00 921,136.38 350,736.99 1,297,389.37  0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00 0.00	103,685.00 103,685.00 0.00 103,685.00	30,700.00 30,700.00 0.00 30,700.00	0.00 19,800.00 25,516.00 1,024,821.38 320,036.99 1,370,374.37  0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00 0.00
Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated  1,297.  Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	16.00 36.38 36.99 89.37 76.00) 76.00) 0.00	0.00 0.00 0.00	19,800.00  25,516.00  921,136.38  350,736.99  1,297,389.37  0.00  (192,892.00)  (385,576.00)  (578,468.00)  718,921.37  0.00  0.00  0.00  0.00  0.00  0.00  0.00	103,685.00 103,685.00 0.00 103,685.00	30,700.00 30,700.00 0.00 30,700.00	19,800.00 25,516.00 1,024,821.38 320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00
Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated  Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	16.00 36.38 36.99 89.37 76.00) 76.00) 0.00	0.00 0.00 0.00	25,516.00 921,136.38 350,736.99 1,297,389.37 0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00	103,685.00 103,685.00 0.00 103,685.00	30,700.00 30,700.00 0.00 30,700.00	25,516.00 1,024,821.38 320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00
Land Improvements  Buildings  Equipment  Total capital assets being depreciated  1,297.  Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	36.38 36.99 89.37 22.00) 76.00) 6.800) 0.00	0.00 0.00 0.00	921,136.38 350,736.99 1,297,389.37 0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	30,700.00 0.00 30,700.00 0.00	1,024,821.38 320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00
Buildings 921, Equipment 350, Total capital assets being depreciated 1,297, Accumulated Depreciation for: Land Improvements Buildings (192,4) Equipment (385,4) Total accumulated depreciation (578,4) Total capital assets being depreciated, net excluding lease and subscription assets Lease Assets Accumulated amortization for lease assets Total lease assets, net Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net 738, Business-Type Activities: Capital assets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	36.38 36.99 89.37 22.00) 76.00) 6.800) 0.00	0.00 0.00 0.00	921,136.38 350,736.99 1,297,389.37 0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	30,700.00 0.00 30,700.00 0.00	1,024,821.38 320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00
Equipment 350, Total capital assets being depreciated 1,297, Accumulated Depreciation for: Land Improvements Buildings (192,4) Equipment (385,4) Total accumulated depreciation (578,4) Total capital assets being depreciated, net excluding lease and subscription assets Lease Assets Accumulated amortization for lease assets Total lease assets, net Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net 738, Business-Type Activities: Capital assets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	36.99 89.37 76.00) 76.00) 21.37	0.00 0.00 0.00	350,736.99 1,297,389.37 0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	30,700.00 0.00 30,700.00 0.00	320,036.99 1,370,374.37 0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00
Total capital assets being depreciated  Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	89.37 (6.00) (6.00) (8.00) (0.00)	0.00 0.00 0.00	1,297,389.37  0.00 (192,892.00) (385,576.00) (578,468.00)  718,921.37 0.00 0.00 0.00 0.00 0.00	0.00 103,685.00 0.00	30,700.00 0.00 30,700.00 0.00	1,370,374.37  0.00 (192,892.00) (385,576.00) (578,468.00)  791,906.37  0.00  0.00  0.00  0.00  0.00
Accumulated Depreciation for:  Land Improvements  Buildings  Equipment  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total sasets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00 0.00	0.00 0.00 0.00	0.00 (192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00	0.00 103,685.00 0.00	0.00 30,700.00 0.00	0.00 (192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00
Land Improvements Buildings Equipment (385,4 Total accumulated depreciation (578,4 Total capital assets being depreciated, net excluding lease and subscription assets Lease Assets Accumulated amortization for lease assets Total lease assets, net Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net Total lassets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	(6.00) (68.00) (21.37) (0.00)	0.00	(192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00	0.00	0.00	(192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00
Buildings  Equipment  (385.4  Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total sasets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	(6.00) (68.00) (21.37) (0.00)	0.00	(192,892.00) (385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00	0.00	0.00	(192,892.00) (385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00
Equipment (385.1  Total accumulated depreciation (578,4  Total capital assets being depreciated, net excluding lease and subscription assets 718,  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net 738,  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	(6.00) (68.00) (21.37) (0.00)	0.00	(385,576.00) (578,468.00) 718,921.37 0.00 0.00 0.00 0.00 0.00	0.00	0.00	(385,576.00) (578,468.00) 791,906.37 0.00 0.00 0.00 0.00
Total accumulated depreciation  Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total sasets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00	0.00	(578,468.00)  718,921.37  0.00  0.00  0.00  0.00  0.00  0.00	0.00	0.00	(578,468.00) 791,906.37 0.00 0.00 0.00 0.00 0.00 0.00
Total capital assets being depreciated, net excluding lease and subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total sasets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00	0.00	718,921.37 0.00 0.00 0.00 0.00 0.00 0.00	0.00	0.00	791,906.37 0.00 0.00 0.00 0.00 0.00
subscription assets  Lease Assets  Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00
Accumulated amortization for lease assets  Total lease assets, net  Subscription Assets  Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total subscription assets net  Governmental activity capital assets, net  Total subscription assets net  Total capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00	0.00	0.00 0.00 0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00
Total lease assets, net Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net Total assets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	0.00	0.00	0.00 0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00
Subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Governmental activity capital assets, net Total sassets not being depreciated: Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated	0.00	0.00	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00
Accumulated amortization for subscription assets  Total subscription assets, net  Governmental activity capital assets, net  Total sasets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated			0.00			0.00
Total subscription assets, net  Governmental activity capital assets, net  Total suspectivities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated			0.00			0.00
Governmental activity capital assets, net 738,  Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated						
Business-Type Activities:  Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated	21.37	0.00	738,721.37	103,685.00	30,700.00	811,706.37
Capital assets not being depreciated:  Land  Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated						· ·
Land Work in Progress Total capital assets not being depreciated Capital assets being depreciated: Land Improvements Buildings Equipment Total capital assets being depreciated						
Work in Progress  Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated						
Total capital assets not being depreciated  Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated			0.00			0.00
Capital assets being depreciated:  Land Improvements  Buildings  Equipment  Total capital assets being depreciated			0.00			0.00
Land Improvements  Buildings  Equipment  Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Buildings  Equipment  Total capital assets being depreciated						
Equipment  Total capital assets being depreciated			0.00			0.00
Total capital assets being depreciated			0.00			0.00
			0.00			0.00
Accumulated Depreciation for:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
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 and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			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
Subscription Assets		3.00	0.00	3.50	2.30	0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net					1	
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

## Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals Summary of Unaudited Actual Data Submission

46 10462 0000000 Form CA D8AZT84XDW(2022-23)

Printed: 9/7/2023 6:47 PM

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$294,663.09
	Appropriations Subject to Limit	\$294,663.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	12.46%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Sierra County Office of Education Sierra County

#### Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals County Office of Education Certification

46 10462 0000000 Form CA D8AZT84XDW(2022-23)

ONAUDITED AC	CTUAL FINANCIAL REPORT:	
To the Superinte	endent of Public Instruction:	
	DITED ACTUAL FINANCIAL REPORT. This report is cation Code sections 41010 and 1628.	s hereby prepared and filed by the County Superintendent of Schools
Signed:		Date:
	County Superintendent/Designee	
	(Original signature required)	
	formation on the unaudited actual reports, please c	ontact:
For County Offi  Nona Griesert		ontact:
For County Offi		ontact:
For County Offi Nona Griesert Name		ontact:
For County Offi Nona Griesert Name	ice of Education:	ontact:
For County Offi Nona Griesert Name Director of Busin	ness Services/CBO	ontact:
For County Offi Nona Griesert Name Director of Busin	ness Services/CBO	ontact:
For County Offi Nona Griesert Name Director of Busin Title 530-993-1660, x-	ness Services/CBO	ontact:

#### Unaudited Actuals 2022-23 Estimated Actuals Schedule of Long-Term Liabilities

46 10462 0000000 Form DEBT D8AZT84XDW(2022-23)

	Unaudited	Audit	Audited Balance			Ending	Amounts Due Withi
Description	Balance July 1	Adjustments/ Restatements	July 1	Increases	Decreases	Balance June 30	One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,374.00		103,374.00			103,374.00	
Total/Net OPEB Liability	92,485.00		92,485.00		29,691.00	62,794.00	
Compensated Absences Payable	17,094.19		17,094.19		0.00	17,094.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	212,953.19	0.00	212,953.19	0.00	29,691.00	183,262.19	0.0
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.0

## Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Funds 01, 09, and 62				
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	2,401,173.31	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	294,236.91	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)					
1. Community Services	All	5000-5999	1000- 7999	0.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	0.00	
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00	
<ol> <li>Other</li> <li>Transfers</li> <li>Out</li> </ol>	All	9200	7200- 7299	0.00	
5. Interfund Transfers Out	All	9300	7600- 7629	0.00	
		9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	55,668.13	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00	

## Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		Expenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				55,668.13
D. Plus additional MOE expenditures:			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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	ot include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,051,268.27
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				205,126,827.00

## Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Experiurures	
Section III -		
MOE		
Calculation		
(For data		
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior year amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	1,704,353.18	4,673.94
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus Line A.1)	1,704,353.18	4,673.94
	1,704,355.16	7,073.34
B. Required		
effort (Line A.2	,	
times 90%)	1,533,917.86	4,206.55
C. Current		
y ear		
expenditures		
(Line I.E and		
Line II.B)	2,051,268.27	205,126,827.00
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		]
zero)	0.00	0.00

Sierra County Office of Education Sierra County

## Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

46 10462 0000000 Form ESMOE D8AZT84XDW(2022-23)

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 Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA cov ered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two		
	0.00%	0.00%
percentages)	0.00%	0.00%
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of		Expenditures
Adjustments	Total Expenditures	Per ADA
Aujustilients		FEI ADA
Total		
adjustments to		
base		
expenditures	0.00	0.00

#### Unaudited Actuals Fiscal Year 2022-23 County Office Appropriations Limit Calculations

46 10462 0000000 Form GANN D8AZT84XDW(2022-23)

			2022-23 Calculations			2023-24 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Α.	PRIOR YEAR DATA		2021-22 Actual			2022-23 Actual	
	(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE.						
	LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
	PRIOR YEAR APPROPRIATIONS LIMIT						
	Program Portion of Prior Year Appropriations Limit     (A3 times [A6 divided by (A6 plus A7)], not to exceed A6)						
		0.00		0.00			0.00
	Excess is added to Other Services portion.	0.00		0.00			0.00
	Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)     TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	273,977.77		273,977.77			294,663.09
		273,977.77		273,977.77			294,663.09
	PRIOR YEAR GANN ADA  4. Program ADA (Preload/Line B3, PY column)	.01		.01			.01
	Tiogram ADA (Preload/Line B3, P1 column)     Other ADA (Preload/Line B4, PY column)	410.57		410.57			410.57
	PRIOR YEAR LOFF	410.57		410.57			410.57
	LCFF Alternative Education Grant (Preload/Line A28,						
	Alternative Education Grant, (1960au:Line A20,  Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	0.00		0.00			0.00
	LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	911,772.00		911,772.00			911,772.00
	ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA		justments to 2021		الد ه	iustmonts to 2000	
	ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad,	justments to 2021	-22	Adj	justments to 2022	2-23
	8. Reorganizations and Other Transfers						
	Temporary Voter Approved Increases						
	Less: Lapses of Voter Approved Increases						
	11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
	(Lines A8 plus A9 minus A10)			0.00			0.00
	12. Adjustments to Program Portion			0.00		1	0.00
	([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
	13. Adjustments to Other Services Portion						
	(Lines A11 minus A12)			0.00			0.00
	ADJUSTMENTS TO PRIOR YEAR ADA			0.00			0.00
	(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
	Adjustments to Program ADA     Adjustments to Other ADA						
R	CURRENT YEAR GANN ADA						
-	CURRENT YEAR PROGRAM ADA	202	22-23 Annual Rep	ort	202	3-24 Annual Estir	nate
	2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
	1. Total County Program ADA (Form A, Line B1d)	.01	0.00	.01	.01	0.00	.01
	2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
	3. Total Current Year ADA (Lines B1 through B2)	.01	0.00	.01	.01	0.00	.01
		:	2022-23 P2 Repor	t	2	023-24 P2 Estima	te
	CURRENT YEAR DISTRICT ADA						
	4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			410.57			364.87
C.	CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
	AID RECEIVED						
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
	Homeowners' Exemption (Object 8021)	536.38		536.38	0.00		0.00
	2. Timber Yield Tax (Object 8022)	258.40		258.40	0.00		0.00
	3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
	4. Secured Roll Taxes (Object 8041)	80,426.63		80,426.63	75,000.00		75,000.00
	5. Unsecured Roll Taxes (Object 8042)	2,151.41		2,151.41	2,200.00		2,200.00
	6. Prior Years' Taxes (Object 8043)	162.63		162.63	100.00		100.00
	7. Supplemental Taxes (Object 8044)	1,394.91		1,394.91	1,500.00		1,500.00
	Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
	Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
	10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
	11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
	12. Comm. Redev elopment Funds (Objects 8047 & 8625)				0.00		
	13. Parcel Taxes (Object 8621)	0.00		0.00			0.00
		0.00		0.00	0.00		0.00
	14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00

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			2022-23 Calculations			2023-24 Calculations		
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
15.	Penalties and Int. from Delinquent Non-LCFF							
	Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00			
16.	Transfers to Charter Schools							
	in Lieu of Property Taxes (Object 8096)							
17.	TOTAL TAXES AND SUBVENTIONS							
	(Lines C1 through C16)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,80	
OTUE	R LOCAL REVENUES (Funds 01, 09, and 62)							
	To General Fund from Bond Interest and Redemption							
10.	Fund (Excess debt service taxes) (Object 8914)							
19	TOTAL LOCAL PROCEEDS OF TAXES							
10.	(Lines C17 plus C18)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,80	
EXCLI	UDED APPROPRIATIONS	04,000.00	0.00	04,000.00	70,000.00	0.00	70,00	
	Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated							
20a.	amounts)			35,126.00			47,98	
20b.	Qualified Capital Outlay Projects			0.00				
OTHER	R EXCLUSIONS							
21.	Americans with Disabilities Act							
22.	Unreimbursed Court Mandated Desegregation Costs							
23.	Other Unfunded Court-ordered or Federal Mandates							
24.	TOTAL EXCLUSIONS (Lines C20 through C23)			35,126.00			47,98	
STATE	E AID RECEIVED (Funds 01, 09, and 62)							
25.	LCFF - CY (objects 8011 and 8012)	1,784,622.00		1,784,622.00	1,482,464.00		1,482,46	
26.	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00			
27.	TOTAL STATE AID RECEIVED							
	(Line C25 plus C26)	1,784,622.00	0.00	1,784,622.00	1,482,464.00	0.00	1,482,46	
DATA	FOR INTEREST CALCULATION							
28.	Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	4,232,642.93		4,232,642.93	3,097,863.00		3,097,86	
29.	Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	78,105.57		78,105.57	78,105.57		78,10	
APPR	OPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget		
PRELI	IMINARY APPROPRIATIONS LIMIT							
1.	Revised Prior Year Program Limit (Lines A1 plus A12)			0.00				
2.	Inflation Adjustment			1.0755			1.	
3.	Program Population Adjustment (Lines B3 divided							
	by [A4 plus A14]) (Round to four decimal places)			1.0000			1.	
4.	PRELIMINARY PROGRAM LIMIT							
	(Lines D1 times D2 times D3)			0.00				
5.	Revised Prior Year Other Services Limit							
	(Lines A2 plus A13)			273,977.77			294,66	
6.	Inflation Adjustment			1.0755			1.	
7.	Other Services Population Adj. (Lines B4 divided							
	by [A5 plus A15]) (Round to four decimal places)			1.0000			0.	
8.	PRELIMINARY OTHER SERVICES LIMIT							
	(Lines D5 times D6 times D7)			294,663.09			273,49	
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT			204 662 00			273,49	
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			294,663.09				
				294,663.09				
APPRO	(Lines D4 plus D8)			84,930.36			78,80	
<b>APPR</b> (	(Lines D4 plus D8) OPRIATIONS SUBJECT TO THE LIMIT						78,80	
<b>APPR</b> (	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)						78,80	
<b>APPR</b> (	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then			84,930.36				
<b>APPR</b> 0 10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)						78,80 242,67	
<b>APPR</b> 0 10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes			84,930.36				
<b>APPR</b> 0 10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit  (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29]			84,930.36 244,858.73			242,67	
<b>APPR</b> 0 10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			84,930.36 244,858.73 6,200.06			242,67 8,31	
10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])  b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			84,930.36 244,858.73			242,67 8,31	
10. 11.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit			84,930.36 244,858.73 6,200.06 91,130.42			242,67 8,31 87,11	
10. 11. 12.	(Lines D4 plus D8)  OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C19)  Preliminary State Aid Calculation  a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  Local Revenues in Proceeds of Taxes  a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])  b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			84,930.36 244,858.73 6,200.06				

#### Unaudited Actuals Fiscal Year 2022-23 County Office Appropriations Limit Calculations

46 10462 0000000 Form GANN D8AZT84XDW(2022-23)

			2022-23			2023-24	
			Calculations			Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	b. State Subventions (Line D13)			238,658.68			
	c. Less: Excluded Appropriations (Line C24)			35,126.00			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
	(Lines D14a plus D14b minus D14c)			294,663.09			
15	Adjustments to the Limit Per						
	Government Code Section 7902.1						
	(Line D14d minus D9)			0.00			
SUM	MARY		2022-23 Actual			2023-24 Budget	
16	Adjusted Appropriations Limit						
	(Lines D9 plus D15)			294,663.09			273,493.99
17	Appropriations Subject to the Limit						
	(Line D14d)			294,663.09			
* Please pro	vide below an explanation for each entry in the adjustments column.						
Nona Griese	rt		530-993-1660. x-	120			
Gann Contac	et Person		Contact Phone N	lumber			

#### Unaudited Actuals 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

46 10462 0000000 Form ICR D8AZT84XDW(2022-23)

#### Part I - General Administrative Share of Plant Services Costs

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

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

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

203,081.89

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

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

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

1,534,570.27

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)

13.23%

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

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

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

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

## A. Normal Separation Costs (optional)

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

0.00

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

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

0.00

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

#### A. Indirect Costs

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

75,307.38

 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)

113,041.57

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	11,603.66
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	199,952.61
9. Carry-Forward Adjustment (Part IV, Line F)	117,558.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	317,511.23
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	777,342.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	317,494.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	222,861.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	59,952.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	90,504.88
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	9,410.80
	9,410.00
9. Other General Administration (portion charged to restricted resources or specific goals only)  (Functions 7300 7600, resources 3000 0000, phicate 1000 5000; Functions 7300 7600.	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	621 140 02
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	621,149.03
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	26 405 46
except 0000 and 9000, objects 1000-5999)	26,405.46
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	76 102 54
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	76,103.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
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)	346,231.93
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,547,457.67
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)	7.85%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	40.40%
(Line A10 divided by Line B19)	12.46%
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

#### Unaudited Actuals 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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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) 199,952.61 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year (19,726.54)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 (2.46%) times Part III, Line B19); zero if negative 117,558.61 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 117,558.61 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 not adjustment is applied to the current year calculation: 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 not is deferred to one or more future years: applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder not is deferred to one or more future years: applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 117.558.61

## Unaudited Actuals 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed	
indirect	
cost rate:	2.46%
Highest	
rate used	
in any	
program:	2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	231,736.99	2,814.00	1.21%
01	3315	2,472.94	60.83	2.46%
01	3327	4,906.30	120.69	2.46%
01	3345	976.00	24.00	2.46%
01	3395	7,541.21	185.51	2.46%
01	6266	5,577.53	137.21	2.46%
01	6500	548,052.38	13,482.09	2.46%
01	6520	16,190.82	398.00	2.46%
01	6537	1,889.10	46.47	2.46%
01	6680	85,319.86	2,098.87	2.46%
01	6685	14,085.93	223.83	1.59%
01	7366	104,402.05	1,474.30	1.41%

**Ending Balances - All Funds** 

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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					
Adjusted Beginning Fund Balance	9791-9795	0.00		4,781.47	4,781.47
2. State Lottery Revenue	8560	3,060.78		1,300.00	4,360.78
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,060.78	0.00	6,081.47	9,142.25
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
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			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)		0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,060.78	0.00	6,081.47	9,142.25

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.

D. COMMENTS:

<sup>\*</sup>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.

#### Unaudited Actuals 2022-23 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

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			Teacher Full-Ti	me Equivalents		Classro	Pupils Transported	
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
	ibuted Expenditures, Funds 01, 09, and 62, Goals allocated based on factors input)	0.00	0.00	14,554.93	4,700.00	5,799.14	0.00	0.00
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	ation factors are only needed for a column if there are expenditures in line A.)							
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12							
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools							
3550	Community Day Schools							
3600	Juv enile Courts							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
4900	Other Supplemental Education				.25			
5000-5999	Special Education (allocated to 5001)	.15			.25	2,047.29		
6000	ROC/P					368.52		
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts			.25				
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)							
	Cafeteria (Funds 13 & 61)							
C. Total Allocation Fa	actors	.15	0.00	.25	.50	2,415.81	0.00	0.0

#### Unaudited Actuals 2022-23 County School Service and Charter Schools Funds Program Cost Report

DOA.

		Program Cost Report					D8A
			Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Т (
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K–12	145,892.33	0.00	145,892.33	28,675.46		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3500	County Community Schools	0.00	0.00	0.00	0.00		Г
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3600	Juv enile Courts	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		Г
3800	Career Technical Education	0.00	0.00	0.00	0.00		Г
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		Г
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		Г
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	0.00	0.00	0.00	0.00		Г
4850	Migrant Education	0.00	0.00	0.00	0.00		
4900	Other Supplemental Education	62,112.81	2,350.00	64,462.81	12,670.31		
5000-5999	Special Education	892,879.32	7,264.51	900,143.83	176,925.25		Г
6000	Regional Occupational Ctr/Prg (ROC/P)	138,998.22	884.63	139,882.85	27,494.28		Г
Other Goals							
7110	Nonagency - Educational	55,668.13	0.00	55,668.13	10,941.69		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	9,696.93	0.00	9,696.93	1,905.95		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
8600	County Services to Districts	619,571.93	14,554.93	634,126.86	124,639.03		
Other Costs	Food Services					0.00	
							_
	Enterprise					0.00	
	Facilities Acquisition & Construction					0.00	_
	Other Outgo					0.00	,
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	68,052.65		
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		
	Total County School Service and Charter Schools Funds Expenditures	1,924,819.67	25,054.07	1,949,873.74	451,304.62	0.00	_ ا د

#### Unaudited Actuals 2022-23 County School Service and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenanc and Operatio
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 81 8400)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
1110	Regular Education, K-12	30,673.01	0.00	0.00	2,564.40	112,590.56	64.36	0.00			C
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3600	Juv enile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4900	Other Supplemental Education	0.00	407.41	1,752.42	0.00	0.00	0.00	59,952.98			С
5000-5999	Special Education	608,360.59	115,100.11	767.45	8,960.68	92,737.86	3,072.14	0.00			63,880
6000	ROC/P	138,998.22	0.00	0.00	0.00	0.00	0.00	0.00			C
Other Goals											
7110	Nonagency - Educational	(688.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,793.06	11,563
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	C
8100	Community Services		0.00	0.00	0.00	9,696.93	0.00		0.00	0.00	С
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	С
8600	County Services to Districts		0.00	0.00	173,386.81	0.00	0.00	0.00		439,721.45	6,463
Total Direct C	harged Costs	777,342.99	115,507.52	2,519.87	184,911.89	215,025.35	3,136.50	59,952.98	0.00	484,514.51	81,908

<sup>\*</sup> Functions 7100-7199 for goals 810

#### 46 10462 0000000 Form PCR D8AZT84XDW(2022-23)

#### Unaudited Actuals 2022-23 County School Service and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Co	sts (Based on factors in	iput on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juv enile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	2,350.00	0.00	0.00	2,350.00
5000-5999	Special Education (allocated to 5001)	2,350.00	4,914.51	0.00	7,264.51
6000	ROC/P	0.00	884.63	0.00	884.63
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	14,554.93	0.00	0.00	14,554.93
Other Funds					
	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,254.93	5,799.14	0.00	25,054.07

#### Unaudited Actuals 2022-23 County School Service and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

46 10462 0000000 Form PCR D8AZT84XDW(2022-23)

Α.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	90,504.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	9,410.80
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	219,683.61
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	131,705.32
5	Total Central Administration Costs in County School Service and Charter Schools Funds	451,304.61
В.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,924,819.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,054.07
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,949,873.74
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	346,231.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	346,231.93
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,296,105.67
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (AS/D)	19.66%

#### Unaudited Actuals 2022-23 County School Service and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	
Food Services (Objects 1000-5999, 6400-6920)	0.00				
Enterprise (Objects 1000-5999, 6400-6920)		0.00			
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		
Other Outgo (Objects 1000 - 7999)				0.00	
Total Other Costs	0.00	0.00	0.00	0.00	

## Unaudited Actuals County School Service Fund Special Education Revenue Allocations (Optional)

46 10462 0000000 Form SEA D8AZT84XDW(2022-23)

Description	2022-23 Actual	2023-24 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%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. 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%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. 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 MEMBERS			
Sierra County Office of Education (AW00)			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:			
Title:			
Phone:			

Sierra County Office of Education Sierra County

## Unaudited Actuals 2022-23 County School Service Fund Special Education Revenue Allocations Setup

46 10462 0000000 Form SEAS D8AZT84XDW(2022-23)

Current LEA:	46-10462-0000	46-10462-0000000 Sierra County Office of Education					
Selected SELPA:	AW	(Enter a SELPA ID from the list below then save and close)					
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED					
ID	SELPA-TITLE	(from Form SEA)					
AW	Sierra County						

## Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 10462 0000000 Form SIAA D8AZT84XDW(2022-23)

	FOR ALL FUNDS						D8AZ I 84XDW (2022-23				
		Costs - fund		t Costs - fund	Interfund	Interfund	Due From	Due To			
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610			
01 COUNTY SCHOOL SERVICE FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					85,870.96	0.00					
Fund Reconciliation							0.00	0.00			
08 STUDENT ACTIVITY SPECIAL REVENUE FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00					
Fund Reconciliation							0.00	0.00			
09 CHARTER SCHOOLS SPECIAL REVENUE FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00					
Fund Reconciliation							0.00	0.00			
10 SPECIAL EDUCATION PASS-THROUGH FUND											
Expenditure Detail											
Other Sources/Uses Detail											
Fund Reconciliation							0.00	0.00			
11 ADULT EDUCATION FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					0.00	12,389.95					
Fund Reconciliation							0.00	0.00			
12 CHILD DEVELOPMENT FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00					
Fund Reconciliation							0.00	0.00			
13 CAFETERIA SPECIAL REVENUE FUND											
Expenditure Detail	0.00	0.00	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00					
Fund Reconciliation					0.00	0.00	0.00	0.00			
14 DEFERRED MAINTENANCE FUND							0.00	0.00			
Expenditure Detail	0.00	0.00									
Other Sources/Uses Detail	0.00	0.00			0.00	0.00					
Fund Reconciliation					0.00	0.00	0.00	0.00			
15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00			
Expenditure Detail	0.00	0.00									
Other Sources/Uses Detail	0.00	0.00			0.00	0.00					
Fund Reconciliation					0.00	0.00	0.00	0.00			
16 FOREST RESERVE FUND							0.00	0.00			
Expenditure Detail					0.00	72 404 04					
Other Sources/Uses Detail					0.00	73,481.01	0.00	0.00			
Fund Reconciliation							0.00	0.00			
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY											
Expenditure Detail											
Other Sources/Uses Detail					0.00	0.00					

## Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 10462 0000000 Form SIAA D8AZT84XDW(2022-23)

	<del></del>		i		1		<del> </del>	V(2022-23
	Direct Inter		Indirect Inter	Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND							5.55	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		0.00	5.50	5.50		0.00		

## Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 10462 0000000 Form SIAA D8AZT84XDW(2022-23)

	Direct Inter	Costs - fund	Indirect Inter	Costs - fund	la ta afran d	lusto uficio d	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE 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
62 CHARTER SCHOOLS ENTERPRISE 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
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	85,870.96	85,870.96	0.00	0.00

# SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## RESOLUTION NO. 24-003D

## IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, for over five decades, Mr. Michael Moore, dedicated his time, energy and expertise to the Sierra-Plumas Joint Unified School District. Mike began his career in Downieville as a mathematics and science teacher, where he worked for many years inspiring his students to love his subjects as much as he did. However, he was soon wanting to offer more of himself and eventually moved from the classroom into a teaching/principal position in Alleghany. He continued to teach his beloved math and science classes for several years. Having gotten his feet wet in administration, and finishing a tenure as the Alleghany School Principal, he eventually made a move back to Downieville to serve as the district superintendent. Eventually, he moved to Loyalton Schools, where he served as the principal of the middle school; and

WHEREAS, Mr. Moore's always wanted more for his students and would continue to go above and beyond to make sure that his kids had new and exciting opportunities. He enjoyed bringing his students outside to get hands-on experiences and share his knowledge of science. Mike would take trips to the Fort Bragg coast and go on extended walks in marshes and other waterways where the students would be given the opportunities that other mountain kids only dreamed of. He would continue to share the outdoors for many years to many generations. Mr. Moore was not only there for his students in his classroom, but would make sure that all of the kids in the school benefited from extra-curricular activities; and

WHEREAS, Mr. Mike Moore eventually decided that he need more and wanted to have an even a greater impact on students throughout the district. Mike became not only the superintendent of the Sierra-Plumas Joint Unified School District but, added the County Office of Education as well. One of his greatest achievements during this time was that he assisted in getting the new Pliocene Ridge School built; and

WHEREAS, when Mr. Moore was finally finished working with students, staff and families, he started a second career as a substitute, youth probation officer, forest service surveyor and a board member. Mike served many years on both the district and county board where he served as president for multiple terms; and

WHEREAS, Mike played a big part in many lives of the children and families of Sierra County. His family should be proud of the values that he instilled in hundreds of students that he directly impacted over the many years he served. He was always fully committed to his kids, their families and the district as a whole.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Michael Moore for distinguished service and acknowledge his commitment and dedication in the field of education. Mike passed away June 5, 2022. He will be greatly missed.

Dated this 12 <sup>th</sup> day of September, 2023.	
Sean Snider, District Superintendent	James Berardi, County Superintendent
Kelly Champion, President	Annie Tipton, Vice President
Dorie Gayner, Clerk	Christina Potter, Trustee
Patty Hall, Trustee	

#### SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## **RESOLUTION NO. 24-004D**

# IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, Kathy Henson was hired in 1983 at Loyalton Elementary School. She quickly became a much-adored aide and cafeteria clerk. Over the years she worked in many different classrooms gaining experience at many different grade levels. Students loved to work with her, as she always had a kind and soft -spoken voice when helping students. Her kind and caring way to work and talk with students made her a favorite among many.

WHEREAS, Kathy was also a favorite among her fellow staff members. She is known for always being thoughtful to her fellow staff members, always thinking about them, bringing some of her best cooked desserts to celebrate staff birthdays and some of the most amazing vegetables from her garden. She was great at working with new teachers as well in the classrooms, offering helpful tips, and showing them the ropes.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Kathy Henson for distinguished service and acknowledge her commitment and dedication in the field of education.

Dated this 12<sup>th</sup> day of September, 2023.

Kelly Champion, President	Sean Snider, Superintendent
Annie Tipton, Vice President	Christina Potter, Trustee
Dorie Gayner, Clerk	Patty Hall, Trustee

#### SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## **RESOLUTION NO. 24-005D**

# IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, Richard Jaquez was hired as the maintenance man in May of 1989 at the old Loyalton Jr. High School. Not only did he keep the old jr. high building running he kept the gym in tip top shape for all of the sporting events, with just the right touch to keeping the gym floors waxed and ready.

WHEREAS, Later in his career Richard took over as head maintenance man of Loyalton Elementary School. Richard quickly became recognized for his intelligent and crafty way of fixing items around the school site. Richard was also known for his beautiful green lawns that were around the elementary school. Staff and students quickly learned which days were lawn days.

WHEREAS, Richard was not only known for being seen around campus' working on different items, but he could also be seen at many sporting events as the coach. His coaching career ranged from Little League to jr. high and the high school. Richard coached multiple basketball teams girls and boys at the jr. high and high school level, as well as high school baseball. Richard shared his love for another sport with skiing. Richard ran the Ski Club for several years for all of the school sites. In his coaching career he had multiple championship teams from Little League to High School. He was recognized as North Section Coach of the year in 2001 and 2004. For all of Richard's hard work and so much that he gave back to the schools and students Richard was recognized by receiving Alumni of the Year at LHS.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Richard Jaquez for his distinguished service and acknowledge his commitment to keeping our schools safe, well maintained, and his dedication in the field of sports and education.

Dated this 12<sup>th</sup> day of September, 2023.

Kelly Champion, President	Sean Snider, Superintendent
Annie Tipton, Vice President	Christina Potter, Trustee
Dorie Gayner, Clerk	Patty Hall, Trustee

AD RECEIVED   TAXES AND SUBVENTIONS (Furds 01, 02, and 62)   16,439.29   16,439.29   0.00	unty	School District Appropriations Limit Calcu	ılations				D8AT2	RCW65(2022-23)
A. PRICE YEAR BATA  A. PRICE YEAR BATA  A. PRICE YEAR BATA  A. CONTROL AND A ADMINISTRATION OF THE PRICE YEAR CARN does reported in the COS    1. Filling PRICE YEAR APPROXIMENT AND FOR MAIN FOR MAIN PLAY YEAR CARN does reported in the COS    1. Filling PRICE YEAR APPROXIMENT AND FOR MAIN PLAY CARN DESCRIPTION OF THE PRICE YEAR APPROXIMENT TO THE COST OF THE COST OF THE PRICE YEAR APPROXIMENT TO THE COST OF THE COST OF THE PRICE YEAR APPROXIMENT TO THE PRICE YEAR APPROXI								
A PROCESS AS A P					Data/			Entered Data/ Totals
Part	RIOR Y	(FAR DATA						
1. FINAL PRICA VERIA PRECENCIONS LIMT   PRICADE TO 11. PT Column   1.000   1.				2021-22 Actual			2022-25 Actual	
Private Design CFT. For Column   Private Design CFT. Private De		, , , , , , , , , , , , , , , , , , ,						
PRICE   PRICE   PRICE   PRICE   TABLE   TRANSPORT	1. FII	INAL PRIOR YEAR APPROPRIATIONS LIMIT						
ADJUSTMENTS TO PRIOR YEAR LIANT 3. Distinct legens. Recognitionise and other Transfers 4. Temporary Plant Plant (Plant Recognition from Climate Transfers) 6. Less: Lapses of Year Regions of Increases 6. Less: Lapses of Year Regions of Increases 6. To Total Auditoria No. 7. F. AUGUSTRATIST TO PRIOR YEAR LIANT 1 (time A) the Affirms A) 7. F. AUGUSTRATIST TO PRIOR YEAR LIANT 1 (time A) the Affirms A) 7. F. AUGUSTRATIST TO PRIOR YEAR LIANT 1 (time A) the Affirms A) 7. F. AUGUSTRATIST TO PRIOR YEAR LIANT 1 (time A) the Affirms A Liant Control to the transfers, and shy if a diquitions to the appropriation in the a entrol to the Adjustration of the transfers, and shy if a diquitions to the appropriation in the a entrol to the Adjustration of t	(Pi	Preload/Line D11, PY column)	4,098,558.97		4,098,558.97			4,408,000.17
3. Disable Lapeck. Recognitations and Other Treatments	2. PF	RIOR YEAR GANN ADA (Preload/Line B3, PY column)	410.57		410.57			410.57
3. Deliver Lapece, Recognizations and Other Treatment 4. Temporary level Agrowed increases 6. Lists Lapece of World Agrowed increases 6. Lists Lapece o	D 111077	MENTO TO POLOD VEAD LIMIT						
1. Immunity View Agoined Information   1. Immunity Companies   1. Immunity			Ad	justments to 202	1-22	Ad	justments to 202	2-23
S. ISSS 1   1985   19								
1. TOTAL ADJUSTMANTS TO PRIOR YEAR ADA (Dr. Yor district losper, respectations and other transfers, and only if adjustments to the appropriations limit are entired in time AD above?)    1. Court Rest Canada ADA (Dr. Yor ADA)						-		
P. ADJUSTENTS TO PRICKY YURA DAN (Day for detained pages, reognizations and other branches, and only if adjustments to the appropriations limit are entered vi.l. no. A stackey.         2022-29 date should be the Previous Approximement Date Celection attendance reports and include ADA for charter schools reporting with the defeator.         1. Total K-LT ADA (Form A. I has Ad)         2022-29 date should be the Previous Approximement Date Celection attendance reports and include ADA for charter schools reporting with the defeator.         1. Total K-LT ADA (Form A. I has Ad)         2012-29 Actual         2012-29	6. TC	OTAL ADJUSTMENTS TO PRIOR YEAR LIMIT				-		
District distance in pages, recognisations and other treasfers, and only if adjustments to the appropriations into an extension in pages and a time in additional in the pages and a time treasfers. As all lowery is a page and a time in additional in the page and a time treasfers. Total In-CRA DA (from A. Line A6)   Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57     Total Da (From A6)   A10,57     Total Da (Fr	(Li	ines A3 plus A4 minus A5)			0.00			0.00
District distance in pages, recognisations and other treasfers, and only if adjustments to the appropriations into an extension in pages and a time in additional in the pages and a time treasfers. As all lowery is a page and a time in additional in the page and a time treasfers. Total In-CRA DA (from A. Line A6)   Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (from A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57   A34,67     Total In-CRA DA (From A. Line A6)   A10,57     Total Da (From A6)   A10,57     Total Da (Fr								
B. CURRENT YEAR GANN ADA  2022-29 A Report  1. foot in Year A Line A(i)  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  2. Total Charles Solvon ADA (Firm A, Line A(i))  3. Total Charles Solvon ADA (Firm A, Line A(i))  4. Solvon ADA (Firm A)								
2002-20 dates annual face for Principal Apportismment Data Collection attendance reports and include ADA for charter schools reporting with the distillation (1) 1. Total K-12 ADA (from A, Live A6)								
2002-20 dates annual face for Principal Apportismment Data Collection attendance reports and include ADA for charter schools reporting with the distillation (1) 1. Total K-12 ADA (from A, Live A6)		,						
### He desized   1. To list K-12 ADA (Form A. Line AD)	URREN	NT YEAR GANN ADA	:	2022-23 P2 Repoi	rt	2	023-24 P2 Estima	te
1. Trial K12 JAN (Form A. Line Al) 2. Total Charles Schools ADA (Form A. Line Al) 3. TOTAL CHARRY TEAR P. ZADA (Jane Bt place BZ) 3. TOTAL CHARRY TEAR P. ZADA (Jane Bt place BZ) 4. 11077  C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE  ADARCE/VED TAXES AND SUPPORTIONS (Funds 01, 05, and 62) 1. Homeowere: Exemption (Object 8029) 2. Time are Year face (Google 8029) 3. Other Subvention-Line Tears (Object 8029) 3. Other Subvention-Line Tears (Object 8029) 4. Socroed Roll Tears (Object 8029) 4. Socroed Roll Tears (Object 8029) 5. University of Tears (Object 8029) 6. Price Years' Tears (Object 8029) 7. Time are Year of Tears (Object 8029) 7. Singlement Tear (Object 8029) 7. Singlement Tear (Object 8029) 8. Ear Rev. Augmentation Fund (ERAPS) (Object 8049) 9. Pendaltee and Inf. Inno Deciment Tears (Object 8049) 9. Pendaltee and Inf. Inno Deciment Tears (Object 8049) 10. Other Inc. Liu Tears (Object 8049) 11. Caron. Redev depoineme Funds (object 8047 & 8025) 12. Prend Tears (Object 8047) 13. Other Inc. Liu Tears (Object 8049) 14. Pendaltee and Inf. Inno Deciment Tears (Object 8049) 15. Other Inc. Liu Tears (Object 8049) 16. Other Inc. Liu Tears (Object 8049) 17. Transfer of the Charles (Object 8049) 18. Other Inc. Liu Tears (Object 8049) 19. Other Inc. Liu Tears (Object 8049) 19. Other Inc. Liu Tears (Object 8049) 19. Other Inc. Liu Tears (Object 8049) 10. Other Inc. Liu Tears (Object 8049) 11. Caron. Redev depoinem Funds (object 8047 & 8025) 12. Prend Tears (Object 8049) 13. Other Inc. Liu Tears (Object 8049) 14. Pendaltee and Inf. Inno Deciment Tears (Object 8049) 15. Transfer to Charles School in Liu of Property Tears (Object 8049) 16. Transfer to Charles School in Liu of Property Tears (Object 8049) 17. To General Fund from Boot Indexes and Redemption 18. Martine Caron Martine Charles School in Liu of Property Tears (Object 8049) 19. Other Inc. Liu Tears (Charles School in Liu of Property Tears (Object 8049) 19. Other Liu Charles Redemption Cost (School in Liu of Property Tears (Object 8049) 19. Other Liu Charles Ch								
2. Total Current Year LoCal PROCEEDS OF TAXESISTATE  C. CURRENT YEAR LOCAL PROCEEDS OF TAXESISTATE  ADD RECEIVED  TAXES AND SUBVENTIONS (Funds 01, 00, and 62)  1. Hollenouser's Exemption (Object 8022)  2. Timber Yield Tax (Object 8022)  3. Other Subventionalin's Less Taxes (Object 8029)  4. Become Roll Taxes (Object 8024)  5. Unsecured Roll Taxes (Object 8024)  5. Unsecured Roll Taxes (Object 8024)  6. Mine Years Taxes (Object 8024)  7. Funds (Object 8022)  7. Supplemental Taxes (Object 8024)  8. Ed. Rev. Augmentation Fund (RRAF) (Object 8024)  8. Ed. Rev. Augmentation Fund (RRAF) (Object 8024)  8. Ed. Rev. Augmentation Fund (RRAF) (Object 8024)  9. Prenatures and int. from Definiquent Taxes (Object 8024)  10. Other In-Leu Taxes (Object 8024)			410.57		410.57	364.87		364.87
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE   2022.23 Activation   16,439.29   10,233.24 Budget   16,239.24 B								0.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE   2022-23 Actual   2023-24 Burger								364.87
ADR RECEIVED					I			
TAXES AND SUBVENTIONS (Funds 0.1, 00. am 62)   1. Homeowner's Exemption (Object 8021)   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00   16,439.29   0.00	URREN	NT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
1. Homowneric Vestar (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Sixvenitics/Thiru. Taxes (Object 8029) 3. Other Sixvenitics/Thiru. Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 5. Unsecured Roll Taxes (Object 8042) 6. Pror Years' Taxes (Object 8043) 7. Zixyell Roll Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8046) 9. Penalties and Int. from Delinquert Taxes (Object 8048) 10. Other In. Lieu Taxes (Object 8047 & 8025) 11. Comm. Redev elopment Taxes (Object 8047 & 8025) 12. Parcell Taxes (Object 8022) (Taxes only) 13. Other Non-AV Valorem Taxes (Object 8047 & 8025) 14. Penalties and Int. from Inclinquent Non-LOFF Taxes (Object 8029) (Only those for the above taxes) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8086) 16. To Tax. Taxes (Object 8021) (Taxes only) 17. To General Fund For Schools in Lieu of Property Taxes (Object 8086) 18. To Tax. Laxes AND Substrantons (Lines C 1 through C15) 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302, do not include negotiated amounts) 19a. Medicare (Citet federally mandated amounts only from objs. 3301 & 3302, do not include negotiated amounts) 19b. Qualified Capital Outley Projects 2. Americans with Dissibilities Act 2. Unreimbursed Court mindated Desegogation Costs 2. Other Unreimbursed Court mindated Desegogation Costs 2. Other Unreimbursed Court mindated Desegogation Costs 2. Other Unreimbursed Court mindated on 51, 90, and 62) 2. State ALD Received England Solita and 61012) 2. Attentions 10, 90, and 62) 2. Attentions with Dissibilities Act 2. Unreimbursed Court mindated Desegogation Costs 2. Other Unreimbursed Court mindated Desegogation Costs 2. Other Unreimbursed Court mindated Solita mindates 2. State ALD Received (Funds 51, 90, and 62) 2. Attentions 10, 90, and 62) 2. State ALD Received (Funds 51, 90, and 62) 2. State ALD Received (Funds 51, 90, and 62) 3				ı	ı		I	1
2. Timber Yield Tax (Object 8022) 3. Other Subveristicins-line Taxes (Object 8029) 4. Secured Roll Taxes (Object 8049) 5. Unsecured Roll Taxes (Object 8049) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8042) 7.7278.49 7.7278.49 7.7278.49 7.7278.49 7.7278.40 7.727			40 400 00		40 400 00	0.00		2.22
3. Other Subvereitons/In-Leu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 2.391,986.45 2.391,986.4			-					0.00
4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Y-real* Taxes (Object 8042) 77,278.49 77,27			· .		-			0.00
5. Unsecured Roll Taxes (Object 8042)								0.00
8. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8049) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8048) 9. Penalties and Inf. from Delinquent Taxes (Object 8048) 10. Other In-Leu Taxes (Object 8048) 11. Comm. Redov expenser Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8021) 13. Other Non-Ad Valorem Taxes (Object 8022) (Taxes only) 14. Penalties and Inf. from Delinquent Non-LCFF Taxes (Object 8621) 15. Transfers to Charter Schools in Leu of Property Taxes (Object 8026) 16. ToTAL TAXES AND SUPEVINIONS 17. To General Fund from Bool Interest and Redomption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES 19. Medicare (Erner federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 19. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) 20. Online Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) 21. Online Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) 22. Americans with Disabilities Act 23. TOTAL EXCLUSIONS (Lines C1) (Rund 01, 09, and 62) 24. LCFF-CY (objects 8011 and 8012) 23. TOTAL EXCLUSIONS (Lines C1) (Rund 01, 09, and 62) 24. LCFF-CY (objects 8011 and 8012) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62) 3. STATE AID RECEIVED (Funds 01, 09, and 62)								3,053,238.00
7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redev elopment Funds (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redev elopment Funds (Object 8047 & 8825) 12. Parcel Taxes (Object 8821) 13. Other Non-Ad Valorem Taxes (Object 8821) 14. Penalties and int. from Delinquent Non-LCFF 15 Taxes (Object 8829) (Only those for the above taxes) 15. Tarnafe is to Charter Schools in Lieu of Property Taxes (Object 8098) 16. TOTAL TAXES AND SUBVENTIONS 17. To General Fund from Bond Interest and Redemption 18. Fund (Excess debt service taxes) (Object 8914) 19. Modeline Control Faxes 19. Qualified Capital Outlay Projects 19. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8000-8599) 20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCELUSIONS (Lines C19 through C22) 24. LCFF - CY (objects 8011 and 8012) 25. STATE ALD RECEIVED (Funds 01, 9, and 62) 27. All RECEIVED (Funds 01, 9, and 62) 28. STATE ALD RECEIVED (Funds 01, 9, and 62) 29. STATE ALD RECEIVED (Funds 01, 9, and 62) 20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22) 24. LCFF - CY (objects 8011 and 8012) 25. STATE ALD RECEIVED (Funds 01, 9, and 62)								0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8049) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (objects 8047 & 8025) 12. Parcel Taxes (Object 8021) 13. Other Non-Ad Valorem Taxes (Object 8022) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8022) (Taxes only) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8098) 16. ToTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.								0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 802) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8821) 13. Other Non-Ad Valorem Taxes (Object 8822) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8822) (Toxes only) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8091) 18. TOTAL LOCAL REVENUES (Funds 01, 09, and 62) 19. Comment of the Schools								85,000.00
11. Comm. Redevelopment Funds (objects 8047 & 8025)  12. Parcel Taxes (Object 8621)  13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)  14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)  15. Transfer's to Charter Schools in Lieu of Property Taxes (Object 8096)  16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUSED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)  4. LCFF - CY (objects 8011 and 8012)  0.00 0.00 0.00 0.00 0.00 0.00 0.00  STATE AID RECEIVED (Funds 01, 09, and 62)  2. 2361,267.00 2.381,267.00 3.134,484.00						0.00		0.00
12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Chatter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) (Lines C1 through C15) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	10. Ot	other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)  14. Penalties and Inf. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)  15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)  16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs  2. Other Unfunded Court-ordered or Federal Mandates  2. Other Unfunded Court-ordered or Federal Mandates  2. TOTAL EXCLUSIONS (Lines C19 through C22)  3. TOTAL EXCLUSIONS (Lines C19 through C22)  2. (2, 88, 691.79)  3. (3, 138, 238.00)  3. (3, 134, 484.00)  4. (2, 2, 361, 267.00)  3. (3, 134, 484.00)	11. Co	omm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8829) (Only those for the above taxes)  15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)  16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates  2. Other Unfunded Court-ordered or Federal Mandates  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 3. TOTAL EXCLUSIONS (Lines C19 through C22)  3	12. Pa	arcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
Taxes (Object 8629) (Only those for the above taxes)  15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)  16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates 2. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62)  2. ALCFF - CY (objects 8011 and 8012)  0.00	13. Ot	other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)  16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  2.688,691.79  0.00  2.688,691.79  0.00  2.688,691.79  0.00	14. Pe	enalties and Int. from Delinquent Non-LCFF						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 19b. Qualified Capital Outlay Projects 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  2. Americans with Disabilities Act 2. Unreimbursed Court Mandated Desegregation Costs 2. Other Unfunded Court-ordered or Federal Mandates 2. TOTAL EXCLUSIONS (Lines C19 through C22)  0.00  STATE AID RECEIVED (Funds 01, 09, and 62) 2. 4. LCFF - CY (objects 8011 and 8012)  0.00  2. 688,691.79 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Та	axes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
(Lines C1 through C15)  OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  20. Americans with Disabilities Act 21. Unreimbursed Court-ordered or Federal Mandates  23. TOTAL EXCLUSIONS (Lines C19 through C22)  D.00 0.00 45,758.78 0.00 0.00  STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012)  2,688,691.79 0.00 2,688,691.79 3,138,238.00 0.00  0.00 0.00 0.00 0.00  0.00 0.00 0.00 0.00  0.00 0.00 0.00 0.00  2,688,691.79 3,138,238.00 0.00  0.00 0.00 0.00 0.00  2,688,691.79 3,138,238.00 0.00  0.00 0.00 0.00 0.00  2,688,691.79 3,138,238.00 0.00  0.00 0.00 0.00 0.00  2,688,691.79 3,138,238.00 0.00  0.00 0.00 0.00 0.00  EXTATE AID RECEIVED (Funds 01, 09, and 62) 2,361,267.00 3,134,484.00								
OTHER LOCAL REVENUES (Funds 01, 09, and 62)  17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  20. Americans with Disabilities Act 21. Unreimbursed Court-ordered or Federal Mandates 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)  0.00  STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012)  2. 361,267.00  2. 361,267.00  3. 134,484.00								
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  2,688,691.79  0.00  2,688,691.79  3,138,238.00  0.00  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  STATE AID RECEIVED (Funds 01, 99, and 62)  2, 361,267.00  3, 134,484.00	,	· ,	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
Fund (Excess debt service taxes) (Object 8914)  18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  2,688,691.79  0.00  2,688,691.79  0.00  2,688,691.79  0.00  2,688,691.79  0.00  2,688,691.79  0.00  2,688,691.79  0.00								
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)  2,688,691.79  0.00  2,688,691.79  3,138,238.00  0.00  EXCLUDED APPROPRIATIONS  19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)  19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  STATE AID RECEIVED (Funds 01, 09, and 62)  2,361,267.00  2,688,691.79  0.00  2,688,691.79  3,138,238.00  0.00			0.00		0.00	0.00		0.00
EXCLUDED APPROPRIATIONS   19a.   Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)   45,758.78   45,758.78   19b.   Qualified Capital Outlay Projects								
19a.       Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)       45,758.78         19b.       Qualified Capital Outlay Projects       0.00       0.00         19c.       Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)       0.00       0.00       0.00         OTHER EXCLUSIONS       20.       Americans with Disabilities Act       21.       Unreimbursed Court Mandated Desegregation Costs         22.       Other Unfunded Court-ordered or Federal Mandates       22.       0.00       0.00       45,758.78       0.00       0.00         STATE AID RECEIVED (Funds 01, 09, and 62)         24.       LCFF - CY (objects 8011 and 8012)       2,361,267.00       3,134,484.00	(Li	ines C16 plus C17)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
19b. Qualified Capital Outlay Projects  19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  20. Americans with Disabilities Act  21. Unreimbursed Court Mandated Desegregation Costs  22. Other Unfunded Court-ordered or Federal Mandates  23. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62)  24. LCFF - CY (objects 8011 and 8012)  25. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	XCLUDE	DED APPROPRIATIONS						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  OTHER EXCLUSIONS  20. Americans with Disabilities Act  21. Unreimbursed Court Mandated Desegregation Costs  22. Other Unfunded Court-ordered or Federal Mandates  23. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62)  24. LCFF - CY (objects 8011 and 8012)  0.00	9a. Me	ledicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			45,758.78			52,675.00
OTHER EXCLUSIONS  20. Americans with Disabilities Act  21. Unreimbursed Court Mandated Desegregation Costs  22. Other Unfunded Court-ordered or Federal Mandates  23. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62)  24. LCFF - CY (objects 8011 and 8012)  25. Americans with Disabilities Act  26. Output Mandated Desegregation Costs  27. Output Mandated Desegregation Costs  28. Output Mandated Desegregation Costs  29. Output Mandated Desegregation Costs  20. Output Mandated Desegregation Costs  20. Output Mandated Desegregation Costs  21. Output Mandated Desegregation Costs  22. Other Unfunded Court-ordered or Federal Mandates  23. TOTAL EXCLUSIONS (Lines C19 through C22)  24. Output Mandated Desegregation Costs  25. Output Mandated Desegregation Costs  26. Output Mandated Desegregation Costs  27. Output Mandated Desegregation Costs  28. Output Mandated Desegregation Costs  29. Output Mandated Desegregation Costs  29. Output Mandated Desegregation Costs  20. Output Mandated Desegregation Costs  21. Output Mandated Desegregation Costs  22. Output Mandated Desegregation Costs  23. Output Mandated Desegregation Costs  24. Output Mandated Desegregation Costs  25. Output Mandated Desegregation Costs  26. Output Mandated Desegregation Costs  27. Output Mandated Desegregation Costs  27. Output Mandated Desegregation Costs  28. Output Mandated Desegregation Costs  28. Output Mandated Desegregation Costs  29. Output Mandated	9b. Qu	tualified Capital Outlay Projects						
20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012)  25. Americans with Disabilities Act  26. Unreimbursed Court Mandated Desegregation Costs  27. Other Unfunded Court-ordered or Federal Mandates  28. D.00 0.00 0.00 45,758.78 0.00 0.00  29. STATE AID RECEIVED (Funds 01, 09, and 62)  29. CFF - CY (objects 8011 and 8012)	9c. Ro	toutine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
21. Unreimbursed Court Mandated Desegregation Costs								
22. Other Unfunded Court-ordered or Federal Mandates       0.00       0.00       45,758.78       0.00       0.00         23. TOTAL EXCLUSIONS (Lines C19 through C22)       0.00       0.00       45,758.78       0.00       0.00         STATE AID RECEIVED (Funds 01, 09, and 62)         24. LCFF - CY (objects 8011 and 8012)       2,361,267.00       3,134,484.00								
23. TOTAL EXCLUSIONS (Lines C19 through C22)  STATE AID RECEIVED (Funds 01, 09, and 62)  24. LCFF - CY (objects 8011 and 8012)  27. Alta (State of the content of the conte								
STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012) 2.361,267.00 2,361,267.00 3,134,484.00			0.00	0.00	AE 750 70	0.00	0.00	52,675.00
24. LCFF - CY (objects 8011 and 8012)     2,361,267.00     2,361,267.00     3,134,484.00	20. IC	OTAL ENGLACIONA (LINES O 18 HIIVUYII OZZ)	0.00	0.00	45,758.78	0.00	0.00	ე∠,ნ/5.00
24. LCFF - CY (objects 8011 and 8012)     2,361,267.00     2,361,267.00     3,134,484.00	TATE A	AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)			2,361,267.00		2,361,267.00	3,134,484.00		3,134,484.00
0.00   0.00	25. LC	CFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED	26. TC	OTAL STATE AID RECEIVED						
(Lines C24 plus C25) 2,361,267.00 0.00 2,361,267.00 3,134,484.00 0.00	(Li	ines C24 plus C25)	2,361,267.00	0.00	2,361,267.00	3,134,484.00	0.00	3,134,484.00

			2022-23 Calculations			2023-24 Calculations		
					Entered			Entered
			Extracted Data	Adjustments*	Data/ Totals	Extracted Data	Adjustments*	Data/ Totals
		FOR INTEREST CALCULATION	0.040.047.00		0.040.047.00	7 000 740 00		7 000 740 00
		Total Revenues (Funds 01, 09 & 62; objects 8000-8799)  Total Interest and Return on Investments	8,319,247.93		8,319,247.93	7,636,710.00		7,636,710.00
		(Funds 01, 09, and 62; objects 8660 and 8662)	105,300.18		105,300.18	60,000.00		60,000.00
D.	APPR	OPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
		IMINARY APPROPRIATIONS LIMIT			1,000,550,07			
	2.	Revised Prior Year Program Limit (Lines A1 plus A6) Inflation Adjustment			4,098,558.97 1.0755			4,408,000.17 1.0444
		Program Population Adjustment (Lines B3 divided						
		by [A2 plus A7]) (Round to four decimal places)			1.0000			0.8887
	4.	PRELIMINARY APPROPRIATIONS LIMIT						
	A DDD	(Lines D1 times D2 times D3)			4,408,000.17			4,091,321.86
		OPRIATIONS SUBJECT TO THE LIMIT  Local Revenues Excluding Interest (Line C18)			2,688,691.79			3,138,238.00
		Preliminary State Aid Calculation						
		Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater			40,000,40			40.704.40
		Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but			49,268.40			43,784.40
		b. not less than zero)			1,765,067.16			1,005,758.86
		c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,765,067.16			1,005,758.86
	7.	Local Revenues in Proceeds of Taxes						
		a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			57,095.76			32,816.33
		b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,745,787.55			3,171,054.33
	8.	State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,707,971.40			972,942.53
	9.	Total Appropriations Subject to the Limit			, , , , , ,			. ,,
		a. Local Revenues (Line D7b)			2,745,787.55			
		b. State Subventions (Line D8)			1,707,971.40			
		c. Less: Excluded Appropriations (Line C23)			45,758.78			
		d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,408,000.17			
	10.	Adjustments to the Limit Per			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
		Government Code Section 7902.1						
		(Line D9d minus D4)			0.00			
	SUMI 11.	ARY Adjusted Appropriations Limit		2022-23 Actual			2023-24 Budget	
		(Lines D4 plus D10)			4,408,000.17			4,091,321.86
	12.	Appropriations Subject to the Limit						
		(Line D9d)			4,408,000.17			
"* Ple	ease pro	vide below an explanation for each entry in the adjustments column."						
Nona	Grieser	t		530-993-1660				
Gann	Contac	t Person		Contact Phone N	Number			

Sierra-Plumas Joint Unified Sierra County

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations 46 70177 0000000 Form GANN D8AT2RCW65(2022-23)

	2022-23 2023-24 Calculations Calculation		2023-24 Calculations			
Extracted Data	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals



# Sierra-Plumas Joint Unified School District

Unaudited Actuals 2022/23

September 12, 2023 Sean Snider/Superintendent

# Sierra-Plumas Joint Unified School District Unaudited Actuals 2022/23

# Student Attendance/Enrollment

Attendance:	2017/2018 P2	2018/2019 P2	2019/2020 P2	2020/2021 P2	2021/2022 P2	2022/2023 P2
	·					: <del>-</del>
Downieville Elementary	24.73	26.42	29.86	29.86	29.86	20.70
Downieville Jr. High	7.33	4.65	6.65	6.65	6.65	8.10
Downieville Sr. High	12.88	18.03	20.53	20.53	20.53	9.90
Loyalton Elementary	189.68	188.18	186.47	186.47	186.47	169.10
Loyalton 7-8	48.75	55.53	56.98	56.98	56.98	51.30
Loyalton 9-12	98.70	102.68	108.32	108.32	108.32	84.00
Sierra Pass	.76	.69	.64	.64	.64	8.10
District Total	382.83	396.18	409.30	409.30	409.30	351.20
Washoe Students	16.83	12.28	12.27	12.27	12.27	14.39
Supplemental Percent	39.23%	44.39%	47.33%	47.33%	47.33%	44.25%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville	27	29	34	34	34	23
Elementary	21	29	34	3 <del>4</del>	3 <del>4</del>	23
Downieville Jr. Sr.	21	28	30	20	30	20
High	21	20	30	30	30	20
	199 (+2TK)	201	205	205	205	190
High	199					
High Loyalton Elementary	199 (+2TK)	201	205	205	205	190
High Loyalton Elementary Loyalton 7-8 grades	199 (+2TK) w/LHS	201	205	205	205	190 57

# **General Fund Form 01:**

# **HIGHLIGHTS**

- ❖ Attendance/Enrollment for 2020/21 and 2021/22 utilizing FY2019/20 P2 count
- ❖ Increased excess of revenues over expenditures approx. \$408k.
- COVID funding has been discontinued, remaining carryover continues as program allows.
- Forest Reserve Funding approved in 2021/22 and 2022/23.
- ❖ Cafeteria contribution from General fund decreased to approx. \$74k.
- ❖ Fund 40 contribution from General fund increased to \$750k.

# **Ending Fund Balance** (SACS Fund 01, page 2.E & 2.F.)

Net decrease in operating fund balance is (\$384,629) for an ending fund balance of \$4,973,600.

Beginning Funding Balance 7/01/2022: \$5,358,229

Net decrease in Fund Balance: (\$384,629)

Ending Fund Balance: 6/30/2023: \$4,973,600

Components of Ending Fund Balance 2021-2022

<b>-</b> 0.	inpenence of Enamy rana be		
1)	Revolving Cash:	\$	4,100
2)	Prepaid Items	\$	4,481
3)	Restricted:	\$1,72	21,117
4)	Committed: OPEB	\$ 20	07,903
5)	REU:	\$1,09	90,000
6)	Unassigned:	\$1,94	45,998



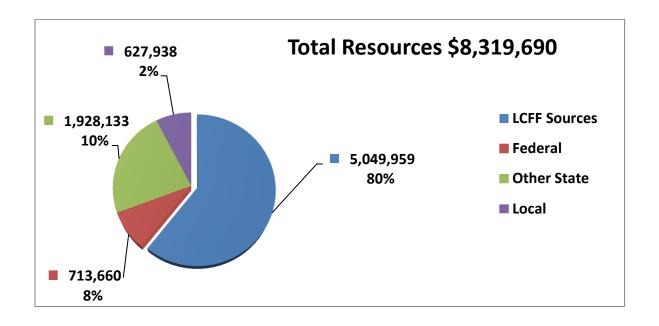
# Sierra-Plumas Joint Unified School District Unaudited Actuals 2022/23

# **REVENUE**

# **Local Control Funding Formula**

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. Entitlement factors are as follows:

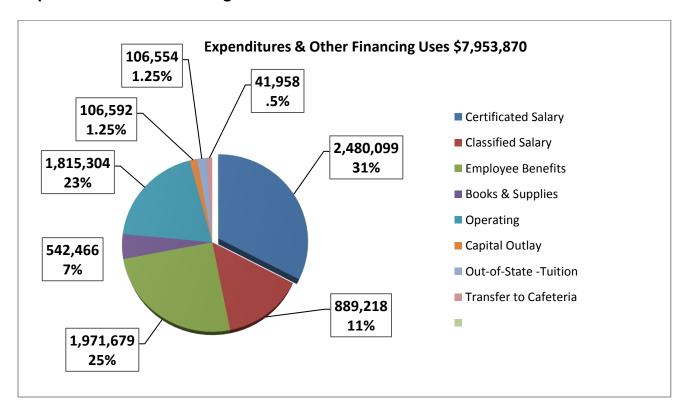
		Base	Grade				
Unduplicated as % of		Grade	Span				
Enrollment		Span	Adjust	Supplemental			
Grades TK-3	ADA	9,166	953				
Grades 4-6	ADA	9,304		of X X Ip tof t of			
Grades 7-8	ADA	9,580		20% of BGS X Undup Count o			
Grades 9-12	ADA	11,102	289	2 ¥ D Q 4			
Transportation Add-on of \$488,250							



The chart below compares revenue for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 <u>Actuals</u>	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
LCFF	\$5,002,712	\$5,097,589	\$4,694,735	\$6,515,753	\$5,049,959	\$6,272,722
Federal	455,809	467,318	879,502	651,202	713,660	492,702
Other State	583,586	374,726	901,979	849,329	1,928,133	603,286
Local	268,829	1,078,015	242,706	182,674	627,938	268,000
T/I State Fac. Fund						
Sale of Real Property						
Total	\$6,310,936	\$7,017,648	\$6,718,922	\$8,198,958	\$8,319,690	\$7,636,710

## **Expenditures and Financing Uses**



The chart below compares expenditures for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description 2018-2019 Actuals		2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
Certificated	\$2,033,846	\$2,106,088	\$2,188,874	\$2,160,863	\$2,480,099	\$2,808,010
Classified	839,763	888,927	875,035	796,917	889,218	1,017,842
Benefits	1,609,349	1,603,186	1,753,051	1,628,729	1,971,679	2,029,871
Books & Supplies	310,436	372,503	189,687	396,366	542,466	278,843
Services & Operating	1,307,059	1,134,758	1,086,011	1,441,129	1,815,304	1,863,544
Capital Outlay	242,707	928,565	51,269	87,056	106,592	115,000
Outgo to Washoe	91,562	86,863	122,511	71,977	106,554	104,450
Trfr to Special Reserve	-0-	-0-	-0-	-0-	-0-	-0-
Trfr to Cafeteria	68,867	96,760	70,880	73,435	41,958	111,053
Trfr to Capital Projects	-0-	-0-	-0-	-0-	750,000	750,000
Total	\$6,503,589	\$7,217,650	\$6,337,318	\$6,656,472	\$8,597,278	\$9,078,613

### Transportation

Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation.

Maintenance of Effort IS NOT met.

Home-to-School Cost

Sierra Transportation, DVL
 In-House/LYTN
 \$ 203,063
 \$ 377,063

LCFF allocation \$488,250



**NOTE:** While the Maintenance of Effort for Transportation was not met financially the level of service to the communities we serve has been maintained. We were able to meet the same level of service required and reduce expenditures in meeting that goal.

- Classroom Compensation, Form CEA, per Ed Code 41374
  - o Minimum percent of current cost expended for classroom is 55%: District's is 55.03%
- Debt

Net Pension Liability: \$ 207,903 FYE 6/30/2023

Net OPEB obligation: \$ 207,903Compensated Absences: \$ 17,497

Indirect Cost Preliminary Rate:

Fiscal Year 2018-2019: 3.92%
Fiscal Year 2019-2020: 5.22%
Fiscal Year 2020-2021: 6.07%
Fiscal Year 2021-2022: 6.11%
Fiscal Year 2022-2023: 7.10%

Fiscal Year 2023-2024: 10.19% proposed

- Lottery:
  - NonProp20
    - Funded at \$170 per ADA
    - Computers and technology material
    - Technology contracted services
    - Field trip transportation
  - o Prop20
    - Funded at \$67 ADA
    - Instructional textbooks
- ➤ No Child Left Behind Maintenance of Effort (MOE)
  - Required effort: \$12,411
  - Expenditure per ADA \$15,879 MOE Met

### OTHER FUNDS

### Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The cost per meal calculations include cafeteria staff salaries and benefits. The general fund contributed a total of \$41,958 of which approximately \$27,692 was Downieville's share and \$14,266 for Loyalton.

		<u>Downieville</u>			
Meals Served	<u> 18-19</u>	19/20	20/21	21/22	22/23
Breakfast	3,289	3,518	1,937	2,685	2,883
Lunch	4,881	5,438	3,489	3,385	4,132
Cost Per Meal Breakfast	\$2.93	\$5.83	\$7.62	\$6.88	\$6.35
Lunch	\$6.97	\$5.90	\$7.63	\$7.32	\$9.86
\$7.32	ψ0.01	φο.σο	ψ1.00	Ψ1.02	ψο.σσ
		Loyalton			
Meals Served		<u>Loyalton</u>			
Meals Served Breakfast	7,381	<b>Loyalton</b> 6,995	6,359	5,958	6,070
<del></del>			6,359 13,830	5,958 12,215	6,070 17,739
Breakfast	7,381	6,995	•	•	,
Breakfast Lunch	7,381	6,995	•	•	17,739 \$5.82
Breakfast Lunch Cost Per Meal	7,381 18,820	6,995 17,398	13,830	12,215	17,739

County School Facilities Fund 35 - No activity during 2022-2023

### Special Reserve Fund 40 for Capital Outlay Projects



The Downieville Capital projects, Fund 40, Resource 9036 had a BFB of \$70,086 and received a contribution from the General Fund of \$250,000 with expenditures of \$39,978. The Downieville Capital Projects has an ending fund balance of \$280,107 for 2022/2023. The LHS Capital projects had a BFB of \$43,007 and a General Fund contribution of \$250,000 with expenditures of \$35,486 during 2022-2023. The ending fund balance of \$257,521 for 2022/2023. The LES Capital projects, Resource 9038 had no BFB and received a General Fund Contribution of \$250,000 with no expenditure activity in 2022-2023. The LES Capital Projects will have an ending fund balance of \$250,000. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Fund 40 Ending Fund Balance, as of June 30, 2023:

0	Resource 9036	DVL Capital Outlay Projects	\$ 280,107
0	Resource 9037	LHS Capital Outlay Projects	\$ 257,521
0	Resource 9038	LES Capital Outlay Projects	\$ 250,000
			\$787.628

### Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen has continued his generous gift of stocks for the benefit of our students. The Bechen scholarship fund for 22/23 provided four (4) scholarship awards totaling \$25,000: 2 @ \$4,500, 1 @ \$6,500 and 1 @ \$9,500. Ending Fund Balance, at fair market value, as of June 30, 2023, is \$866,193.

### Edna Gottardi Scholarship Private-Purpose Trust Fund 78

The Edna Gottardi Scholarship was transferred to the District in August 2019 for the purpose to award selected qualified Loyalton High School student(s). Ms. Debbie Smith gifted \$8,017 for the benefit of our students. Guidelines will follow the requirements for the Bechen Scholarship until exhausted. In 22/23 the Gottardi Scholarship fund had one award of \$500. The remaining balance at 6/30/2023 is \$7,016 and will carry over to the 2023/2024 fiscal year.



## Gen Fund Budget Comparison Worksheet

	_	Unrestricted					
	Year:	22/23	22/23	Pos (Neg)	%		
		Estimated	Unaudited				
	Period:	Actuals	Actuals	Difference	Change		
Revenues							
LCFF Revenues	8010-8099	6,275,730	5,049,959	(1,225,771)	-19.53%		
Federal Revenues	8100-8299	341,000	416,392	75,392	22.11%		
State Revenues	8300-8599	78,745	61,013	(17,732)	-22.52%		
Local Revenues	8600-8799	268,000	180,153	(87,847)	-32.78%		
Total Revenues		6,963,475	5,707,517	(1,255,958)	-18.04%		
Expenditures							
Certificated Salaries	1000-1999	2,259,455	2,162,330	(97,125)	-4.30%		
Classified Salaries	2000-2999	845,414	760,890	(84,524)	-10.00%		
Benefits & Taxes	3000-3999	1,552,237	1,384,974	(167,263)	-10.78%		
Materials & Supplies	4000-4999	427,404	344,270	(83,134)	-19.45%		
Operating Expenditures	5000-5999	1,693,242	1,672,208	(21,034)	-1.24%		
Capital Outlay	6000-6599	288,000	61,370	(226,630)	-78.69%		
Other Outgo	7100-7299,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. ,	( 3,223)			
	7400-7499	104,450	106,554	2,104	2.01%		
Other Outgo	7300-7399	(79,954)	(28,368)	51,586	-64.52%		
Total Expenditures		7,090,248	6,464,228	(626,020)	-8.83%		
Rev less Exp		(126,773)	(756,711)	(629,938)	496.90%		
Other Sources/Uses							
Transfers In	8910-8979	-	-	-			
Contributions	8980-8999	(233,992)	(186,656)	47,336	-20.23%		
Transfers Out	7610-7699	115,713	791,958	676,245	584.42%		
Total Other Sources	_	(349,705)	(978,614)	(628,909)	179.84%		
Change in Fund Bal		(476,478)	(1,735,325)	(1,258,847)	264.20%		
Beg Fund Bal		4,988,251	4,988,251	-	0.00%		
Adjustments		-		-			
Adj Beg Fund Bal		3,301,340	4,988,251	-	0.00%		
End Fund Bal		2,824,862	3,252,926	(1,258,847)	-44.56%		
Non Spendable		3,400	4,100	700			
Prepaid Items		-	4,481				
Restricted		-	-	-	I		
Comitted					- 1		
OPEB		207,903	207,903		I		
Assigned					- 1		
Deferred Maintenan	ce	-	-	-			
REU		1,280,000	1,090,000	(190,000)			
Unassigned		1,333,559	1,946,442	(1,258,847)	-94.40%		

	Restr	icted			Total				
22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%		
Estimated	Unaudited			Estimated	Unaudited				
Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change		
_	_	_		6,275,730	5,049,959	(1,225,771)	-19.53%		
833,127	297,268	(535,859)	-64.32% 10	1,174,127	713,660	(460,467)	-39.22%		
,152,376	1,867,120	714,744	62.02% 11		1,928,133	697,012	56.62%		
465,035	447,785	(17,250)	-3.71%	733,035	627,938	(105,097)	-14.34%		
2,450,538	2,612,173	161,635	6.60%	9,414,013	8,319,690	(1,094,323)	-11.62%		
622,342	317,769	(304,573)	-48.94% 12		2,480,099	(401,698)	-13.94%		
231,918	128,328	(103,590)	-44.67% 13	1,077,332	889,218	(188,114)	-17.46%		
621,561	586,705	(34,856)	-5.61%	2,173,798	1,971,679	(202,119)	-9.30%		
387,945	198,196	(189,749)	-48.91% 14	815,349	542,466	(272,883)	-33.47%		
1,053,749	143,096	(910,653)	-86.42% 15	2,746,991	1,815,304	(931,687)	-33.92%		
72,972	45,222	(27,750)	-38.03% 16	360,972	106,592	(254,380)	-70.47%		
-	-	-		104,450	106,554	2,104	2.01%		
79,954	28,373	(51,581)	-64.51% 7	-	5	5			
,070,441	1,447,689	(1,622,752)	-52.85%	10,160,689	7,911,917	(2,248,772)	-22.13%		
19,903)	1,164,484	1,784,387	-287.85%	(746,676)	407,773	1,154,449	-154.61%		
_	-	-		-	-	-			
233,992	186,656	(47,336)	-20.23% 8	-	-	-			
-	-	-		115,713	791,958	676,245	584.42%		
233,992	186,656	(47,336)	-20.23%	(115,713)	(791,958)	(676,245)	584.42%		
(385,911)	1,351,140	1,737,051	-450.12%	(862,389)	(384,185)	478,204	-55.45%		
385,911	369,977	(15,934)	-4.13%	5,374,162	5,358,228	(15,934)	-0.30%		
385,911	369,977	(15,934)	-4.13%	5,374,162	5,358,228	(15,934)	-0.30%		
-	1,721,117	1,721,117		4,511,773	4,974,043	462,270	10.25%		
				3,400	4,100				
				-	4,481	4,481			
-	369,977	369,977		-	369,977	369,977			
-	-	-		207,903	207,903	-			
-	-	-		_	-				
		-		1,280,000	1,090,000	(190,000)	-14.84%		
_	1,351,140	1,351,140		3,020,470	3,297,582	92,293	3.06%		

REU is:

12.5%

12.5%

Tickmark Legend

1	Unrestricted Local Control Funding revenue reduced approx (\$1.056M) for base allowance, property tax reduced approx (\$347k), ERAF increased approx \$71k, EPA increased approx \$106k.
2	Unrestricted Federal revenues increased approx \$75k due to Forest Reserve funding.
3	Unrestricted State revenues reduced approx (\$1k) for Mandated Costs, reduced approx (\$17k) for lottery.
4	Unrestricted Local revenues reduced approx (\$3k) for facilities rental use, increased approx \$45k for interest, reduced approx (\$127k) for interagency services, other revenue reduced approx (\$3k)
5	Unrestricted Materials & supplies reduced approx (\$2k) for textbooks, classroom supplies & paper reduced approx (\$37k), custodial supplies reduced approx (\$3k), office supplies reduced approx (\$7k), vehicle & fuel exp
	reduced approx (\$20k), equipment reduced approx (\$14k)
6	Unrestricted Capital outlay reduced approx (\$106k) for building improvements, reduced approx (\$66k) for equipment, reduced approx (\$55k) for equipment replacement.
7	Unrestricted/Restricted indirect costs increased approx \$51k
8	Unrestricted contribution to Restricted sources reduced approx (\$42k) for Title I, reduced approx (\$5k) for Ag Voc Ed Grant
9	Unrestricted Transfers out reduced approx (\$74k) to cafeteria program, increased approx \$750k to Fund 40 Capital Improvements.
	Restricted Federal revenue reduced approx (\$510k) for COVID, Perkins reduced approx (\$1k), Title II increased approx \$5k, ARP reduced approx (\$2k), REAP/SRSA reduced approx (\$28k)
11	Restricted State revenue increased approx \$177k for Expanded Learning, UPK reduced approx (\$38k), Early Teacher Education increase approx \$205k, Arts & Music BG increased approx \$246k, STRS on Behalf increased approx \$260k, Arts & Music BG increa
	approx \$125k
12	Restricted Certificated salaries reduced approx (\$344k) for COVID, Title I reduced approx (\$1k), REAP/SRSA reduced approx (\$4k), UPK reduced approx (\$28k), Early Teacher Educatio increased approx \$100k, Ag Vo
	Ed reduced approx (\$1k), North State Together reduced approx (\$3k), MHSSA reduced approx (\$24k)
12	
	Restricted Classified salaries reduced approx (\$16k) for Title I, reduced approx (\$99k) for COVID, increased approx \$15k for Early Teacher Education, reduced approx (\$3k) for Farm to School.
14	Restrict Materials & Supplies reduced approx (\$4k) for Title I, reduced approx (\$90k) for COVID, reduced approx (\$1k) for Perkins, reduced approx (\$2k) for ARP, reduced approx (\$6k) for REAP/SRSA, reduced approx (\$1k) for ARP, reduced approx (\$1k
	(\$1k) for UPK, increased approx \$3k for Early Teacher Edn, reduced approx (\$30k) for Lottery, reduced approx (\$3k) for Ag Voc Ed, reduced approx (\$3k) for Ethnic Studies, increased approx \$11k for NST, reduced approx (\$3k) for Educed approx (\$3k)
	(\$3k) for music program, reduced approx (\$70k) for MHSSA, reduced approx (\$2k) for Farm to School, increased approx \$11k for K12 Strong Workforce.
15	Restricted Operating Expenditures reduced approx (\$62k) for Expanded Learning, reduced approx (\$69k) for COVID, increased approx \$4k for Title II, reduced approx (\$15k) for REAP/SRSA, increased approx \$8k for Title II, reduced approx (\$15k) for REAP/SRSA, increased approx \$8k for Title II, reduced approx (\$15k) for REAP/SRSA, increased approx \$10k for Title III, reduced approx (\$15k) for REAP/SRSA, increased approx \$10k for Title III, reduced approx (\$15k) for REAP/SRSA, increased approx \$10k for Title III, reduced approx \$10k for Titl
13	Early Teacher Edn, decreased approx (\$114k) for Educator Effectiveness, reduced approx (\$2k) for Ag Voc Ed, reduced approx (\$20k) for A-G, reduced approx (\$94k) for Learning Recovery, reduced approx (\$305k) for
	increased approx \$8k for Every 15 minutes, reduced approx (\$235k) for MHSSA, reduced approx (\$15k) for K12 Strong Workforce.
16	Restricted Capital Outley reduced approx (\$10k) for kitchen infrastructure, reduced approx (\$18k) for Farm to School
17	Restricted Capital Outley reduced approx (\$10k) for kitchen minastructure, reduced approx (\$10k) for Farin to School
18	
10	
19	
20	

46 70177 0000000 Form TC D8AT2RCW65(2022-23)

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G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Dev elopment Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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	G
49	Capital Project Fund for Blended Component Units		

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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 Priv ate-Purpose Trust Fund	G	G
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
А	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	 GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
	. 401013		

## Sierra-Plumas Joint Unified Sierra County

## Unaudited Actuals TABLE OF CONTENTS

46 70177 0000000 Form TC D8AT2RCW65(2022-23)

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PCR	Program Cost Report	GS
SEA	Special Education Rev enue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G

			I	penditures by Object		D8AT2RCW65(2022-23)			
			202	22-23 Unaudited Actua	ls		2023-24 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
A. REVENUES									
1) LCFF Sources		8010-8099	5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
2) Federal Revenue		8100-8299	416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
3) Other State Revenue		8300-8599	61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
4) Other Local Revenue		8600-8799	180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
5) TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
B. EXPENDITURES  1) Certificated Salaries		1000-1999	2,162,329.67	317,768.79	2,480,098.46	2,599,499.00	208,511.00	2,808,010.00	13.2%
Classified Salaries     Classified Salaries		2000-2999	760,890.59	128,328.52	889,219.11	895,982.00	121,860.00	1,017,842.00	14.5%
3) Employ ee Benefits		3000-3999	1,384,974.09	586,705.07	1,971,679.16	1,632,478.00	397,393.00	2,029,871.00	3.0%
4) Books and Supplies		4000-4999	344,269.87	198,195.72	542,465.59	229,895.00	48,948.00	278,843.00	-48.6%
5) Services and Other Operating Expenditures		5000-5999	1,672,208.47	143,096.52	1,815,304.99	1,750,663.00	112,881.00	1,863,544.00	2.7%
6) Capital Outlay		6000-6999	61,370.58	45,221.95	106,592.53	115,000.00	0.00	115,000.00	7.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(757,154.06)	1,164,483.28	407,329.22	(352,466.00)	(228,384.00)	(580,850.00)	-242.6%
D. OTHER FINANCING SOURCES/USES			(101,104.00)	1,107,400.20	.0.,020.22	(352,400.00)	(220,004.00)	(555,550.55)	2.2.070
Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979 7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses 3) Contributions		8980-8999	(186,655.86)	0.00 186,655.86	0.00	(228,384.00)	0.00 228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%
E. NET INCREASE (DECREASE) IN FUND			(1,735,768.21)	1,351,139.14	(384,629.07)	(1,441,903.00)	0.00	(1,441,903.00)	274.9%
F. FUND BALANCE, RESERVES			(1,755,766.21)	1,001,100.14	(004,023.07)	(1,441,300.00)	0.00	(1,441,300.00)	214.570
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)			4,988,251.20 3,252,482.99	369,977.95 1,721,117.09	5,358,229.15 4,973,600.08	3,252,482.99 1,810,579.99	1,721,117.09 1,721,117.09	4,973,600.08 3,531,697.08	-7.2% -29.0%
Components of Ending Fund Balance			3,232,402.99	1,721,117.09	4,973,000.08	1,010,379.99	1,721,117.05	3,331,097.00	-25.076
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted c) Committed		9740	0.00	1,721,117.09	1,721,117.09	0.00	1,721,117.09	1,721,117.09	0.0%
c) Committed  Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	207,903.00	0.00	207,903.00	207,903.00	0.00	207,903.00	0.0%
OPEB	0000	9760	207,903.00		207,903.00	,,		0.00	
OPEB	0000	9760			0.00	207,903.00		207,903.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,945,998.99	0.00	1,945,998.99	509,276.99	0.00	509,276.99	-73.8%
G. ASSETS									<u> </u>
1) Cash									
a) in County Treasury		9110	4,058,740.05	667,631.54	4,726,371.59				
Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Inv estments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,088.91	7,880.00	15,968.91				
4) Due from Grantor Government		9290	0.00	1,251,915.85	1,251,915.85				

	Expenditures by Object						D8AT2RCW65(2022-23)				
			2022-23 Unaudited Actuals			2023-24 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		
5) Due from Other Funds		9310	0.00	0.00	0.00				<u> </u>		
6) Stores		9320	0.00	0.00	0.00						
7) Prepaid Expenditures		9330	4,481.00	0.00	4,481.00						
8) Other Current Assets		9340	0.00	0.00	0.00						
9) Lease Receivable		9380	0.00	0.00	0.00						
10) TOTAL, ASSETS			4,075,409.96	1,927,427.39	6,002,837.35						
H. DEFERRED OUTFLOWS OF RESOURCES											
Deferred Outflows of Resources		9490	0.00	0.00	0.00						
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00						
I. LIABILITIES		0500	045 044 07	07.500.50	040 044 50						
Accounts Payable     Due to Grantor Governments		9500 9590	615,314.97 207,612.00	27,596.56 810.38	642,911.53 208,422.38						
Due to Other Funds		9610	0.00	0.00	0.00						
4) Current Loans		9640	0.00	0.00	0.00						
5) Uneamed Revenue		9650	0.00	177,903.36	177,903.36						
6) TOTAL, LIABILITIES			822,926.97	206,310.30	1,029,237.27						
J. DEFERRED INFLOWS OF RESOURCES											
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00						
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00						
K. FUND EQUITY											
Ending Fund Balance, June 30											
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,252,482.99	1,721,117.09	4,973,600.08						
LCFF SOURCES											
Principal Apportionment			4 000 700 00	0.00	4 000 700 00	0.404.404.00	0.00		00.40/		
State Aid - Current Year  Education Protection Account State Aid - Current		8011	1,886,792.00	0.00	1,886,792.00	3,134,484.00	0.00	3,134,484.00	66.1%		
Year		8012	474,475.00	0.00	474,475.00	0.00	0.00	0.00	-100.0%		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Tax Relief Subventions											
Homeowners' Exemptions		8021	16,439.29	0.00	16,439.29	0.00	0.00	0.00	-100.0%		
Timber Yield Tax		8022	10,838.68	0.00	10,838.68	0.00	0.00	0.00	-100.0%		
Other Subventions/In-Lieu Taxes		8029	2,444.04	0.00	2,444.04	0.00	0.00	0.00	-100.0%		
County & District Taxes Secured Roll Taxes		8041	2,391,948.45	0.00	2,391,948.45	3,053,238.00	0.00	3,053,238.00	27.6%		
Unsecured Roll Taxes		8042	77,278.49	0.00	77,278.49	0.00	0.00	0.00	-100.0%		
Prior Years' Taxes		8043	3,831.40	0.00	3,831.40	0.00	0.00	0.00	-100.0%		
Supplemental Taxes		8044	29,736.44	0.00	29,736.44	0.00	0.00	0.00	-100.0%		
Education Revenue Augmentation Fund (ERAF)		8045	156,175.00	0.00	156,175.00	85,000.00	0.00	85,000.00	-45.6%		
Community Redevelopment Funds (SB		8047									
617/699/1992)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Miscellaneous Funds (EC 41604)  Roy alties and Bonuses		8081	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%		
Subtotal, LCFF Sources			5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%		
LCFF Transfers											
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%		
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, LCFF SOURCES			5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%		
FEDERAL REVENUE			.,,	2.00	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.00	.,,			
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Forest Reserve Funds		8260	416,392.38	0.00	416,392.38	341,000.00	0.00	341,000.00	-18.1%		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Title I, Part A, Basic	3010	8290		96,894.17	96,894.17		96,894.00	96,894.00	0.0%		
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%		

				penditures by Object	D8AT2RCW65(20)				
			202	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title II, Part A, Supporting Effective Instruction	4035	8290	. ,	17,532.10	17,532.10	` '	13,108.00	13,108.00	-25.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		9,567.45	9,567.45		10,000.00	10,000.00	4.5%
Career and Technical Education	3500-3599	8290		2,186.00	2,186.00		5,071.00	5,071.00	132.0%
All Other Federal Revenue	All Other	8290	0.00	170,645.91	170,645.91	0.00	26,629.00	26,629.00	-84.4%
TOTAL, FEDERAL REVENUE			416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years  All Other State Apportionments - Current Year	6500	8319	0.05	0.00	0.00	0.5	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other All Other	8311 8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years  Child Nutrition Programs	All Other	8319 8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs  Mandated Costs Reimbursements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8550 8560	16,567.00	0.00	16,567.00	17,350.00	0.00	17,350.00	4.7%
Lottery - Unrestricted and Instructional Materials  Tax Relief Subventions  Restricted Levies - Other		8560	44,446.48	26,605.00	71,051.48	61,395.00	26,605.00	88,000.00	23.9%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes Pass-Through Revenues from		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,840,514.91	1,840,514.91	0.00	497,936.00	497,936.00	-72.9%
TOTAL, OTHER STATE REVENUE			61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
OTHER LOCAL REVENUE  Other Local Revenue  County and District Taxes  Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes Sales		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lagran and Dentals		8650	3,253.50	0.00	3,253.50	6,500.00	0.00	6,500.00	99.8%
Leases and Rentals		8660	105,300.18	0.00	105,300.18	60,000.00	0.00	60,000.00	-43.0%
Interest						l l			i
Interest  Net Increase (Decrease) in the Fair Value of Inv estments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest  Net Increase (Decrease) in the Fair Value of Investments  Fees and Contracts			0.00		0.00				
Interest  Net Increase (Decrease) in the Fair Value of Inv estments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest  Net Increase (Decrease) in the Fair Value of Investments  Fees and Contracts  Adult Education Fees  Non-Resident Students		8671 8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest  Net Increase (Decrease) in the Fair Value of Investments  Fees and Contracts  Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			Exp	enditures by Object				D8AT2R	CW65(2022-23
			2022	2-23 Unaudited Actual	s		2023-24 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
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,542.16	447,784.97	456,327.13	12,000.00	0.00	12,000.00	-97.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.09
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.09
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.09
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments								-	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
CERTIFICATED SALARIES		4400	4 000 005 47	200 000 70	2 204 252 22	0.405.055.00	404 544 00	0.070.500.00	7.00/
Certificated Teachers' Salaries Certificated Pupil Support Salaries		1100 1200	1,902,025.47	302,833.79	2,204,859.26	2,195,055.00	181,511.00	2,376,566.00	7.8%
Certificated Supervisors' and Administrators'			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Salaries		1300	260,304.20	14,935.00	275,239.20	404,444.00	27,000.00	431,444.00	56.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,162,329.67	317,768.79	2,480,098.46	2,599,499.00	208,511.00	2,808,010.00	13.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	146,180.46	97,150.78	243,331.24	179,675.00	101,860.00	281,535.00	15.7%
Classified Support Salaries  Classified Supervisors' and Administrators' Salaries		2200 2300	415,209.56	31,177.74	446,387.30	505,428.00	0.00	505,428.00	13.2%
Classified Supervisors and Administrators Salaries Clerical, Technical and Office Salaries		2400	2,430.00 195,164.07	0.00	2,430.00 195,164.07	2,700.00	0.00	2,700.00	11.1%
Other Classified Salaries		2900	1,906.50	0.00	1,906.50	5,277.00	20,000.00	25,277.00	1,225.8%
TOTAL, CLASSIFIED SALARIES		2300	760,890.59	128,328.52	889,219.11	895,982.00	121,860.00	1,017,842.00	14.5%
EMPLOYEE BENEFITS			700,000.00	120,020.02	000,210.11	350,552.55	121,000.00	1,017,012.00	11.0%
STRS		3101-3102	378,042.36	436,269.33	814,311.69	490,592.00	247,327.00	737,919.00	-9.4%
PERS		3201-3202	150,222.98	28,340.47	178,563.45	201,327.00	65,584.00	266,911.00	49.5%
OASDI/Medicare/Alternative		3301-3302	88,398.11	14,463.43	102,861.54	104,379.00	12,515.00	116,894.00	13.6%
Health and Welfare Benefits		3401-3402	601,116.77	88,549.42	689,666.19	645,903.00	58,707.00	704,610.00	2.2%
Unemployment Insurance		3501-3502	15,165.55	2,230.50	17,396.05	17,738.00	1,656.00	19,394.00	11.5%
Workers' Compensation		3601-3602	99,418.70	16,851.92	116,270.62	119,928.00	11,604.00	131,532.00	13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,609.62	0.00	52,609.62	52,611.00	0.00	52,611.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,384,974.09	586,705.07	1,971,679.16	1,632,478.00	397,393.00	2,029,871.00	3.0%
BOOKS AND SUPPLIES  Approved Textbooks and Core Curricula Materials		4100	153,509.45	82,169.95	235,679.40	0.00	26,605.00	26,605.00	-88.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	154,787.59	39,797.43	194,585.02	171,000.00	22,343.00	193,343.00	-0.6%
Noncapitalized Equipment		4400	35,972.83	76,228.34	112,201.17	58,895.00	0.00	58,895.00	-47.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			344,269.87	198,195.72	542,465.59	229,895.00	48,948.00	278,843.00	-48.6%
SERVICES AND OTHER OPERATING EXPENDITU	IRES								
Subagreements for Services		5100	174,000.00	0.00	174,000.00	185,000.00	0.00	185,000.00	6.3%
Travel and Conferences		5200	12,885.97	40,571.77	53,457.74	8,000.00	47,802.00	55,802.00	4.4%
Dues and Memberships		5300	9,058.00	0.00	9,058.00	10,129.00	0.00	10,129.00	11.89
Insurance		5400 - 5450	207,851.59	0.00	207,851.59	210,000.00	0.00	210,000.00	1.09
Operations and Housekeeping Services		5500	380,283.33	6,881.90	387,165.23	412,000.00	5,000.00	417,000.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,570.85	2,104.97	74,675.82	82,000.00	1,500.00	83,500.00	11.89
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating			0.00	0.00	0.00	5.50	0.00	0.00	0.07
Expenditures		5800	796,405.44	70,085.20	866,490.64	817,959.00	58,579.00	876,538.00	1.29
Communications		5900	19,153.29	23,452.68	42,605.97	25,575.00	0.00	25,575.00	-40.0%

			Exp	penditures by Object				D8AT2R0			
			202	2-23 Unaudited Actual	s		2023-24 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F		
TOTAL, SERVICES AND OTHER OPERATING			()	(-,	(-)	(-)	(=,	( )			
EXPENDITURES			1,672,208.47	143,096.52	1,815,304.99	1,750,663.00	112,881.00	1,863,544.00	2.7%		
CAPITAL OUTLAY		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.09/		
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Buildings and Improvements of Buildings		6200	19,728.34	29,869.79	49,598.13	0.00	0.00	0.00	-100.0%		
Books and Media for New School Libraries or			13,720.34	20,000.70	43,000.10	0.00	0.00	0.00	-100.070		
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Equipment		6400	41,642.24	0.00	41,642.24	60,000.00	0.00	60,000.00	44.1%		
Equipment Replacement		6500	0.00	15,352.16	15,352.16	55,000.00	0.00	55,000.00	258.3%		
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, CAPITAL OUTLAY			61,370.58	45,221.95	106,592.53	115,000.00	0.00	115,000.00	7.9%		
OTHER OUTGO (excluding Transfers of Indirect Tuition	Costs)										
Tuition for Instruction Under Interdistrict											
Attendance Agreements		7110	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%		
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Tuition, Excess Costs, and/or Deficit Payments											
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Transfers of Pass-Through Revenues											
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To JPAs  Special Education SELPA Transfers of Apportionments		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%		
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%		
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%		
ROC/P Transfers of Apportionments											
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%		
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%		
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%		
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Debt Service		7400	0.00	0.00	0.00	0.00	0.00	0.00	0.00/		
Debt Service - Interest Other Debt Service - Principal		7438 7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, OTHER OUTGO (excluding Transfers of		1439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Indirect Costs)			106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%		
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS										
Transfers of Indirect Costs		7310	(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%		
TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%		
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To State School Building Fund/County School			0.00	0.00	0.00	0.00	0.00	0.00	0.076		
Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Cafeteria Fund		7616	41,958.29	0.00	41,958.29	111,053.00	0.00	111,053.00	164.7%		
Other Authorized Interfund Transfers Out		7619	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%		
(b) TOTAL, INTERFUND TRANSFERS OUT			791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%		
OTHER SOURCES/USES											
SOURCES State Apportionments											
State Apportionments  Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
		0331	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
									i		
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		

				22-23 Unaudited Actua	1-		0000 04 B		
			20	122-23 Unaudited Actua	Total Fund		2023-24 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%

			Exp	enditures by Function				D8AT2F	
			202	22-23 Unaudited Actua	ls		2023-24 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) LCFF Sources		8010-8099	5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
2) Federal Revenue		8100-8299	416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
3) Other State Revenue		8300-8599	61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
4) Other Local Revenue		8600-8799	180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
5) TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)									Ì
1) Instruction	1000-1999		3,233,124.01	1,220,182.47	4,453,306.48	3,573,358.00	731,729.00	4,305,087.00	-3.3%
2) Instruction - Related Services	2000-2999		654,134.88	62,458.23	716,593.11	839,708.00	51,536.00	891,244.00	24.4%
3) Pupil Services	3000-3999		388,495.26	1,669.07	390, 164.33	502,526.00	66,907.00	569,433.00	45.9%
4) Ancillary Services	4000-4999		72,746.33	0.00	72,746.33	91,066.00	2,000.00	93,066.00	27.9%
5) Community Services	5000-5999		500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		925,056.31	49,348.54	974,404.85	981,360.00	47,455.00	1,028,815.00	5.6%
8) Plant Services	8000-8999		1,084,060.86	113,588.92	1,197,649.78	1,220,465.00	5,000.00	1,225,465.00	2.3%
9) Other Outgo	9000-9999	Except 7600-							
	3000-3333	7699	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
10) TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(757,154.06)	1,164,483.28	407,329.22	(352,466.00)	(228,384.00)	(580,850.00)	-242.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,735,768.21)	1,351,139.14	(384,629.07)	(1,441,903.00)	0.00	(1,441,903.00)	274.9%
F. FUND BALANCE, RESERVES			(1,755,765.21)	1,551,155.14	(504,025.01)	(1,441,500.00)	0.00	(1,441,300.00)	214.570
Beginning Fund Balance  1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
2) Ending Balance, June 30 (E + F1e)			3,252,482.99	1,721,117.09	4,973,600.08	1,810,579.99	1,721,117.09	3,531,697.08	-29.0%
Components of Ending Fund Balance			0,202,102.00	1,721,777.00	1,070,000.00	1,010,010.00	1,721,777.00	0,001,007.00	20.070
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,721,117.09	1,721,117.09	0.00	1,721,117.09	1,721,117.09	0.0%
c) Committed		=	5.00	1,721,117.09	1,721,117.05	0.00	.,721,117.09	.,,,,,,,,,,,,,,	0.5%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	207,903.00	0.00	207,903.00	207,903.00	0.00	207,903.00	0.0%
OPEB	0000	9760	207,903.00		207,903.00	,,,,,,,,,		0.00	
OPEB	0000	9760	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	207,903.00		207,903.00	
d) Assigned		. ==			2.00	231,732.00			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated			3.30	2.30		1.50	1.30		1
Reserve for Economic Uncertainties		9789	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
		9790	1,945,998.99	0.00	1,945,998.99	509,276.99	0.00	509,276.99	-73.8%

#### Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	242,128.00	242,128.00
6266	Educator Effectiveness, FY 2021-22	122,818.60	122,818.60
6300	Lottery: Instructional Materials	29,836.06	29,836.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	246,515.00	246,515.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	9,647.84	9,647.84
7412	A-G Access/Success Grant	14,153.00	14,153.00
7413	A-G Learning Loss Mitigation Grant	5,306.00	5,306.00
7435	Learning Recovery Emergency Block Grant	404,818.00	404,818.00
7810	Other Restricted State	302,932.55	302,932.55
9010	Other Restricted Local	342,962.04	342,962.04
Total, Restricted Balance		1,721,117.09	1,721,117.09

	D8AT2RCW65(2022-23)				
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,419.15	95,000.00	-2.5%
3) Other State Revenue		8300-8599	93,792.97	8,000.00	-91.5%
4) Other Local Revenue		8600-8799	(72.47)	20,100.00	-27,835.6%
5) TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,945.54	105,777.00	5.8%
3) Employee Benefits		3000-3999	49,993.89	50,976.00	2.0%
4) Books and Supplies		4000-4999	86,547.04	70,000.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	5,759.37	7,400.00	28.5%
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			242,245.84	234,153.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,106.19)	(111,053.00)	117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,958.29	111,053.00	164.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	41,958.29	111,053.00	164.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,147.90)	0.00	-100.0%
			(3,147.30)	0.00	-100.070
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance					
		9791	9,355.90	208.00	-97.8%
a) As of July 1 - Unaudited		9793		0.00	
b) Audit Adjustments		9793	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)		0705	9,355.90	208.00	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,355.90	208.00	-97.8%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	208.00	208.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(37,173.35)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks		9120			
		9130	0.00		
b) in Banks					
b) in Banks c) in Revolving Cash Account		9130	0.00		

File: Fund-B, Version 5

Description Re	esource Codes Obje	ect Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	37,381.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			208.00		
			200.00		
H. DEFERRED OUTFLOWS OF RESOURCES		0400	0.00		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5000	0.00		
			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			208.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	88,457.05	85,000.00	-3.9%
Donated Food Commodities		8221	8,962.10	10,000.00	11.69
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			97,419.15	95,000.00	-2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	93,792.97	8,000.00	-91.5%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			93,792.97	8,000.00	-91.5%
OTHER LOCAL REVENUE			,		
Other Local Revenue					
Sales					
		0004	0.00	0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	340.75	20,000.00	5,769.49
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	(413.22)	100.00	-124.29
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			(72.47)	20,100.00	-27,835.69
TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
			101,100.00	120, 100.00	-55.0
CERTIFICATED SALARIES  Cortificated Supportinger and Administrators' Salarias		1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	99,945.54	105,777.00	5.89
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			99,945.54	105,777.00	5.8
EMPLOYEE BENEFITS			33,3.3.04		0.0
STRS	0.4	01_3102	0.00	0.00	
		01-3102	0.00	0.00	0.0
PERS	32	01-3202	21,102.57	21,628.00	2.5
OASDI/Medicare/Alternative		01-3302	7,410.36	7,702.00	3.9

				1	
Description R	esource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	17,536.60	17,537.00	0.0%
Unemploy ment Insurance		3501-3502	499.72	529.00	5.9%
Workers' Compensation		3601-3602	3,444.64	3,580.00	3.9%
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			49,993.89	50,976.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,019.55	8,000.00	32.9%
Noncapitalized Equipment		4400	4,783.64	2,000.00	-58.2%
Food		4700	75,743.85	60,000.00	-20.8%
TOTAL, BOOKS AND SUPPLIES			86,547.04	70,000.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,353.37	6,000.00	12.1%
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	406.00	900.00	121.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,759.37	7,400.00	28.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			242,245.84	234,153.00	-3.3%
INTERFUND TRANSFERS			242,240.04	204,100.00	0.070
INTERFUND TRANSFERS IN					
From: General Fund		8916	41,958.29	111,053.00	164.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	41,958.29	111,053.00	164.7%
INTERFUND TRANSFERS OUT			41,000.20	111,000.00	104.170
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0%
			0.00	0.00	0.076
OTHER SOURCES/USES SOURCES					
Other Sources					
		8965	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		0900	0.00	0.00	0.0%
Long-Term Debt Proceeds		0070	0.55	2.5	2.001
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%
California Dant of Education					

#### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

46 70177 0000000 Form 13 D8AT2RCW65(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,958.29	111,053.00	164.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,419.15	95,000.00	-2.5%
3) Other State Revenue		8300-8599	93,792.97	8,000.00	-91.5%
4) Other Local Revenue		8600-8799	(72.47)	20,100.00	-27,835.6%
5) TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		242,245.84	234,153.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
0.01.01	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			242,245.84	234,153.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,106.19)	(111,053.00)	117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,958.29	111,053.00	164.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,958.29	111,053.00	164.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,147.90)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,355.90	208.00	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,355.90	208.00	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,355.90	208.00	-97.8%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	208.00	208.00	0.0%
		9/40	200.00	200.00	0.0%
c) Committed		0750	0.00	0.00	0.00/
Stabilization Arrangements  Other Commitments (by December (Object))		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0===			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0===			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.

Sierra-Plumas Joint Unified Sierra County

### Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 13 D8AT2RCW65(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5810	Other Restricted Federal	208.00	208.00
Total, Restricted Balance		208.00	208.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES	Resource Codes	Object Codes	Ollaudited Actuals	Buuget	Difference
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	3,847.76	0.00	-100.0%
5) TOTAL, REVENUES		0000 0.00	3,847.76	0.00	-100.0%
B. EXPENDITURES			2,2		
Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.04
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	75,464.84	750,000.00	893.8
		7100-7299,	70,101.01	7 00,000.00	000.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			75,464.84	750,000.00	893.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(74.047.00)	(750,000,00)	0.17.00
FINANCING SOURCES AND USES (A5 - B9)			(71,617.08)	(750,000.00)	947.29
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers					
a) Transfers In		9000 9030	750,000,00	750 000 00	0.00
		8900-8929	750,000.00	750,000.00	0.09
b) Transfers Out 2) Other Sources/Uses		7600-7629	0.00	0.00	0.07
•		0000 0070	0.00	0.00	0.00
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			750,000.00	750,000.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			678,382.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	442.002.00	704 470 74	500.00
a) As of July 1 - Unaudited		9791	113,093.82	791,476.74	599.89
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0705	113,093.82	791,476.74	599.89
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			113,093.82	791,476.74	599.89
2) Ending Balance, June 30 (E + F1e)			791,476.74	791,476.74	0.09
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0.00
Revolving Cash		9711	0.00	0.00	0.09
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	787,628.98	787,628.98	0.09
c) Committed		0750			
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned		0700	0.017.75	0.047.75	
Other Assignments	0000	9780	3,847.76	3,847.76	0.09
Capital Outlay Projects	0000	9780	3,847.76	2 247 72	
Capital Outlay Projects	0000	9780		3,847.76	
e) Unassigned/Unappropriated		0790	0.00	0.00	6.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			i l		
1) Cash		0440	704 470 -:		
1) Cash a) in County Treasury		9110	791,476.74		
1) Cash		9110 9111 9120	791,476.74 0.00 0.00		

					1
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			791,476.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			791,476.74		
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					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,847.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,847.76	0.00	-100.0%
TOTAL, REVENUES			3,847.76	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
California Dont of Education			1	· ·	

Description Resource Code	s Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.04
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.04
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	75,464.84	750,000.00	893.8
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY	0700	75,464.84	750,000.00	893.89
		75,404.64	750,000.00	093.0
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out				
Transfers of Pass-Through Revenues  To Districts or Charter Schools	7211	0.00	0.00	0.0
	7211	0.00	0.00	0.0
To County Offices To JPAs	7212	0.00	0.00	0.0
All Other Transfers Out to All Others	7213	0.00	0.00	0.0
	7299	0.00	0.00	0.0
Debt Service	7400	0.00	0.00	0.00
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
TOTAL, EXPENDITURES		75,464.84	750,000.00	893.89
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	2012	0.55	2.22	
From: General Fund/CSSF	8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	750,000.00	750,000.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		750,000.00	750,000.00	0.0
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0.0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Long-Term Debt Proceeds		I		

### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

46 70177 0000000 Form 40 D8AT2RCW65(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			750,000.00	750,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	3,847.76	0.00	-100.0%	
5) TOTAL, REVENUES			3,847.76	0.00	-100.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		75,464.84	750,000.00	893.8%	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		7099	75,464.84	750,000.00	893.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 -B10)			(71,617.08)	(750,000.00)	947.2%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	750,000.00	750,000.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			750,000.00	750,000.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			678,382.92	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	113,093.82	791,476.74	599.8%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			113,093.82	791,476.74	599.8%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			113,093.82	791,476.74	599.8%	
2) Ending Balance, June 30 (E + F1e)			791,476.74	791,476.74	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	787,628.98	787,628.98	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	3,847.76	3,847.76	0.0%	
Capital Outlay Projects	0000	9780	3,847.76			
Capital Outlay Projects	0000	9780		3,847.76		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Sierra-Plumas Joint Unified Sierra County

# Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

46 70177 0000000 Form 40 D8AT2RCW65(2022-23)

2022-23

	Resource	Description	Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	787,628.98	787,628.98
Total, Restricted Balance			787,628.98	787,628.98

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	26,588.34	25,000.00	-6.09
5) TOTAL, REVENUES			26,588.34	25,000.00	-6.09
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenses		5000-5999	28,000.00	25,000.00	-10.7
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			28,000.00	25,000.00	-10.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(1,411.66)	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		2000 2070	0.00		0.0
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 NET POSITION (C + D4)			(1,411.66)	0.00	-100.09
F. NET POSITION					
1) Beginning Net Position		0704	744 440 00	700 700 00	0.00
a) As of July 1 - Unaudited		9791	741,148.32	739,736.66	-0.2
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9795	741,148.32	739,736.66	-0.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.32	739,736.66	-0.2
2) Ending Net Position, June 30 (E + F1e)			739,736.66	739,736.66	0.0
Components of Ending Net Position		9796	0.00	0.00	0.0
a) Net Investment in Capital Assets					
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position		9790	739,736.66	739,736.66	0.0
G. ASSETS  1) Cash					
a) in County Treasury		9110	83,748.26		
		9111	•		
Fair Value Adjustment to Cash in County Treasury     Fair Value Adjustment to Cash in County Treasury		9110	0.00		
b) in Banks			0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00 680,988.40		
2) Investments 3) Accounts Receivable		9150			
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government  5) Due from Other Funds		9290 9310	0.00		
5) Due from Other Funds 6) Stores			0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		0415			
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
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		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			764,736.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,000.00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			25,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			739,736.66		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,588.34	25,000.00	-6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,588.34	25,000.00	-6.0%
TOTAL, REVENUES			26,588.34	25,000.00	-6.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

		T		D8AT2RCW65(2022-23	
Description Resource Code	es Object Codes	2022-23 Unaudited Actuals	2023-24 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	0.0%	
PERS	3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%	
Unemploy ment 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	0.09	
OPEB, Active Employees	3751-3752	0.00	0.00	0.09	
Other Employee Benefits	3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS	0001 0002	0.00	0.00	0.09	
BOOKS AND SUPPLIES		0.00	0.00	0.07	
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%	
Books and Other Reference Materials	4200	0.00	0.00	0.0%	
Materials and Supplies	4300	0.00	0.00	0.0%	
Noncapitalized Equipment	4400	0.00	0.00	0.0%	
Food	4700	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100	0.00	0.00	0.0%	
Travel and Conferences	5200	0.00	0.00	0.0%	
Dues and Memberships	5300	0.00	0.00	0.0%	
Insurance	5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services	5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%	
Transfers of Direct Costs	5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%	
Professional/Consulting Services and		1.01			
Operating Expenditures	5800	28,000.00	25,000.00	-10.7%	
Communications	5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3300	28,000.00	25,000.00	-10.7%	
		28,000.00	25,000.00	-10.7 //	
DEPRECIATION AND AMORTIZATION	2000	0.00			
Depreciation Expense	6900	0.00	0.00	0.0%	
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0%	
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.0%	
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%	
TOTAL, EXPENSES		28,000.00	25,000.00	-10.7%	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09	
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.09	
All Other Financing Sources	8979	0.00	0.00	0.09	
(c) TOTAL, SOURCES		0.00	0.00	0.09	
USES		5.00	5.00	3.0	
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0	
All Other Financing Uses	7699	0.00	0.00	0.09	
(d) TOTAL, USES		0.00	0.00	0.09	
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0	
Contributions from Restricted Revenues	8990	0.00	0.00	0.0	
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.09	

Sierra-Plumas Joint Unified Sierra County

### Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

46 70177 0000000 Form 73 D8AT2RCW65(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

			2022-23	2023-24	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,588.34	25,000.00	-6.0%
5) TOTAL, REVENUES			26,588.34	25,000.00	-6.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		28,000.00	25,000.00	-10.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES		7000	28,000.00	25,000.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,411.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,411.66)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	741,148.32	739,736.66	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			741,148.32	739,736.66	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.32	739,736.66	-0.2%
2) Ending Net Position, June 30 (E + F1e)			739,736.66	739,736.66	0.0%
Components of Ending Net Position			1 22,1 30.00		3.070
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,736.66	739,736.66	0.0%

Sierra-Plumas Joint Unified Sierra County

Total, Restricted Net Position

#### Unaudited Actuals Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

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Resource Description 2022-23 Unaudited Actuals Budget 2023-24 Actuals Budget 20.00 0.00

	2022	2-23 Unaudited Actu	ials		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.18	396.18	396.18	351.20	351.20	351.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202	2-23 Unaudited Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant 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)]	.01	.01	.01	.01	.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						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	13.67	13.67	13.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.40	14.40	14.40	13.68	13.68	13.68
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202	2-23 Unaudited Actu	ıals		2023-24 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
C. CHARTER SCHOOL ADA	•						
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.			
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.			
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 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							
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 ADA corresponding to SACS fin	ancial data reported	l in Fund 09 or Fun	d 62.				
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)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00	
7. Charter School Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00	
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00	
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00	

	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			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	385,804.00		385,804.00			385,804.00
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	1,904,355.00		1,904,355.00	25,743.00		1,930,098.00
Total capital assets being depreciated	11,060,704.00	0.00	11,060,704.00	25,743.00	0.00	11,086,447.00
Accumulated Depreciation for:						
Land Improvements	(202,385.00)		(202,385.00)		25,720.00	(228, 105.00)
Buildings	(5,897,477.00)		(5,897,477.00)		218,841.00	(6,116,318.00)
Equipment	(1,009,922.00)		(1,009,922.00)		147,528.00	(1,157,450.00)
Total accumulated depreciation	(7,109,784.00)	0.00	(7,109,784.00)	0.00	392,089.00	(7,501,873.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,950,920.00	0.00	3,950,920.00	25,743.00	392,089.00	3,584,574.00
Lease Assets			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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Gov ernmental activity capital assets, net	4,108,112.00	0.00	4,108,112.00	25,743.00	392,089.00	3,741,766.00
Business-Type Activities:	1,100,112.00	0.00	1,100,112.00	20,7 10:00	302,000.00	5,7 11,7 55.55
Capital assets not being depreciated:						
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
Capital assets being depreciated:						
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
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 and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets	1.00	5.30	0.00	2.30		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
Subscription Assets	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription 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

#### Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals Summary of Unaudited Actual Data Submission

46 70177 0000000 Form CA D8AT2RCW65(2022-23)

Printed: 9/7/2023 7:03 PM

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.03%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.0
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.0
	Adjusted Appropriations Limit	\$4,091,321.
	Appropriations Subject to Limit	\$4,408,000.
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	10.65
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

## Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals School District Certification

46 70177 0000000 Form CA D8AT2RCW65(2022-23)

UNAUDITED ACTU	AL FINANCIAL REPORT:		
To the County Supe	rintendent of Schools:		
	D ACTUAL FINANCIAL REPORT. This report was preparty the governing board of the school district pursuant to	ared in accordance with Education Code Section 41010 and is hereby beducation Code Section 42100.	
Signed:		Date of Meeting: Sep 12, 2023	
	Clerk / Secretary of the Governing Board		
	(Original signature required)		
To the Superintender	nt of Public Instruction:		
2022-23 UNAUDITE to Education Code S		verified for accuracy by the County Superintendent of Schools pursuant	
Signed:		Date:	
	County Superintendent/Designee		
	(Original signature required)		
For additional inform	ation on the unaudited actual reports, please contact:		
For County Office of	f Education:	For School District:	
Nona Griesert		Nona Griesert	
Nona Griesert		Nona Griesert Name	
	Services/CBO		
Name	Services/CBO	Name	
Name Director of Business	Services/CBO	Name Director of Business Services/CBO	
Name Director of Business Title	Serv ices/CBO	Name Director of Business Services/CBO Title	
Name Director of Business Title (530) 993-1660		Name Director of Business Services/CBO Title (530) 993-1660	

### Unaudited Actuals 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

46 70177 0000000 Form CEA D8AT2RCW65(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	2,480,098.46	301	24,174.00	303	2,455,924.46	305	1,260.00		307	2,454,664.46	309
2000 - Classified Salaries	889,219.11	311	38,223.20	313	850,995.91	315	54,820.58		317	796,175.33	319
3000 - Employ ee Benefits	1,971,679.16	321	52,298.69	323	1,919,380.47	325	26,735.58		327	1,892,644.89	329
4000 - Books, Supplies Equip Replace. (6500)	557,817.75	331	1,464.26	333	556,353.49	335	141,423.48		337	414,930.01	339
5000 - Services . & 7300 - Indirect Costs	1,815,310.03	341	169,975.85	343	1,645,334.18	345	287,631.45		347	1,357,702.73	349
			•	TOTAL	7,427,988.51	365			TOTAL	6,916,117.42	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	2,196,859.26	375
2. Salaries of Instructional Aides Per EC 41011	2100	243,331.24	380
3. STRS	3101 & 3102	717,379.75	382
4. PERS	3201 & 3202	37,003.87	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	50,663.49	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	464,493.39	385
7. Unemploy ment Insurance	3501 & 3502	12,710.96	390
8. Workers' Compensation Insurance	3601 & 3602	84,109.03	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	52,609.62	393

Sierra-Plumas Joint Unified Sierra County

# Unaudited Actuals 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

46 70177 0000000 Form CEA D8AT2RCW65(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       3,859,160.81       3859       182         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       51,838.96       361         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       1,425.55       395         1b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.       386       396         14. TOTAL SALARIES AND BENEFITS.       3,806,098.10       397         15. Pecent of Current Cost of Education Expended for Classroom       3,806,098.10       397         15. Pecent of Current Cost of Education Expended for Classroom       55.03%       55.03%         16. District is exempt from EC 41372 because it meets the provisions of EC 41372.       55.03%       55.03%         16. District is exempt from EC 41372 because it meets the provisions of EC 41372.       55.03%       55.03%         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 and the exempt representage required (80% elementary, 55% unified, 50% high)       55.00%       55.00%       56.00%         2. Percentage spent by this district (Part II, Line 15)       55.00%       56.00%       56.00%       56.00%       56.00%       6	11. SUBTOTAL Salaties and benefits (Suit Lines 1 - 10)		
Senefits deducted in Column 2.		3,859,160.61	395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).   396     14. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.   396     14. TOTAL SALARIES AND BENEFITS.   3,006,096.10   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.   366   367     16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).   55.00%     17. A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).   55.00%     18. Minimum percentage required (60% elementary, 55% unified, 50% high)   55.00%     2. Percentage spent by this district (Part II, Line 15).   55.00%     3. Percentage spent by this district (Part II, Line 15).   50.00%     4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).   6,916.117.42     5. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     5. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     6. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     7. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3	12. Less: Teacher and Instructional Aide Salaries and		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).   396     14. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.   396     14. TOTAL SALARIES AND BENEFITS.   3,006,096.10   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.   366   367     16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).   55.00%     17. A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).   55.00%     18. Minimum percentage required (60% elementary, 55% unified, 50% high)   55.00%     2. Percentage spent by this district (Part II, Line 15).   55.00%     3. Percentage spent by this district (Part II, Line 15).   50.00%     4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).   6,916.117.42     5. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     5. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     6. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     7. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     8. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3 times Line 4).   6,916.117.42     9. Deficiency Amount (Part III, Line 3	Benefits deducted in Column 2.		
Benefits (other than Lottery) deducted in Column 4a (Extracted).  b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  14. TOTAL SALARIES AND BENEFITS.  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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').  17. Adeficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372.  18. Minimum percentage required (60% elementary, 55% unified, 50% high).  29. Percentage spent by this district (Part II, Line 15).  30. Percentage below the minimum (Part III, Line 1 minus Line 2).  40. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  50. Deficiency Amount (Part III, Line 3 times Line 4).		51,638.96	
Deficiency Amount (Part III, Line 1 minus Line 2)   Deficiency Amount (Part III, Line 1 minus Line 2)   Deficiency Amount (Part III, Line 1 minus Line 2)   Deficiency Amount (Part III, Line 1 minus Line 2)   Deficiency Amount (Part III, Line 1 minus Line 2)   Deficiency Amount (Part III, Line 3 times Line 4)   Deficiency Amoun	13a. Less: Teacher and Instructional Aide Salaries and		
1.425.56	Benefits (other than Lottery) deducted in Column 4a (Extracted)		200
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  14. TOTAL SALARIES AND BENEFITS.  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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41372.  17. DART III: DEFICIENCY AMOUNT  A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt the provisions of EC 41374.  17. Minimum percentage required (60% elementary, 55% unified, 50% high)  27. Percentage spent by this district (Part II, Line 15)  38. Percentage spent by this district (Part III, Line 15)  49. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  59. Deficiency Amount (Part III, Line 3 times Line 4)  69. Deficiency Amount (Part III, Line 3 times Line 4)		1,425.55	396
14. TOTAL SALARIES AND BENEFITS.  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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41372.  17. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).  18. District is exempt from EC 41372 because it meets the provisions of EC 41372.  19. District is exempt from EC 41372 because it meets the provisions of EC 41374.  19. District is exempt from EC 41374.  10. District is exempt from EC 41374.  11. Minimum percentage required (60% elementary, 55% unified, 50% high).  12. Percentage spent by this district (Part II, Line 15).  13. Percentage spent by this district (Part II, Line 15).  14. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  15. Deficiency Amount (Part III, Line 3 times Line 4).  16. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  17. Deficiency Amount (Part III, Line 3 times Line 4).  18. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  19. Deficiency Amount (Part III, Line 3 times Line 4).	b. Less: Teacher and Instructional Aide Salaries and		
14. TOTAL SALARIES AND BENEFITS.  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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').  55.03%  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 and not exempt the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage spent by this district (Part III, Line 15).  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 1 minus Line 2).  6. 0.00%  6. 916,117.42  6. 916,117.42  6. 916,117.42	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		200
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X).  55.03%  PART III: DEFICIENCY AMOUNT  A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41374 and not exempt the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage spent by this district (Part III, Line 1 minus Line 2).  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part IIII, Line 3 times Line 4).  6. 0.00%			390
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.  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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  55.00%  3. Percentage spent by this district (Part III, Line 1 minus Line 2).  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part IIII, Line 3 times Line 4).  5. Deficiency Amount (Part III, Line 3 times Line 4).	14. TOTAL SALARIES AND BENEFITS		397
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.  16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').  55.03%  PART III: DEFICIENCY AMOUNT  A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage below the minimum (Part III, Line 15).  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).  6. Jeficiency Amount (Part III, Line 3 times Line 4).		3,806,096.10	001
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.  16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').  55.03%  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 and not exempt under provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage spent by this district (Part III, Line 15).  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).  5. Deficiency Amount (Part III, Line 3 times Line 4).	15. Percent of Current Cost of Education Expended for Classroom		
for high school districts to avoid penalty under provisions of EC 41372.  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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage below the minimum (Part III, Line 1 minus Line 2).  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).  6. 916,117.42  6. 0.00%	Compensation (EDP 397 divided by EDP 369) Line 15 must		
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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage below the minimum (Part III, Line 1 minus Line 2).  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  55.03%  6,916,117.42  5. Deficiency Amount (Part III, Line 3 times Line 4).  0.000	equal or exceed 60% for elementary, 55% for unified and 50%		
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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high).  2. Percentage spent by this district (Part II, Line 15).  3. Percentage below the minimum (Part III, Line 1 minus Line 2).  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  55.03%  6,916,117.42  5. Deficiency Amount (Part III, Line 3 times Line 4).  0.000	for high school districts to avoid penalty under provisions of EC 41372.		
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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.03%	
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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	16. District is exempt from EC 41372 because it meets the provisions		
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 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	of EC 41374. (If exempt, enter 'X')		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)			
the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  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)  6,916,117.42	PART III: DEFICIENCY AMOUNT		
2. Percentage spent by this district (Part II, Line 15)			
2. Percentage spent by this district (Part II, Line 15)		nd not exempt u	ınder
2. Percentage spent by this district (Part II, Line 15)	the provisions of EC 41374.	nd not exempt u	ınder
2. Percentage spent by this district (Part II, Line 15)	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	nd not exempt u	ınder
3. Percentage below the minimum (Part III, Line 1 minus Line 2) 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) 0.00	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	·	ınder
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)  0.00%  6,916,117.42	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	·	ınder
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)  0.00	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	under
5. Deficiency Amount (Part III, Line 3 times Line 4)	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)	55.00%	under
5. Deficiency Amount (Part III, Line 3 times Line 4)	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.00% 55.03%	ınder
0.00	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	55.00% 55.03% 0.00%	ınder
	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	55.00% 55.03% 0.00%	ınder
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  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)	55.00% 55.03% 0.00% 6,916,117.42	ınder
	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  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)	55.00% 55.03% 0.00% 6,916,117.42	ınder
	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  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)	55.00% 55.03% 0.00% 6,916,117.42	under
	the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  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)	55.00% 55.03% 0.00% 6,916,117.42	ınder

#### Unaudited Actuals 2022-23 Estimated Actuals Schedule of Long-Term Liabilities

46 70177 0000000 Form DEBT D8AT2RCW65(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 Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	594,385.00		594,385.00			594,385.00	
Total/Net OPEB Liability	594,385.00		594,385.00		386,482.00	207,903.00	
Compensated Absences Payable	17,497.08		17,497.08		539.38	16,957.70	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,206,267.08	0.00	1,206,267.08	0.00	387,021.38	819,245.70	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fund	ds 01, 09, and 62		
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	8,703,877.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	480,660.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000- 7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	76,722.74
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	791,958.29
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	313,836.72
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

# Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.					
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through						
C9)  D. Plus additional MOE expenditures:			1000- 7143, 7300-	1,183,017.75		
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative,	All	All	7439 minus 8000- 8699			
then zero)  2. Expenditures to cover deficits for student body activities	Manually entered. Must no	t include expenditures in lines A or D1.		51,106.19		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,091,304.81		
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				410.57		
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,271.85		

# Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination		
will be done by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior year base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure	5 700 044 44	45.070.00
amount.)	5,790,611.44	15,879.92
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing prior year		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
2. Total		
adjusted base		
expenditure		
amounts		
(Line A plus		
Line A.1)	5,790,611.44	15,879.92
B. Required		
effort (Line A.2		
times 90%)	5,211,550.30	14,291.93
	3,211,300.00	,2000
C. Current		
year		
expenditures (Line I.E and		
Line II.B)	7,091,304.81	17,271.85
	1,091,304.81	17,271.00
D. MOE		
deficiency		
amount, if any		
(Line B minus Line C) (If		
negative, then		
zero)	0.00	0.00
]/	0.00	5.50

Sierra-Plumas Joint Unified Sierra County

# Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE D8AT2RCW65(2022-23)

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 Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA covered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two		
percentages)	0.00%	0.00%
OFOTION IV	,	
SECTION IV - Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of	Total Expenditures	Expenditures
Adjustments		Per ADA
Total		
adjustments to		
base		
expenditures	0.00	0.00

		ı			1		
			2022-23 Calculations			2023-24 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRI	OR YEAR DATA		2021-22 Actual			2022-23 Actual	
2021	-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1	. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	(Preload/Line D11, PY column)	4,098,558.97		4,098,558.97			4,408,000.17
2	. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	410.57		410.57			410.57
AD.	USTMENTS TO PRIOR YEAR LIMIT	Adi	justments to 202	1-22	Ad	justments to 202	2-23
	. District Lapses, Reorganizations and Other Transfers		,			,	
4	. Temporary Voter Approved Increases						
5	. Less: Lapses of Voter Approved Increases						
6	. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
	(Lines A3 plus A4 minus A5)			0.00			0.00
7	. ADJUSTMENTS TO PRIOR YEAR ADA						
	(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered						
	in Line A3 above)						
B. CUI	RRENT YEAR GANN ADA		2022-23 P2 Repo	rt .		1023-24 P2 Estima	te
2022	2-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting						
	the district)						
	Total K-12 ADA (Form A, Line A6)	410.57		410.57	364.87		364.87
	. Total Charter Schools ADA (Form A, Line C9) . TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	0.00		0.00	0.00		0.00
3	TOTAL CONNENT TEAR 12 ADA (Line of pius bz)			410.57			364.87
C. CUF	REENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
	RECEIVED						
	ES AND SUBVENTIONS (Funds 01, 09, and 62)						
	Homeowners' Exemption (Object 8021)	16,439.29		16,439.29	0.00		0.00
3	. Timber Yield Tax (Object 8022) . Other Subventions/In-Lieu Taxes (Object 8029)	10,838.68		10,838.68 2,444.04	0.00		0.00
4		2,391,948.45		2,391,948.45	3,053,238.00		3,053,238.00
	Unsecured Roll Taxes (Object 8042)	77,278.49		77,278.49	0.00		0.00
	Prior Years' Taxes (Object 8043)	3,831.40		3,831.40	0.00		0.00
	Supplemental Taxes (Object 8044)	29,736.44		29,736.44	0.00		0.00
8	. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	156,175.00		156,175.00	85,000.00		85,000.00
9	. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10	. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11	. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12	. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
	. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14	·						
15	Taxes (Object 8629) (Only those for the above taxes)  Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16							
	(Lines C1 through C15)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
ОТН	ER LOCAL REVENUES (Funds 01, 09, and 62)						
17	. To General Fund from Bond Interest and Redemption						
	Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18	. TOTAL LOCAL PROCEEDS OF TAXES						
	(Lines C16 plus C17)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
19a.	LUDED APPROPRIATIONS  Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			45,758.78			52,675.00
19b.	Qualified Capital Outlay Projects			40,700.70			02,070.00
19c.	Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTH	ER EXCLUSIONS						
20	. Americans with Disabilities Act						
21	. Unreimbursed Court Mandated Desegregation Costs						
22							
23	. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	45,758.78	0.00	0.00	52,675.00
STA	TE AID RECEIVED (Funds 01, 09, and 62)						
	. LCFF - CY (objects 8011 and 8012)	2,361,267.00		2,361,267.00	3,134,484.00		3,134,484.0
		<del>-</del>	<del>                                     </del>			1	
	. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
		0.00		0.00	0.00		0.00

			2022-23 Calculations		2023-24 Calculations			
			Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	DATA	FOR INTEREST CALCULATION						
	27.	Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,319,247.93		8,319,247.93	7,636,710.00		7,636,710.00
	28.	Total Interest and Return on Investments						
		(Funds 01, 09, and 62; objects 8660 and 8662)	105,300.18		105,300.18	60,000.00		60,000.00
D.		OPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
		IMINARY APPROPRIATIONS LIMIT						I
		Revised Prior Year Program Limit (Lines A1 plus A6)			4,098,558.97			4,408,000.17
		Inflation Adjustment			1.0755			1.0444
	3.	Program Population Adjustment (Lines B3 divided			4 0000			
		by [A2 plus A7]) (Round to four decimal places)			1.0000			0.8887
	4.	PRELIMINARY APPROPRIATIONS LIMIT			4,408,000.17			4,091,321.86
	A DDD	(Lines D1 times D2 times D3)  OPRIATIONS SUBJECT TO THE LIMIT			4,400,000.17			4,091,321.00
		Local Revenues Excluding Interest (Line C18)			2,688,691.79			3,138,238.00
		Preliminary State Aid Calculation			2,000,001.110			0,100,200.00
	0.	Minimum State Aid in Local Limit (Greater of \$120 times Line R3 or \$2,400; but not greater						
		a. than Line C26 or less than zero)			49,268.40			43,784.40
		Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but b. and long they gare)			1 705 007 15			1 005 750 05
		ont less than zero)  c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,765,067.16			1,005,758.86
	_				1,765,067.16			1,005,758.86
	7.	Local Revenues in Proceeds of Taxes						
		Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			57,095.76			32,816.33
		b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,745,787.55			3,171,054.33
	8.	State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or						
		less than zero)			1,707,971.40			972,942.53
	9.	Total Appropriations Subject to the Limit						
		a. Local Revenues (Line D7b)			2,745,787.55			
		b. State Subventions (Line D8)			1,707,971.40			
		c. Less: Excluded Appropriations (Line C23)			45,758.78			
		d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
		(Lines D9a plus D9b minus D9c)			4,408,000.17			
	10.	Adjustments to the Limit Per Government Code Section 7902.1						
		(Line D9d minus D4)			0.00			
		(======================================						
	SUMM	1ARY		2022-23 Actual			2023-24 Budget	
		IARY Adjusted Appropriations Limit		2022-23 Actual			2023-24 Budget	
				2022-23 Actual	4,408,000.17		2023-24 Budget	4,091,321.86
	11.	Adjusted Appropriations Limit		2022-23 Actual	4,408,000.17		2023-24 Budget	
	11.	Adjusted Appropriations Limit (Lines D4 plus D10)		2022-23 Actual	4,408,000.17		2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10) Appropriations Subject to the Limit		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea:	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
** Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
"* Plea	11.	Adjusted Appropriations Limit (Lines D4 plus D10)  Appropriations Subject to the Limit (Line D9d)		2022-23 Actual			2023-24 Budget	
	11. 12.	Adjusted Appropriations Limit (Lines D4 plus D10) Appropriations Subject to the Limit (Line D9d)  vide below an explanation for each entry in the adjustments column.*					2023-24 Budget	
Nona C	11.  12.  See prov	Adjusted Appropriations Limit (Lines D4 plus D10) Appropriations Subject to the Limit (Line D9d)  vide below an explanation for each entry in the adjustments column.*		2022-23 Actual	4,408,000.17		2023-24 Budget	

 Sierra-Plumas Joint Unified
 Unaudited Actuals
 46 70177 0000000

 Sierra-Plumas Joint Unified
 Fiscal Year 2022-23
 Form GANN

 Sierra County
 School District Appropriations Limit Calculations
 D8AT2RCW65(2022-23)

Extracted Data Adjustments* Totals Extracted Data Adjustments* Totals Extracted Data Adjustments*		2022-23 Calculations		2023-24 Calculations	
		Adjustments*	Data/	Adjustments*	Entered Data/ Totals

46 70177 0000000 Form ICR D8AT2RCW65(2022-23)

Part I - Conoral	Administrativa	Sharp of Diant	Sarvicae Caete

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

18,660.24

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

В. \$	Salaries	and	Benefits	- All	Other	Activities
-------	----------	-----	----------	-------	-------	------------

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

5.322.336.49

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)

0.35%

#### 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

# B. Abnormal or Mass Separation Costs (required)

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

0.00

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

#### A. Indirect Costs

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

509,490.89

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

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

106,428.28

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,909.79
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	8.06
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	619,837.02
9. Carry-Forward Adjustment (Part IV, Line F)	133,585.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	753,422.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,453,306.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	716,593.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	216,164.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	72,746.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	258,904.06
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,136.67
Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	51,330.73
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	3,779.88
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,113,174.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,294.67
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	166,501.99
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,071,432.28
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.77%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.65%

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

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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) 619,837.02 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 15,820.38 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.10%) times Part III, Line B19); zero if negative 133,585.71 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.10%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 133,585.71 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 not adjustment is applied to the current year calculation: 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 not is deferred to one or more future years: applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder not is deferred to one or more future years: applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 133.585.71

# Unaudited Actuals 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approv ed indirect cost rate:	7.10%
Highest rate used in any program:	7 10%

01       3210       14,878.00       1,056.00       7.109         01       3213       35,426.35       2,515.27       7.109         01       3550       2,081.90       104.10       5.009         01       4035       11,190.10       749.00       6.699         01       4127       8,933.19       634.26       7.109         01       5634       1,669.07       118.50       7.109         01       6054       191,026.91       13,562.00       7.109         01       6266       13,200.00       937.20       7.109	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01       3213       35,426.35       2,515.27       7.109         01       3550       2,081.90       104.10       5.009         01       4035       11,190.10       749.00       6.699         01       4127       8,933.19       634.26       7.109         01       5634       1,669.07       118.50       7.109         01       6054       191,026.91       13,562.00       7.109         01       6266       13,200.00       937.20       7.109	01	3010	279,899.17	6,423.00	2.29%
01       3550       2,081.90       104.10       5.009         01       4035       11,190.10       749.00       6.699         01       4127       8,933.19       634.26       7.109         01       5634       1,669.07       118.50       7.109         01       6054       191,026.91       13,562.00       7.109         01       6266       13,200.00       937.20       7.109	01	3210	14,878.00	1,056.00	7.10%
01       4035       11,190.10       749.00       6.699         01       4127       8,933.19       634.26       7.109         01       5634       1,669.07       118.50       7.109         01       6054       191,026.91       13,562.00       7.109         01       6266       13,200.00       937.20       7.109	01	3213	35,426.35	2,515.27	7.10%
01     4127     8,933.19     634.26     7.109       01     5634     1,669.07     118.50     7.109       01     6054     191,026.91     13,562.00     7.109       01     6266     13,200.00     937.20     7.109	01	3550	2,081.90	104.10	5.00%
01     5634     1,669.07     118.50     7.109       01     6054     191,026.91     13,562.00     7.109       01     6266     13,200.00     937.20     7.109	01	4035	11,190.10	749.00	6.69%
01     6054     191,026.91     13,562.00     7.109       01     6266     13,200.00     937.20     7.109	01	4127	8,933.19	634.26	7.10%
01 6266 13,200.00 937.20 7.109	01	5634	1,669.07	118.50	7.10%
	01	6054	191,026.91	13,562.00	7.10%
	01	6266	13,200.00	937.20	7.10%
01 9010 110,610.95 1,831.33 1.669	01	9010	110,610.95	1,831.33	1.66%

**Ending Balances - All Funds** 

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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					
Adjusted Beginning Fund Balance	9791-9795	105,109.80		85,401.01	190,510.81
2. State Lottery Revenue	8560	44,446.48		26,605.00	71,051.48
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		149,556.28	0.00	112,006.01	261,562.29
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	568.68		0.00	568.68
3. Employ ee Benefits	3000-3999	210.85		0.00	210.85
4. Books and Supplies	4000-4999	13,697.89		82,169.95	95,867.84
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,457.55			9,457.55
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)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	28,329.30		0.00	28,329.30
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
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			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)		52,264.27	0.00	82,169.95	134,434.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	97,292.01	0.00	29,836.06	127,128.07

D. COMMENTS:

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.

<sup>\*</sup>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.

# 

#### Unaudited Actuals 2022-23 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents					Classroom Units		
		·			Ciassion	Jiii Giillis	Pupils Transported		
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	ributed Expenditures, Funds 01, 09, and 62, Goals allocated based on factors input)	0.00	0.00	499,476.04	3,435.58	1,128,315.51	2,302.73	616.09	
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
	ation factors are only needed for a column if there are I expenditures in line A.)								
Instructional Goals	Description								
0001	Pre-Kindergarten								
1110	Regular Education, K-12			4.48	.75	66.00	1.00	.2	
3100	Alternative Schools								
3200	Continuation Schools					.50			
3300	Independent Study Centers					.50			
3400	Opportunity Schools								
3550	Community Day Schools								
3700	Specialized Secondary Programs								
3800	Career Technical Education								
4110	Regular Education, Adult								
4610	Adult Independent Study Centers								
4620	Adult Correctional Education								
4630	Adult Career Technical Education								
4760	Bilingual								
4850	Migrant Education								
5000-5999	Special Education (allocated to 5001)								
6000	ROC/P								
Other Goals	Description								
7110	Nonagency - Educational								
7150	Nonagency - Other								
8100	Community Services								
8500	Child Care and Development Services								
Other Funds	Description								
	Adult Education (Fund 11)								
	Child Development (Fund 12)								
	Cafeteria (Funds 13 & 61)								
C. Total Allocation Fa	actors	0.00	0.00	4.48	.75	67.00	1.00	.2	

#### Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report

D8A

		Program Cost Report					D8A
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	7
Instructional Goals							
0001	Pre-Kindergarten	83,218.07	0.00	83,218.07	10,857.48		
1110	Regular Education, K–12	4,417,891.94	1,617,305.42	6,035,197.36	787,413.79		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	98,695.79	8,420.26	107,116.05	13,975.46		
3300	Independent Study Centers	94,066.40	8,420.26	102,486.66	13,371.46		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	128,304.99	0.00	128,304.99	16,739.99		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	52,665.63	0.00	52,665.63	6,871.30		
4850	Migrant Education	0.00	0.00	0.00	0.00		
5000-5999	Special Education	0.00	0.00	0.00	0.00		
6000	Regional Occupational Ctr/Prg (ROC/P)	37,567.86	0.00	37,567.86	4,901.49		
Other Goals							
7110	Nonagency - Educational	283,966.93	0.00	283,966.93	37,049.24		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	2,169.07	0.00	2,169.07	283.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
Other Costs	Food Services					0.00	,
	Enterprise					0.00	+
	Facilities Acquisition & Construction					49,598.13	+
	Other Outgo					898,512.12	_
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	31,605.88	333,312.12	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		
	Total General Fund and Charter Schools Funds Expenditures	5,198,546.68	1,634,145.94	6,832,692.62	923,069.09	948,110.25	<u> </u>

#### Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenanc and Operatio
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 81 8400)
Instructional Goals											
0001	Pre-Kindergarten	83,218.07	0.00	0.00	0.00	0.00	0.00	0.00			С
1110	Regular Education, K-12	3,913,018.29	849.00	25,859.80	21,137.23	15,264.23	369,017.06	72,746.33			C
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3200	Continuation Schools	94,344.95	0.00	0.00	0.00	0.00	0.00	0.00			4,350
3300	Independent Study Centers	94,066.40	0.00	0.00	0.00	0.00	0.00	0.00			C
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3800	Career Technical Education	126,786.32	0.00	0.00	0.00	0.00	0.00	0.00			1,518
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
4760	Bilingual	52,665.63	0.00	0.00	0.00	0.00	0.00	0.00			C
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			С
6000	ROC/P	37,567.86	0.00	0.00	0.00	0.00	0.00	0.00			C
Other Goals											
7110	Nonagency - Educational	51,638.96	0.00	0.00	169,271.04	0.00	162.30	0.00	0.00	51,330.73	11,563
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	C
8100	Community Services		0.00	0.00	0.00	1,669.07	0.00		500.00	0.00	C
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	С
Total Direct C	harged Costs	4,453,306.48	849.00	25,859.80	190,408.27	16,933.30	369,179.36	72,746.33	500.00	51,330.73	17,433

<sup>\*</sup> Functions 7100-7199 for goals 810

#### Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Co	sts (Based on factors in		
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	502,911.62	1,113,777.71	616.09	1,617,305.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	8,420.26	0.00	8,420.26
3300	Independent Study Centers	0.00	8,420.26	0.00	8,420.26
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		502,911.62	1,130,618.23	616.09	1,634,145.94

# Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

46 70177 0000000 Form PCR D8AT2RCW65(2022-23)

Α.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	258,904.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	16,136.67
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	509,490.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	138,537.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	923,069.08
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,198,546.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,634,145.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,832,692.62
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	242,245.84
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	242,245.84
D.	Total Direct Charged and Allocated Costs (B3 + C5)	7,074,938.46
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	13.05%

#### Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	
Food Services (Objects 1000-5999, 6400-6920)	0.00				
Enterprise (Objects 1000-5999, 6400-6920)		0.00			
Facilities Acquisition & Construction (Objects 1000-6700)			49,598.13		
Other Outgo (Objects 1000 - 7999)				898,512.12	
Total Other Costs	0.00	0.00	49,598.13	898,512.12	

# Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 70177 0000000 Form SIAA D8AT2RCW65(2022-23)

	FOR A	LL FUNDS				D8A	AT2RCW6	5(2022-23
	Direct (	Costs - fund	Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	791,958.29		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT 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	0.00	0.00		
					0.00	0.00	0.00	0.00
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND	2.22	2.22	0.00	2.22				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					41,958.29	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND	II .				I			
Expenditure Detail	0.00	0.00						

# Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 70177 0000000 Form SIAA D8AT2RCW65(2022-23)

	FUR A	LL FUNDS					AT2RCW6	5(2022-23
		Costs - fund		Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					750,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

# Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

TOR ALL TORDS								
	Direct Costs - I			Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE 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
62 CHARTER SCHOOLS ENTERPRISE 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	0.00	0.00
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
					0.00	0.00	0.00	0.00
Fund Reconciliation 71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail					0.00			
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.00
							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	2.22	0.00						
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							_	_
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Sierra-Plumas Joint Unified Sierra County

# Unaudited Actuals 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 70177 0000000 Form SIAA D8AT2RCW65(2022-23)

Description		Costs - fund Transfers Out 5750		Costs - fund 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								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	791,958.29	791,958.29	0.00	0.00