WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.					
DISTRICT GLOBAL GOALS					
 Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students 					
2. Foster a safe, caring environment where individual differences					
3. Provide facilities for all district programs and functions that are	suitable in terms of function, space, cleanliness and				
attractiveness.	rement husiness service crashinations at as partners in				
 Promote the involvement of the community, parents, local gove the education of the students. 	annient, busiliess, service organizations, etc. as partners in				
5. Promote student health and nutrition in order to enhance reading	ness for learning.				
SUBJECT:	AGENDA ITEM AREA:				
2022-23 First Interim Report	Action				
REQUESTED BY:	ENCLOSURES:				
Audrey Kilpatrick	Yes				
Assistant Superintendent, Business & Operations					
DEPARTMENT:	FINANCIAL INPUT/SOURCE:				
Business Services	Included in Backup				
MEETING DATE:	ROLL CALL REQUIRED:				
December 20, 2022	No				

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2022-23 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2022-23) and subsequent two budget years (2023-24 and 2024-25) based on the assumptions in the multi-year projection.

The required State SACS software budget documents are also included after the First Interim notes.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the First Interim report as positive.

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS

Planning Factors for First Interim and MYPs:

The 2022-23 budget assumptions are used to prepare the 2022-23 Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. The multi-year projections provide a view of the current year (2022-23) budget and the next two years' budget plan (2023-24 and 2024-25). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for LEAs to incorporate into the 2022-23 budget and multiyear projections are listed on the next page and based on the latest information available.

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection	
REVENUES			/			00.00. Est. D.0. sussiliants 00.04 and 04.05
Enrollment	7,235	7,369	7,531	7,606	7,682	22-23: Est. P-2 enrollment; 23-24 and 24-25, 1% grow th each year
ADA Yield	92.3%	94.0%	94.0%	94.5%	95.0%	Projected ADA/enrollment
ADA (Excl. County ADA)	6,676	6,927	7,079	7,188	7,298	
ADA (Incl. County ADA)	6,699	6,946	7,094	7,203	7,313	
% Increase (Decrease) Enrollment	0.4%	0.8%	4.1%	1.0%	1.0%	
# Increase (Decrease) Enrollment	201	73	296	75	76	
Funded ADA (excl. County ADA)	7,015	7,053	7,079	7,188	7,298	Projected ADA based on 94.0% ADA to enrollment factor in 22-23, 94.5% in 23-24 and 95.0% in 24-25
Funded ADA (incl. County ADA)	7,015	7,072	7,094	7,203	7,313	
% Increase (Decrease) Funded ADA	1.0%	1.5%	0.9%	1.5%	1.5%	
# Increase (Decrease) Funded ADA	68	106	64	109	110	Projected ADA based on 94.0% ADA to enrollment factor in 22-23, 94.5% in 23-24 and 95.0% in 24-25
State Statutory COLA %	1.70%	6.56%	6.56%	5.38%	4.02%	Per SSC Dartboard
Base Grant Increase	0.00%	6.28%	6.70%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	5.07%	12.84%	13.26%	5.38%	4.02%	Per SSC Dartboard
LCFF Entitlement per ADA (Inc Supp \$)	\$9,733	\$11,018	\$11,028	\$11,572	\$12,028	Per LCFF Calculator
Transfers In	\$24,505	\$0	\$24,104	\$0	\$0	
Lottery Unrestricted/ADA	\$176.94	\$170.00	\$170.00	\$170.00	\$170.00	Per SSC Dartboard
Lottery Restricted/ADA	\$81.94	\$67.00	\$67.00	\$67.00	\$67.00	Per SSC Dartboard
EXPENDITURES						
Certificated New Positions - FTE	6.5	9.5	12.0	4.0	2.0	23-24: 3 grow th teachers, 24-25: 2 grow th teachers
Cert. New Positions - New Schools	4.6	6.5	9.6	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24 (Counselor 22/23)
Certificated Step/Column	1.46%	1.46%	1.51%	1.51%	1.51%	3-year average
Avg. teacher compensation	\$116,099	\$111,911	\$124,208	\$126,083	\$127,987	
Classified New Positions - FTE	6.0	1.0	9.6	2.5	0.0	
Classified New Positions - New Schools	10.5	3.0	4.3	1.4	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24) 23/24 - TBHS 1 custodian, 3 hr library tech
Classified Step/Column	1.33%	1.33%	1.39%	1.39%	1.39%	3-year average
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
Classified Total Statutory Benefits Rate	32.40%	34.87%	35.06%	34.89%	34.29%	Assumes UI to reduce to .2% in 23/24
Certificated Total Statutory Benefits Rate	20.22%	22.40%	22.59%	22.29%	22.29%	Assumes UI to reduce to .2% in 23/24
Transfers Out	\$28,421	\$25,360	\$25,360	\$25,360	\$316,406	Adult Ed (\$25k), Cafeteria (23-24 and 24-25 only)
Contribution to RRM	\$2,324,203	\$2,637,533	\$3,039,303	\$3,039,303	\$3,039,303	3% of GF Expenditures (STRS On-Behalf and federal pandemic relief funds
Designated for Economic Uncertainty Site Discretionary Allocations (per student):	3%	3%	3%	3%	3%	
Elementary	\$47.00	\$47.00	\$50.08	\$50.08	\$50.08	
Middle School	\$58.50	\$58.50	\$62.34	\$62.34	\$62.34	
High School	\$83.75	\$83.75	\$89.24	\$89.24	\$89.24	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

PROPOSED BUDGET:

The 2022-23 First Interim budget, presented on below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dartboard, FCMAT LCFF Calculator and PCOE Common Message.

		First Interim 2022-23	
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	73,543,421	1,420,650	74,964,071
LCFF Funding - Supplemental	4,603,845	-	4,603,845
Federal Revenue	-	5,134,562	5,134,562
State Revenue	1,889,787	20,405,173	22,294,960
Local Revenue	1,371,344	4,815,939	6,187,283
Total Revenue	81,408,397	31,776,324	113,184,721
Expenditures			
Certificated Salaries	36,139,229	6,793,326	42,932,555
Classified Salaries	9,103,683	5,170,034	14,273,717
Benefits	17,671,143	9,360,020	27,031,163
Books and Supplies	7,391,390	10,443,676	17,835,066
Other Services & Oper. Exp	7,527,776	5,469,863	12,997,639
Capital Outlay	53,733	339,354	393,087
Other Outgo 7xxx	25,000	2,000,000	2,025,000
Transfer of Indirect 73xx	(2,306,132)	2,180,723	(125,409)
Total Expenditures	75,605,822	41,756,996	117,362,818
Surplus / (Deficit)	5,802,575	(9,980,672)	(4,178,097)
Transfers In		24,104	24,104
Transfers out	(525,360)		(525,360)
Contributions to Restricted	(14,144,619)	14,144,619	-
Net Increase (Decrease) in Fund Balance	(8,867,404)	4,188,051	(4,679,353)
Beginning Balance	15,709,782	6,128,605	21,838,387
Ending Fund Balance	6,842,378	10,316,656	17,159,034
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted:			
State, Federal and Local programs	-	10,316,656	10,316,656
Committed:			-
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,536,645		3,536,645
Staffing Allocation - to support school			
safety/security	200,000		200,000
Charter Technical Assistance Unassigned Economic Uncertainty	217,140		217,140
surplus/(deficit)	2,883,593		2,883,593
Total Ending Fund Balance	6,842,378	10,316,656	17,159,034

45-Day August Budget vs. First Interim Budget:

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2022-23 budget year. The differences between the district's 45-Day August Budget Revision and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	45-Day Budget Revision				45-Day rev			
		2022-23			2022-23		vs 1 st Int	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Variance	
Revenues								
LCFF Funding - Base	73,045,836	1,298,224	74,344,060	73,543,421	1,420,650	74,964,071	620,011	1
LCFF Funding - Supplemental	4,864,787		4,864,787	4,603,845		4,603,845	(260,942)) 1
Federal Revenue	_	2,642,441	2,642,441	-	5,134,562	5,134,562	2,492,121	2
State Revenue	1,883,476	18,597,358	20,480,834	1,889,787	20,405,173	22,294,960	1,814,126	3
Local Revenue	1,165,338	4,418,725	5,584,063	1,371,344	4,815,939	6,187,283	603,220	4
Total Revenue	80,959,437	26,956,748	107,916,185	81,408,397	31,776,324	113,184,721	5,268,536	
Expenditures							-	
Certificated Salaries	32,971,418	6,208,877	39,180,295	36,139,229	6,793,326	42,932,555	3,752,260	5
Classified Salaries	7,902,617	4,397,450	12,300,067	9,103,683	5,170,034	14,273,717	1,973,650	6
Benefits	15,719,757	8,947,567	24,667,324	17,671,143	9,360,020	27,031,163	2,363,839	7
Books and Supplies	5,476,013	1,635,883	7,111,896	7,391,390	10,443,676	17,835,066	10,723,170	8
Other Services & Oper. Exp	6,722,323	2,751,766	9,474,089	7,527,776	5,469,863	12,997,639	3,523,550	9
Capital Outlay	40,000	6,000	46,000	53,733	339,354	393,087	347,087	10
Other Outgo 7xxx	25,000	2,000,000	2,025,000	25,000	2,000,000	2,025,000	-	
Transfer of Indirect 73xx	(1,480,378)	1,379,523	(100,855)	(2,306,132)	2,180,723	(125,409)	(24,554))
Total Expenditures	67,376,750	27,327,066	94,703,816	75,605,822	41,756,996	117,362,818	22,659,002	
Surplus / (Deficit)	13,582,687	(370,318)	13,212,369	5,802,575	(9,980,672)	(4,178,097)	(17,390,466))
Transfers In			-		24,104	24,104	24,104	11
Transfers out	(25,360)		(25,360)	(525,360)		(525,360)	(500,000)) 12
Contributions to Restricted	(12,766,624)	12,766,624	-	(14,144,619)	14,144,619	-	-	
Net Increase (Decrease) in Fund								
Balance	790,703	12,396,306	13,187,009	(8,867,404)	4,188,051	(4,679,353)	(17,866,362))
Beginning Balance	13,011,231	4,223,607	17,234,838	15,709,782	6,128,605	21,838,387	21,838,387	
Ending Fund Balance	13,801,934	16,619,913	30,421,847	6,842,378	10,316,656	17,159,034	3,972,025	
Components of Ending Fund Balance							-	
Nonspendable:	5 000		F 000	5 000		5 000	-	
Revolving Cash	5,000		5,000	5,000		5,000	-	
Restricted: State, Federal and Local programs	-	16,619,913	16,619,913	-	10,316,656	10,316,656	- (6,303,257))
Committed:			-			-	-	
LCFF Supplemental Budget projection changes	128,654		128,654	-		-	(128,654))
Unassigned/Unappropriated: Economic Uncertainty @ 3%	2,841,875		2,841,875	3,536,645		3,536,645	۔ 694,770	
Staffing Allocation - to support school safety/security Charter Technical Assistance Una ssigned Economic Uncertainty				200,000 217,140		200,000 217,140	200,000 217,140	
surplus/(deficit)	4,677,684		4,677,684	2,883,593		2,883,593	(1,794,091))
Total Ending Fund Balance	13,801,934	16,619,913	30,421,847	6,842,378	10,316,656	17,159,034	(13,262,813)	`

\$13,187,009

Major Changes to Fund Balance from 45-Day Budget Revision to First Interim 2022-23 Budgeted Increase in Fund Balance at 45-Day Revision

Buugeleu increase în Fund Balance al 45-Day K	evision		\$13,107,009	
Revenues				
Principal Apportionment				
Increase in COLA augmentation from 6.28% to 6.70%	270,000			
Increase in funded ADA of 26 ADA - new growth beyond projected	225,000			
Reduction in Supplemental funds due to lower unduplicated count	(260,000)			
Increase in projected AB602 allocation - property taxes	125,000			
Total Principal Apportionment Changes		360,000		1
Federal Revenue				
Adjustments to projected AB 602 and Special Ed preschool allocations	20,000			
2021-22 Carryover - Federal Programs added to budget	2,470,000			
Total Federal Revenue Changes		2,490,000		2
State Revenue				
State Program Allocations	200,000			
Miscellaneous revenue adjustments	(35,000)			
2021-22 Carryover State Programs added to budget	1,650,000			
Total State Revenue Changes		1,815,000		3
Local Revenue				
Increase in interest revenue - rate increases	40,000			
SIG Insurance Claim - Leaman Elementary flooding	25,000			
SIG Safety & Wellness Grants	45,000			
One-time Workers Compensation dividend received from SIG	100,000			
Projected student AP test fees	50,000			
Western Placer Education Foundation grants	15,000			
Increase in projected AB602 allocation - State Aid - PCOE	305,000			
2021-22 Carryover Local Programs added to budget	20,000			
Total Local Revenue changes	-	600,000		4
Total Change in Revenues			5,265,000	
Expenditures				
Certificated Salaries				
2022-2023 Salary Settlement Costs	3,140,000			
Teachers (7.0 FTE) and prep buyouts (2.2FTE) - net of budget reserve	430,000			
Teachers - net of reduced prep buyouts(2.3 FTE) - second semster	40,000			
Transfer coaching stipends to classified	(40,000)			
2022 summer school program	140,000			
Position control adjustments based on actual hires	40,000			
Total Certificated Salaries changes		3,750,000		5
Classified Salaries				
2022-2023 Salary Settlement Costs	1,230,000			
2022 summer school program	35,000			
PHS classified staff (CSI grant)	50,000			
Special education program - staffing increases (7.44 FTE)	235,000			
School site staffing allocation increases (8.45FTE)	235,000			
Transportation - increased hours and additional bus driver	95,000			
Coaching stipends	40,000			
Position control adjustments based on actual hires	55,000			
Total Classified		1,975,000		6

Expenditures - cont'd				
Statutory & Health and Welfare Benefits				
Certificated & classified increases for negotiated settlements	1,347,000			
Certificated & classified increases for staffing increases above	713,000			
Benefit cost adjustments based on actual hires (statutory & H&W)	155,000			
Miscellaneous adjustments	150,000			
Total Benefits		2,365,000		7
Books and Supplies				
Federal, State, local , school, dept carryover funds added to budget	7,030,000			
ELO-P final allocation	2,430,000			
Art, Music & Instructional Materials block grant - One-time - 22-23 Exp.	745,000			
Learning Recovery block grant - One-time - 22-23 Exp.	990,000			
Reduction in Supplemental funds due to lower unduplicated count	(260,000)			
Reallocation of Special Education costs	(480,000)			
Increase in gas, diesel, bus parts - HTS Transportation	140,000			
State & local program allocations	110,000			
Increase in school site discretionary allocations - enrollment increase	s 50,000			
Routine Restricted Maintenance projects	40,000			
Transfers to other expenditure accounts	(70,000)			
Total Books and Supplies		10,725,000		8
Services & Other Operating Expenditures				
Federal, State and local carryover funds added to budget	2,135,000			
Increase in Nonpublic Schools budget - Increased costs & students	200,000			
Increase in Nonpublic Agencies budget - vacancies, increased costs	415,000			
State & local program allocations	95,000			
Learning Recovery block grant	240,000			
Routine Restricted Maintenance projects	140,000			
Increase in utilities - Electricity	110,000			
High school athletics conference fees and football reconditioning	60,000			
Increase in contribution to Twelve Bridges Library	35,000			
SIG Insurance Claim - Leaman Elementary flooding	25,000			
Transfers from other objects	70,000			
Total Services and Other Operating Costs		3,525,000		9
Capital Outlay				
State carryover funds added to budget	285,000			
RDAProjects	60,000			
Total Capital Outlay		345,000		10
Transfers in - From Special Reserve Fund for OLE expenditures		(25,000)		11
Transfers out - Deferred Maintenance Fund contribution		500,000		12
Total Change in Expenditures			\$23,160,000	
Rounding			\$2,033	
Total Change in Budgeted FB		-	(\$17,892,967)	-
Budgeted Deficit Spending at First Interim		-	(\$4,705,958)	•

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

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

	First Interim	Projection	Projection
	2022-23 Combined	2023-24 Combined	2024-25 Combined
Revenues			
LCFF Funding - Base	74,964,071	80,100,351	84,503,838
LCFF Funding - Supplemental	4,603,845	4,366,267	4,227,553
Federal Revenue	5,134,562	2,523,073	2,523,073
State Revenue	22,294,960	10,064,000	10,064,000
Local Revenue	6,187,283	6,063,067	6,063,067
Total Revenue	113,184,721	103,116,758	107,381,531
Expenditures			
Certificated Salaries	42,932,555	43,582,071	44,481,432
Classified Salaries	14,273,717	14,444,013	14,661,322
Benefits	27,031,163	27,028,333	27,303,196
Books and Supplies	17,835,066	6,527,173	6,727,173
Other Services & Oper. Exp	12,997,639	10,534,093	10,534,093
Capital Outlay	393,087	46,104	46,104
Other Outgo 7xxx	2,025,000	2,025,000	2,025,000
Transfer of Indirect 73xx	(125,409)	(125,409)	(125,409)
Total Expenditures	117,362,818	104,061,377	105,652,911
Surplus / (Deficit)	(4,178,097)	(944,619)	1,728,620
Transfers In	24,104	-	-
Transfers out	(525,360)	(525,360)	(816,406)
Contributions to Restricted	-	-	-
Net Increase (Decrease) in Fund	(4 6 70 3 5 3)	(1.460.070)	012 214
Balance	(4,679,353)	(1,469,979)	912,214
Beginning Balance Audit Adj	21,838,387	17,159,034	15,689,055
Prior Period Adjustment (Restatements)			
Ending Fund Balance	17,159,034	15,689,055	16,601,268
Components of Ending Fund Balance			
Nonspendable: Revolving Cash	5,000	5,000	5,000
Restricted: State, Federal and Local programs	10,316,656	10,680,300	11,019,781
Committed: LCFF Supplemental Budget projection changes	-	(237,578)	(376,292)
Unassigned/Unappropriated: Economic Uncertainty @ 3%	3,536,645	3,137,602	3,194,080
Staffing Allocation - to support school safety/security Charter Technical Assistance Unassigned Economic Uncertainty	200,000 217,140	400,000 217,140	600,000 217,140
surplus/(deficit)	2,883,593	1,486,591	1,941,560
Total Ending Fund Balance	17,159,034	15,689,055	16,601,268

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2022-23 First Interim Notes <u>Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:</u>

The multi-year projections provide a view of the current year (2022-23) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2022-23 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Local Control Funding Formula (LCFF)

The final State budget for 2022-23 funded the statutory 6.56% COLA and included an augmentation of 6.70%, providing a total 13.26% COLA in the the Local Control Funding Formula (LCFF). Actual 22-23 enrollment is about 160 greater than adopted budget. However, because the district had planned to take advantage of the provision that allows it to use the greater of prior-year ADA or current year ADA, funded ADA has only increased by 26 over adopted budget. This projection assumes an ADA-to-enrollment percentage of 94.0%. This is projected to increase to 94.5% in 23-24 and 95.0% in 24-25. Before COVID, the district's ADA percentage was between 95.5% and 96.0% each year. Below are the current planning factors used in calculating the district's LCFF funding.

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection
REVENUES					
State Statutory COLA %	1.70%	6.56%	6.56%	5.38%	4.02%
Base Grant Increase	0.00%	6.28%	6.70%	0.00%	0.00%
Funded COLA %	5.07%	12.84%	13.26%	5.38%	4.02%

CalSTRS and CalPERS Employer Contributions

While CalSTRS and CalPERS contributions each increased over 2% in 2022-23, the annual percentage increase in these programs that schools have seen for nearly a decade appears to have ended, or at least paused, beginning in 2023-24.

The CalSTRS employer contributions rates are as follows:

- 2022-23 -19.10%
- 2023-24 -19.10%
- 2024-25 -19.10%

The CalPERS employer contributions rates are as follows:

- 2022-23 25.37%
- 2023-24 25.20%
- 2024-25 24.60%

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 296 students from 2021-22, due mostly to continued housing growth in the Twelve Bridges area. This increase should be sufficient to bring the district's P-2 ADA over 2021-22 funded ADA, resulting in ADA of 7,079, an increase of 26 over the adopted budget.

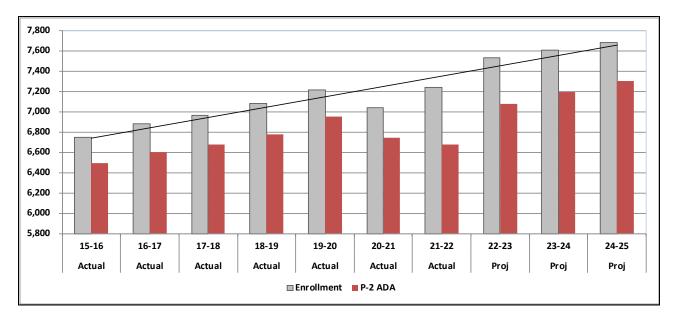
For 2023-24, we are projecting that enrollment will increase 1.0% to 7,606 and our attendance percentage will increase to 94.50%. ADA is projected to be 7,188, an increase of 109 over the current year.

For 2024-25, we are projecting that enrollment will increase to 7,682, with a 1.0% increase over 2023-24. Applying an increased ADA yield of 95.0%, we expect 2024-25 LCFF funding to be based on 7,298 ADA, a projected increase of 110 ADA over the prior year.

Enrollment and attendance information for the 2021-22 Unaudited Actuals, the current 2022-23 budget year and the next two budget years are listed in the table below.

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection
REVENUES					
Enrollment	7,235	7,369	7,531	7,606	7,682
ADA Yield	92.3%	94.0%	94.0%	94.5%	95.0%
ADA (Excl. County ADA)	6,676	6,927	7,079	7,188	7,298
ADA (Incl. County ADA)	6,699	6,946	7,094	7,203	7,313
% Increase (Decrease) Enrollment	0.4%	0.8%	4.1%	1.0%	1.0%
# Increase (Decrease) Enrollment	26	61	296	75	76
Funded ADA (excl. County ADA)	7,015	7,053	7,079	7,188	7,298
Funded ADA (incl. County ADA)	7,015	7,072	7,094	7,203	7,313
% Increase (Decrease) Funded ADA	1.0%	1.5%	0.9%	1.5%	1.5%
# Increase (Decrease) Funded ADA	68	106	64	109	110

The following chart shows historical and projected enrollment data:



Categorical Revenue

The State Budget included a COLA of 6.56% for state categorical programs. Home-to-School transportation funding increased to a level equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF. This represents a revenue increase of about \$450k for the district. Additionally, the special education base rate increased from \$715 to \$820 per ADA, representing an increase of approximately \$600k over 2021-22.

The Expanded Learning Opportunities Program (ELO-P) increased substantially from the prior year, to approximately \$2.4 million.

Federal categorical programs will be adjusted to reflect federal funding levels once the amounts are known.

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2022-23 Adopted Budget to First Interim Budget is displayed below.

Contributions to Restricted Programs 2022-23 Adopted Budget vs. 2022-23 First Interim							
<u>Program</u>	<u>Resource</u>	2022-23 <u>Adopted</u>	2022-23 <u>1st Interim</u>	<u>Change</u>	<u>Comments</u>		
Special Ed-Basic Grant (PL94- 142)	3310	* \$2,379,803	\$2,863,331	\$483,528	8.56% compensation increase; addition of net 7.44 paraprofessionals, netted against 42k AB602 funding increase		
Special Education	6500	* \$8,099,288	\$8,591,100	\$491,812	8.56% compensation increase (\$738k); \$615k inc in NPS & NPA costs, added .625 FTE RSP teachers (\$72k), netted against \$429k AB602 funding increase and \$480k reduction in 4xxx holding account		
Routine Repair & Maintenance	8150	\$2,637,533	\$3,039,303	\$401,770	Adopted budget is based on 19-20 actuals, 1s interim budget is based on projected expenditures for the year. Actual 22-23 contribution will be based on actual expenditures.		
RDA Funds - Facilities	9030	(\$350,000)	. , ,	\$0			
Total Contribution to Restric	cted Programs	\$12,766,624	\$14,143,734	\$1,377,110			
Total Special Ed Contribution		\$ 10,479,091	\$ 11,454,431	\$ 975,340			

Other Expenditure Assumptions

Negotiations were completed for the 2022-23 school year with all bargaining units, management, contract and confidential employees and these costs were included in the adopted budget as a fund balance reserve. No projected settlement costs are included in the 2023-24 or 2024-25 budget years.

Cash Flow

In prior years the district has often relied on short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the months between property tax revenue receipts. In 2022-2023, it was determined that the district did not require a TRANS, and any short-term borrowing needs could be addressed through dry period financing with the Placer County Treasurer.

COMPONENTS OF ENDING FUNDS BALANCE

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

	First Interim	Projection	Projection
	2022-23 Combined	2023-24 Combined	2024-25 Combined
Ending Fund Balance	17,159,034	15,689,055	16,601,268
Components of Ending Fund Balance			
Nonspendable: Revolving Cash	5,000	5,000	5,000
Restricted: State, Federal and Local programs	10,316,656	10,680,300	11,019,781
Committed: LCFF Supplemental Budget projection changes	-	(237,578)	(376,292)
Unassigned/Unappropriated: Economic Uncertainty @ 3%	3,536,645	3,137,602	3,194,080
Staffing Allocation - to support school safety/security Charter Technical Assistance Unassigned Economic Uncertainty surplus/(deficit)	200,000 217,140 2,883,593	400,000 217,140 1,486,591	600,000 217,140 1,941,560
Total Ending Fund Balance	17,159,034	15,689,055	16,601,268

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2022-23 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving a staffing allocation to support school safety and security (\$200K) that compounds each year and charter technical assistance funds (\$217k). Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited or flat growth due to the pandemic and revenues remain flat, employer contributions to retirement benefits are scheduled to rise and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

DISTRICT OTHER FUNDS

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2021-22 Ending Fund Balances have been carried forward and are reflected the 2022-23 First interim budget.

	2022-23 FIRST INTERIM								
	I	Beginning						Ending	
	Fι	Ind Balance		Revenues	Ex	penditures	Fι	and Balance	
Fund 11 - Adult Education Fund	\$	22,908	\$	112,000	\$	99,012	\$	35,896	
Fund 12 - Child Development Fund	\$	11,271	\$	-	\$	-	\$	11,271	
Fund 13 - Cafeteria Fund	\$	1,138,101	\$	3,937,159	\$	4,268,718	\$	806,542	
Fund 14 - Deferred Maintenance Fund	\$	-	\$	500,000	\$	131,054	\$	368,946	
Fund 17 - Special Reserve for Other									
Than Capital Outlay	\$	724,776	\$	4,400	\$	-	\$	729,176	
Fund 21 - Building Fund	\$	1,491,319	\$	111,148	\$	333,951	\$	1,268,516	
Fund 22 - Building Fund	\$	9,126,150	\$	-	\$	792,332	\$	8,333,818	
Fund 25 - Capital Facilities Fund	\$	8,356,431	\$	4,059,214	\$	1,572,755	\$	10,842,890	
Fund 35 - County Schools Facilities Fund	\$	10,336,716	\$	25,326	\$	-	\$	10,362,042	
Fund 40 - Special Reserve for Capital Outlay Projects	\$	1,909,170	\$	10,000	\$	24,104	\$	1,895,066	
Fund 49 - Debt Service Fund for Blended Component Units	\$	19,343,539	\$	10,268,052	\$	7,311,371	\$	22,300,220	
Fund 71 - Retiree Benefit Fund	\$	7,315	\$	-	\$	-	\$	7,315	
Fund 73 - Foundation Private-Purpose Trust Fund	\$	162,727	\$	_	\$	-	\$	162,727	

Western Placer Unified Placer County

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the s sections 33129 and 42130)	state-adopted Criteria and Standards. (Pursuant to Education Code (EC)
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meet	ing of the governing board.
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the	school district. (Pursuant to EC Section 42131)
the Decker December 20, 2022	Signed:
Meeting Date: December 20, 2022	President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION	
POSITIVE CERTIFICATION	institute this district will meet its financial obligations for
POSITIVE CENTRICATION As President of the Governing Board of this school district, I certify that based upon current pro the current fiscal year and subsequent two fiscal years.	Jections this method will meet to minima on general to
QUALIFIED CERTIFICATION	the second s
As President of the Governing Board of this school district, I certify that based upon current pr for the current fiscal year or two subsequent fiscal years.	ojections this district may not meet its financial obligations
As President of the Governing Board of this school district, I certify that based upon current pr obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	ojections this district will be unable to meet its rinancial
Contact person for additional information on the interim report:	
Name: Carrie Carlson	Telephone: (916) 645-6350
Title: Director of Business Services	E-mail: ccarison@wpusd.org
Criteria and Standards Review S	iummary rds Review form (Form 01CSI). Criteria and standards that are "Not Met," and

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

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

Not Met

Western Placer Unified Placer County

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
\$4 \$4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
			No	Yes
	L INFORMATION (continued)	Does the district have long-term (multiyear) commitments or debt agreements?		X
S6	Long-term Commitments	 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 		X
		If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	x	
S7a	Postemployment Benefits Other than	Does the district provide postemployment benefits other than pensions (OPEB)?		x
	Pensions	 If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
	Denafite	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
S7b	Other Self-insurance Benefits	If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	ļ
		As of first interim projections, are salary and benefit negotiations still unsettled for:		
S8	Status of Labor Agreements	Certificated? (Section S8A, Line 1b)	X	
		Classified? (Section S8B, Line 1b)	X	
		Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	
			No	Y
A1	FISCAL INDICATORS Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	×	
	Lide and Antibact Registion Control	Is personnel position control independent from the payroll system?	X	
A2	Independent Position Control	Is enrollment decreasing in both the prior and current fiscal years?	X	
A3 A4	Declining Enrollment New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	×	
A5	Enroiment Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-liv ing adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	×	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	×	
A/ A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	×	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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x x

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G = General Ledger Data; S = Supplemental Data

	Data				
		Data Supplied For:			
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass- Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund			G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease- Purchase Fund				
351	County School Facilities Fund	G	G	G	G

x			

x

- X
- x
- ×
- x
- x
- x
- ×

401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				in the second
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Priv ate-Purpose Trust Fund	G	G	G	G
761	Warrant/Pass- Through Fund				
951	Student Body Fund				
AI	Av erage Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
снд	Change Order Form				
СІ	Interim Certification				S
ESMO	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiy ear Projections - General Fund	S	S	S	GS

SIAI	Summary of Interf und Activ ities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S .	S	S	S

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X

California Dept of Education SACS Financial Reporting Software - SACS V2

31 66951 0000000 Form 01I D81ZZ15EH7(2022-23)

Western Placer Unified

Placer County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			75,868,040.00	77,910,623.00	6,458,217.93	78,147,266.00	236,643.00	0.3%
1) LCFF Sources		8010-8099 8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	1,390,811.00	1,883,476.00	0.00	1,889,787.00	6,311.00	0.3%
3) Other State Revenue		8600-8799	1,165,338.00	1,165,338.00	266,327.84	1,371,344.00	206,006.00	17.7%
4) Other Local Revenue		8000-01-00	78,424,189.00	80,959,437.00	6,724,545.77	81,408,397.00		
5) TOTAL, REVENUES			, 0, 12 1, 10 1					
B. EXPENDITURES		1000-1999	32,971,418.00	32,971,418.00	11,457,156.00	36,139,229.00	(3,167,811.00)	-9.69
1) Certificated Salaries		2000-2999	7,902,617.00	7,902,617.00	2,820,230.75	9,103,683.00	(1,201,066.00)	-15.29
2) Classified Salaries		3000-3999	15,719,757.00	15,719,757.00	5,702,308.40	17,671,143.00	(1,951,386.00)	-12.4
3) Employee Benefits		4000-4999	5,476,013.00	5,476,013.00	1,036,992.96	7,391,390.00	(1,915,377.00)	-35.0
4) Books and Supplies							(905 452 00)	-12.0
5) Services and Other Operating Expenditures		5000-5999	6,722,323.00	6,722,323.00	2,839,417.35	7,527,776.00	(805,453.00)	-34.3
6) Capital Outlay		6000-6999	40,000.00	40,000.00	22,936.93	53,733.00	(13,733.00)	-04.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0
8) Other Outgo - Transfers of Indirect		7300-7399	(1,480,378.00)	(1,480,378.00)	0.00	(2,306,132.00)	825,754.00	-55.8
Costs 9) TOTAL, EXPENDITURES			67,376,750.00	67,376,750.00	23,879,042.39	75,605,822.00		<u> </u>
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,047,439.00	13,582,687.00	(17,154,496.62)	5,802,575.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	
a) Transfers In		7600-7629	25,360.00	25,360.00	0.00	525,360.00	(500,000.00) -1,971.
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00		
a) Sources b) Uses		7630-7699	0.00	0.00	0.00	0.00		
3) Contributions		8980-8999	(12,766,624.00)	(12,766,624.00)	0.00	(14,144,619.00) (1,377,995.00) 10
4) TOTAL, OTHER FINANCING				40 704 084 00	0.00	(14,669,979.00)	
SOURCES/USES			(12,791,984.00)	(12,791,984.00)	0.00			Contraction of the
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4))		(1,744,545.00)	790,703.00) (17,154,496.62)	(8,867,404.00))	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			10 014 021 00	13,011,231.0	n	15,709,782.0	0 2,698,551.0	0 20
a) As of July 1 - Unaudited		9791	13,011,231.00		-	0.0	0.0	00 0
b) Audit Adjustments		9793	0.00			15,709,782.0)0	
c) As of July 1 - Audited (F1a + F1b)			13,011,231.00			0.0		00
d) Other Restatements		9795	0.00	,	<u> </u>			
e) Adjusted Beginning Balance (F1c + F1d)			13,011,231.0			15,709,782. 6,842,378.		
2) Ending Balance, June 30 (E + F1e)			11,200,000.0					
Components of Ending Fund Balance								
a) Nonspendable		9711	5,000.0	0 5,000.0	00	5,000.	00	
Revolving Cash		9711	0.0		-	0.	00	
Stores		9712	0.0		00	0	00	
Prepaid Items		5/13				Δ. All All All All All All All All All Al	.00	

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Western Placer Unified Placer County		Unrestricted (Resources 000) Revenues, Expenditures, and Changes						
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Ac			
			0.00	0.00				

2022-23 First Interim General Fund ce

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	0	ials To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00			0.00	1	
c) Committed				0.00			0.00		
Stabilization Arrangements		9750	0.00	0.00	1	-	0.00		
Other Commitments		9760	0.00	0.00					
d) Assigned			0.00	0.00			0.00		
Other Assignments		9780	0.00	0.00	-	ŀ			
e) Unassigned/Unappropriated		0700	2,841,875.00	2,841,875.00			3,536,645.00		
Reserve for Economic Uncertainties		9789 9790	8,419,811.00	10,955,059.00	-		3,300,733.00		
Unassigned/Unappropriated Amount		9790	8,413,611.00						
CFF SOURCES									
Principal Apportionment		0014	32,117,962.00	34,160,545.00) 9,	491,973.00	30,025,285.00	(4,135,260.00)	-12.1%
State Aid - Current Year		8011	32,111,302.00					4 472 00	0.3%
Education Protection Account State Aid -		8012	1,414,257.00	1,414,257.00	<u> </u>	347,817.00	1,418,730.00	4,473.00	-
Current Year		8019	0.00	0.0	0	0.00	0.00	0.00	, 0.0%
State Aid - Prior Years								(2,385.00	-0.7%
Tax Relief Subventions Homeowners' Exemptions		8021	335,485.00	335,485.0	0	12.27	333,100.00	0.00	
		8022	0.00	0.0	0	0.00	0.00		
Timber Yield Tax Other Subventions/In-Lieu Taxes		8029	27.00	27.0	ю	0.00	0.00	(27.00	-100.0 %
							TO 540 004 00	4,318,465.0	0 8.0%
County & District Taxes Secured Roll Taxes		8041	54,200,469.00	54,200,469.0		2,056.79	58,518,934.00		
Unsecured Roll Taxes		8042	1,165,901.00	1,165,901.0	00 .	1,150,197.83	1,344,017.00		
Prior Years' Taxes		8043	11,724.00	11,724.0	00	4.61	4,765.00		
Supplemental Taxes		8044	873,037.00	873,037.	00	21,779.95	1,455,687.00	362,030.0	
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	2,269,858.	00	0.00	2,474,528.00	204,670.0	9.09
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	769,685.	00	0.00	1,214,335.0	444,650.0	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.	.00	0.00	0.0	0 0.	00 0.0
Miscellaneous Funds (EC 41604)					.00	0.0	0.0	0 0.	00 0.0
Royalties and Bonuses		8081	0.0		.00	0.0		0 0.	.00 0.0
Other In-Lieu Taxes		8082	0.0						
Less: Non-LCFF			0.0	0 0	0.00	0.0	0.0	0 0	.00 0.0
(50%) Adjustment		8089	93,158,405.0			11,013,841.4	5 96,789,381.0	00 1,588,393	.00 1.7
Subtotal, LCFF Sources			93, 156,403.0						
LCFF Transfers									
Unrestricted LCFF		9004	0.0	00	0.00	0.0	0 0.	00 00	0.00 0.
Transfers - Current Year	0000	8091 r 8091	0.0		0.00	0.0	0 0.	00 0	0.00 0.
All Other LCFF Transfers - Current Year	All Othe)0) (1,351,750	00) 7.
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,290,365.0	0) (17,290,365	5.00)	(4,555,623.5			0.00 0
Property Taxes Property Taxes Transfers		8097	0.	00	0.00	0.	0 0	.00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.		0.00				0.00 0 3.00 0
TOTAL, LCFF SOURCES			75,868,040.	.00 77,910,62	23.00	6,458,217.	93 78,147,266	.00 2.50,04	
FEDERAL REVENUE						~	00 0	.00	0.00
FEDERAL REVENCE Maintenance and Operations		8110	0	.00	0.00).00	
Special Education Entitlement		8181	0	.00	0.00				
Special Education Discretionary Grants		8182	C	.00	0.00	0	.00	0.00	

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Western Placer Unified Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)		lis To ite C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
			0.00	0.00		0.00	0.00		
hild Nutrition Programs		8220		0.00		0:00	0.00		
onated Food Commodities		8221	0.00	0.00		0.00	0.00	0.00	0.0%
prest Reserve Funds		8260	0.00			0.00	0.00	0.00	0.0%
ood Control Funds		8270	0.00	0.00	<u> </u>	0.00	0.00	0.00	0.0%
ildlife Reserve Funds		8280	0.00	0.00		0.00	0.00	0.00	0.0%
EMA		8281	0.00	0.00			0.00	0.00	0.0%
teragency Contracts Between LEAs		8285	0.00	0.00		0.00	0.00		
ass-Through Revenues from Federal ources		8287	0.00	0.00		0.00	0.00		
itle I, Part A, Basic	3010	8290						1	
itle I, Part D, Local Delinquent Programs	3025	8290						1.00	
itle II, Part A, Supporting Effective	4025	8290							
itle II, Part A, Supporting Errostic	4035								
fitle III, Part A, Immigrant Student Program	4201	8290							
Title III, Part A, English Learner Program	4203	8290							
Public Charter Schools Grant Program (PCSGP)	4610	8290							
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Career and Technical Education	3500-3599	8290		ļ		0.00	0.0	0.0	00 0.
All Other Federal Revenue	All Other	8290	0.00			0.00			00 0.
TOTAL, FEDERAL REVENUE			0.00	0.1	00	0.00			
OTHER STATE REVENUE									
Other State Apportionments							1.25		
ROC/P Entitlement									
Prior Years	6360	8319							
Special Education Master Plan									
Current Year	6500	8311							
Prior Years	6500	8319					<u></u>		
All Other State Apportionments - Current	All Other	8311	0.0	0 0	0.00	0.0	0 0	.00	0.00
Year All Other State Apportionments - Prior	All Othe	r 8319	0.0	00 0	0.00	0.0			0.00
Years		8520	0.0	00 00	00.00	0.1	00 00	00.00	
Child Nutrition Programs		8550	302,297.	302,29	7.00	0.	304,014	4.00 1,71	7.00
Mandated Costs Reimbursements							00 1,088,51	4.00	0.00
Lottery - Unrestricted and Instructional Materials		8560	1,088,514.	00 1,088,51	4.00	U.	00 1,088,51		
Tax Relief Subventions				-			1.00		
Restricted Levies - Other		8575	0	00	0.00	0		0.00	
Homeowners' Exemptions		8576	0	.00	0.00	0	.00	0.00	
Other Subventions/In-Lieu Taxes Pass-Through Revenues from State		8587	0	.00	0.00	0	.00	0.00	0.00
Sources		8590							
After School Education and Safety (A									
Charter School Facility Grant	6030				1				
Career Technical Education Incentive Program	Grant 638	7 8590		1	1		(K. 4 N. K.	an a	ander an eine geseinen eine

Western Placer Unified Placer County

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

31 66951 0000000 Form 01I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	492,665.00	0.00	497,259.00	4,594.00	0.9%
TOTAL, OTHER STATE REVENUE			1,390,811.00	1,883,476.00	0.00	1,889,787.00	6,311.00	0.3%
OTHER LOCAL REVENUE	****	******						
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	23,666.40	145,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	45,951.80	92,675.00	42,675.00	85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	28,000.00	28,000.00	9,807.47	13,000.00	(15,000.00)	-53.6%
Interagency Services		8677	304,338.00	304,338.00	0.00	304,338.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	638,000.00	638,000.00	186,902.17	816,331.00	178,331.00	28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						

California Dept of Education

SACS Financial Reporting Software - SACS V2

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Western Placer Unified Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Ad	ctuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		8793							
From JPAs	6500	6/85		,					
ROC/P Transfers	6360	8791							
From Districts or Charter Schools	6360	8792							
From County Offices	6360	8793							
From JPAs	0000								0.0%
Other Transfers of Apportionments	All Other	8791	0.00	0.0	10	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.0	00	0.00	0.00	0.00	
From County Offices	All Other	8793	0.00	0.(00	0.00	0.00	0.00	0.0%
From JPAs		8799	0.00	0.	00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		L. L	1,165,338.00	1,165,338.	00	266,327.84	1,371,344.00	206,006.00	17.7%
OTAL, OTHER LOCAL REVENUE			78,424,189.00	80,959,437.	00	6,724,545.77	81,408,397.00	448,960.00	0.6%
TOTAL, REVENUES									-10.1%
CERTIFICATED SALARIES		1100	26,848,090.00	26,848,090	00	9,289,818.52	29,553,339.00	(2,705,249.00)	
Certificated Teachers' Salaries		1200	2,113,322.00	2,113,322	00	741,876.41	2,248,040.00	(134,718.00)	-6.49
Certificated Pupil Support Salaries		1000				4 404 006 07	4,295,350.00	(327,289.00)	-8.2
Certificated Supervisors' and Administrators' Salaries		1300	3,968,061.00	3,968,061		1,424,906.07	42,500.00	(555.00)	
Other Certificated Salaries		1900	41,945.00	41,945		555.00	36,139,229.00	(3,167,811.00	
TOTAL, CERTIFICATED SALARIES			32,971,418.00	32,971,418	.00	11,457,156.00	30, 133, 220.00	(0,	
CLASSIFIED SALARIES						206,231.20	776.692.00	(88,496.00	, -12.9
Classified Instructional Salaries		2100	688,196.00	688,196		811,388.01	2,760,057.00	(392,301.00) -16.6
Classified Support Salaries		2200	2,367,756.00	2,367,756	5.00	811,300.01	2,700,007100		·
Classified Supervisors' and Administrators'		2300	631,589.00	631,58	9.00	210,771.41	652,438.00	(20,849.00	
Salaries		2400	3,605,501.00	3,605,50	1.00	1,338,884.89	4,067,059.00	(461,558.00) -12.8
Clerical, Technical and Office Salaries		2900	609,575.00			252,955.24	847,437.00	(237,862.00)) -39.0
Other Classified Salaries		2300	7,902,617.00		7.00	2,820,230.75	9,103,683.00	(1,201,066.00)) -15.2
TOTAL, CLASSIFIED SALARIES			7,302,011.00						
EMPLOYEE BENEFITS		3101-3102	5,527,710.00	5,527,71	0.00	2,138,487.05	6,645,160.0) (1,117,450.0	
STRS		3201-3202	1,627,605.00	+	5.00	680,536.33	2,139,736.0	0 (512,131.0	
PERS		3301-3302	1,070,261.00		1.00	383,794.91	1,232,874.0	0 (162,613.0	
OASDI/Medicare/Alternative		3401-3402	6.053,058.0			1,947,585.11	6,021,025.0	0 32,033.	0.
Health and Welfare Benefits		3501-3502	192,253.0		53.00	69,601.84	218,370.0	0 (26,117.0	
Unemployment Insurance		3601-3602	605,760.0		50.00	213,746.8	676,663.0	0 (70,903.0	
Workers' Compensation		3701-3702	204,928.0		28.00	95,874.4	7 205,785.0)0 (857.0	-0 (00
OPEB, Allocated		3751-3752	0.0		0.00	0.0	0 0.0	0 0.	00 0
OPEB, Active Employees		3901-3902	438,182.0		82.00	172,681.8	8 531,530.	00 (93,348.	00) -21
Other Employee Benefits		3901-3902	15,719,757.0			5,702,308.4	0 17,671,143.	00 (1,951,386.	00) -12
TOTAL, EMPLOYEE BENEFITS									
BOOKS AND SUPPLIES								008 021	00) -96
Approved Textbooks and Core Curricula		4100	300,000.	00 300,0	00.00	15,117.1			
Materials Books and Other Reference Materials		4200	0.	00	0.00	121,314.5			
		4300	5,028,213.	00 5,028,	213.00	812,690.0			
Materials and Supplies		4400	147,800.	00 147,	800.00	87,870.			
Noncapitalized Equipment		4700	0.	00	0.00	0.			
Food TOTAL, BOOKS AND SUPPLIES			5,476,013.	.00 5,476,	013.00	1,036,992.	96 7,391,390	.00 (1,915,377	.00) -3
SERVICES AND OTHER OPERATING EXPENDITURES					0.00		00 0	0.00	0.00

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Western Placer Unified

Placer County

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

		9bject Godes	Original Budget (A)	Board Approved Operating Budget (B)	A	ctuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
				107 704 0		86,530.93	187,676.00	25.00	0.0%
ravel and Conferences		5200	187,701.00	187,701.0		19,969.00	22,417.00	(24.00)	-0.1%
ues and Memberships		5300	22,393.00	22,393.0		279,117.00	1,193,072.00	0.00	0.0%
surance		5400-5450	1,193,072.00	1,193,072.0		986,288.52	2,778,700.00	(110,000.00)	-4.1%
perations and Housekeeping Services		5500	2,668,700.00	2,668,700.0		900,200.32	L , <i>i</i> , U , <i>i</i> , U , <i>i</i>		
tentals, Leases, Repairs, and Noncapitalized		5600	110,350.00	110,350.0	00	34,261.53	219,756.00	(109,406.00)	-99.1%
nprov ements		5710	(4,000.00)	(4,000.0	0)	(652.00)	(12,709.00)	8,709.00	-217.7%
ransfers of Direct Costs		5750	0.00	0.0		0.00	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund		5/50						(504 757 00)	-24.6%
Professional/Consulting Services and		5800	2,413,607.00	2,413,607.0	00	1,400,277.02	3,008,364.00	(594,757.00)	0.0%
Operating Expenditures		5900	130,500.00	130,500.	00	33,625.35	130,500.00	0.00	0.07
Communications			6,722,323.00	6,722,323.	00	2,839,417.35	7,527,776.00	(805,453.00)	-12.0%
OPERATING EXPENDITURES							0.00	0.00	0.09
		6100	0.00	0.	.00	0.00	0.00		
		6170	0.00	0.	.00	0.00	0.00		
Land Improvements Buildings and Improvements of Buildings		6200	0.00	0	.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings Books and Media for New School Libraries or		6300				0.00	0.00	0.0	0.0
Books and Media for New School Libraries Major Expansion of School Libraries		6300	0.00		0.00	22,936.93	53,733.00) (13,733.00) -34.3
Equipment		6400	40,000.00	40,000		0.00			0.0
Equipment Replacement		6500	0.00		0.00	0.00			0 0.0
Lease Assets		6600	0.00		0.00)) -34.3
TOTAL, CAPITAL OUTLAY			40,000.00	40,000	0.00	22,936.93			
OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition									
Tuition for Instruction Under Interdistrict						0.0	n 0.0	0.0	0.0
Attendance Agreements		7110	0.00	<u> </u>	0.00				0.
State Special Schools		7130	25,000.00	25,00	00.00	0.0	23,000.0		
Tuition, Excess Costs, and/or Deficit Payments						0.0	vn 0.	00 0.	00 0.
Payments to Districts or Charter Schools		7141	0.0	0	0.00	0.0			00 0
Payments to County Offices		7142	0.0	0	0.00			~~	00 0
Payments to JPAs		7143	0.0	0	0.00	0.0			
Transfers of Pass-Through Revenues				age.		0.0		.00 0	.00 0
To Districts or Charter Schools		7211	0.0	0	0.00				.00 0
To County Offices		7212	0.0	00	0.00				.00 0
To JPAs		7213	0.0	00	0.00	0.	00 0		
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221							
To County Offices	6500	7222							
To JPAs	6500	7223							
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221							
To County Offices	6360	7222				1			
To JPAs	6360	7223).00	0.00	0.00
Other Transfers of Apportionments	All Other	7221-7223	3 0	.00	0.00			0.00	0.00
All Other Transfers		7281-728	3 0	0.00	0.00	-		0.00	0.00
All Other Transfers Out to All Others		7299	C	0,00	0.00	0	0.00	0.00	1

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Western Placer Unified Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)		rojected ar Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service		-		0.00	. 0	.00	0.00	. 0.00	0.0%
Debt Service - Interest		7438	0.00	0.00		.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00					
OTAL, OTHER OUTGO (excluding Transfers f Indirect Costs)			25,000.00	25,000.00	0	.00	25,000.00	0.00	0.0%
THER OUTGO - TRANSFERS OF						.00 (2	,180,723.00)	801,200.00	-58.1%
Transfers of Indirect Costs		7310	(1,379,523.00)	(1,379,523.00)			(125,409.00)	24,554.00	-24.3%
Transfers of Indirect Costs - Interfund		7350	(100,855.00)	(100,855.00)			((==) /		
OTAL, OTHER OUTGO - TRANSFERS OF NDIRECT COSTS			(1,480,378.00)	(1,480,378.00)	23,879,042		,306,132.00) 5,605,822.00	825,754.00 (8,229,072.00)	-55.8% -12.2%
OTAL, EXPENDITURES			67,376,750.00	67,376,750.00	23,679,044		0,000,000		
NTERFUND TRANSFERS									
NTERFUND TRANSFERS IN				0.00		0.00	0.00	0.00	0.0%
From: Special Reserve Fund		8912	0.00	0.00					
From: Bond Interest and		2014	0.00	0.00		0.00	0.00	0.00	0.0%
Redemption Fund		8914	0.00	0.00		0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00		0.00	0.00	0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.0					
NTERFUND TRANSFERS OUT		7044	0.00	0.0	b	0.00	0.00	0.00	0.0%
To: Child Development Fund		7611 7612	0.00	0.0	5	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7012						0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.0		0.00	0.00	0.00	
To: Cafeteria Fund		7616	0.00	25,360.0		0.00	525,360.00	(500,000.00) -1,971.69
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.0		0.00	525,360.00	(500,000.00) -1,971.69
(b) TOTAL, INTERFUND TRANSFERS OUT	•		25,360.00	20,000.0					
OTHER SOURCES/USES SOURCES									
State Apportionments				0.	20	0.00	0.0	0.0	0 0.0
Emergency Apportionments		8931	0.00	U.,			*****		
Proceeds		2050		-		0.00	0.0	0.0	0.0
Proceeds from Disposal of Capital Assets		8953	0.00	0.	00	0.00		-	
Other Sources Transfers from Funds of		8965			00	0.00	0.0	0 0.0	0.0
Lapsed/Reorganized LEAs		0505	0.00				**************************************		
Long-Term Debt Proceeds Proceeds from Certificates of		8971	0.0	n n	.00	0.00	0.0	0.	00 0.
Participation			0.0		.00	0.00	0.0	0 0.	00 0.
Proceeds from Leases		8972	0.0		.00	0.00	0.1	0.00	00 0.
Proceeds from Lease Revenue Bonds	3	8973	0.0	~ <u> </u>	.00	0.00	0.	0.00	00 0.
All Other Financing Sources		8979	0.0		0.00	0.00	0.	0 00	.00 0.
(c) TOTAL, SOURCES									
USES							-	00 0	.00 0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0	00	0.00	0.00			.00 0
All Other Financing Uses		7699	0.0	00	0.00	0.00			.00 0
(d) TOTAL, USES			0.1	00	0.00	0.00	0	.00 0	
CONTRIBUTIONS		8980	(12,766,624.0)0) (12,766,624	1.00)	0.00	(14,144,619.	00) (1,377,995	.00) 10

California Dept of Education

Western Placer U	nified
Placer County	

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

Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
			1	
		0.00	0.00	0.0%
0.00	0.00			
(12,766,624.00)	0.00	(14,144,619.00)	(1,377,995.00)	10.8%
(12,700,024.00)				
(12,791,984.00)	0.00	(14,669,979.00)	(1,877,995.00)	14.79
				(1 977 005 00)

SOURCES/USES (a - b + c -

Western Placer Unified Placer County

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

31 66951 0000000 Form 011 D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,298,224.00	1,298,224.00	0.00	1,420,650.00	122,426.00	9.4%
2) Federal Revenue		8100-8299	2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
3) Other State Revenue		8300-8599	7,114,582.00	18,597,358.00	946,410.00	20,405,173.00	1,807,815.00	9.7%
4) Other Local Revenue		8600-8799	4,418,725.00	4,418,725.00	1,224,986.01	4,815,939.00	397,214.00	9.0%
5) TOTAL, REVENUES			15,473,972.00	26,956,748.00	2,515,916.77	31,776,324.00		
B. EXPENDITURES			T			1		
1) Certificated Salaries		1000-1999	6,208,877.00	6,208,877.00	2,199,899.11	6,793,326.00	(584,449.00)	-9.4%
2) Classified Salaries		2000-2999	4,397,450.00	4,397,450.00	1,601,640.79	5,170,034.00	(772,584.00)	-17.6%
3) Employee Benefits		3000-3999	8,947,567.00	8,947,567.00	1,638,373.71	9,360,020.00	(412,453.00)	-4.6%
4) Books and Supplies		4000-4999	1,635,883.00	1,635,883.00	443,663.67	10,443,676.00	(8,807,793.00)	-538.4%
5) Services and Other Operating Expenditures		5000-5999	2,751,766.00	2,751,766.00	1,003,883.29	5,469,863.00	(2,718,097.00)	-98.8%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	74,897.11	339,354.00	(333,354.00)	-5,555.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,379,523.00	1,379,523.00	0.00	2,180,723.00	(801,200.00)	-58.1%
9) TOTAL, EXPENDITURES			27,327,066.00	27,327,066.00	6,962,357.68	41,756,996,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,853,094.00)	(370,318.00)	(4,446,440.91)	(9,980,672.00)		
D. OTHER FINANCING SOURCES/USES			Ť					
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	24,104.00	24,104.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,766,624.00	12,766,624.00	0.00	14,144,619.00	1,377,995.00	10.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,766,624.00	12,766,624.00	0.00	14,168,723.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			913,530.00	12,396,306.00	(4,446,440.91)	4,188,051.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,223,607.00	4,223,607.00		6,128,605.00	1,904,998.00	45.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,223,607.00	4,223,607.00		6,128,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,223,607.00	4,223,607.00		6,128,605.00	<u>I</u> .	
2) Ending Balance, June 30 (E + F1e)			5,137,137.00	16,619,913.00		10,316,656.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	ľ	0.00		
Prepaid Items		9713	0.00	0.00	T	0.00		
All Others		9719	0.00	0.00	-	0.00		
b) Restricted		9740	5,137,137.00	16,619,913.00	ŀ	10,316,656.00		
			in the second	A COMPANY OF COMPANY OF COMPANY	n an stand Stadio Sta			
c) Committed				1				

California Dept of Education

SACS Financial Reporting Software - SACS V2

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Western Placer Unified

Placer County

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

	lesource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00	j L	0.00	•	
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
CFF SOURCES								
Principal Apportionment				0.00	0.00	0,00		
State Aid - Current Year		8011	0.00	0.00				
Education Protection Account State Aid -		8012	0.00	0.00	0.00	0.00		
Current Year		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years								
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00		
Timber Yield Tax		8029	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
		8043	0.00	0.00	0,00	0.00		
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00		
Supplemental Taxes		22.45				0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		1.00
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00			
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)					0.00	0.00		
Roy alties and Bonuses		8081	0.00	0.00			-	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0,00		
Less: Non-LCFF				0.00	0.00	0.00		
(50%) Adjustment		8089	0.00	0.00		4	-	
Subtotal, LCFF Sources			0.00	0.00	/			
LCFF Transfers						1000		
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.0	0.0	0 0.00) 0.0	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.0	•			
Transfers to Charter Schools in Lieu of		8096	0.00	0.0	0 0.0	0 0.0		
Property Taxes Property Taxes Transfers		8097	1,298,224.00	1,298,224.0	0 0.0	0 1,420,650.0		
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.0	0 0.0	0.0		
TOTAL, LCFF SOURCES			1,298,224.00	1,298,224.0	0 0.0	1,420,650.0	0 122,426.0	i0 9.4
FEDERAL REVENUE								0.0
Maintenance and Operations		8110	0.0	0.0	0.0			
Special Education Entitlement		8181	1,274,904.0	1,274,904.0	0.0			
Special Education Discretionary Grants		8182	147,034.0	0 147,034.0	0.0			
Child Nutrition Programs		8220	0.0	0 0.0	0.0			
Donated Food Commodities		8221	0.0	0 0.0	00 0.	00 0.(<u>, 0</u>	00 0.
Forest Reserve Funds		8260	0.0	0 0.	00 0.	00 0.1	00	
Flood Control Funds		8270	0.0	0 0.	00 0.	00 0.	00	

31 66951 0000000 Form 011 D81ZZ15EH7(2022-23)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		8280	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8281	0.00	· 0.00	0.00	0.00	0.00	0.0%
EMA		8285	0.00	0.00	0.00	0.00	0.00	0.0%
nteragency Contracts Between LEAs		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0040	8290	809,797.00	809,797.00	0.00	1,099,069.00	289,272.00	35.7%
lītle I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	168,847.00	168,847.00	0.00	273,378.00	104,531.00	61.9%
Title II, Part A, Supporting Effective Instruction	4035		0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		74,295.00	0.00	158,673.00	84,378.00	113.6%
Title III, Part A, English Learner Program	4203 4610	8290 8290	74,295.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP) Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	102,336.00	102,336.00	0.00	375,201.00	272,865.00	266.6%
Career and Technical Education	3500-3599	8290	45,828.00	45,828.00	0.00	45,828.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,400.00	19,400.00	344,520.76	1,396,075.00	1,376,675.00	7,096.3%
TOTAL, FEDERAL REVENUE			2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
ROC/P Entitlement Prior Years Special Education Master Plan	6360	8319	0.00	0.00	0.00	0.00	0.00	
Current Year	6500	8311	0.00	0.00			0.00	
Prior Years	6500	8319	0.00	0.00			0.00	
All Other State Apportionments - Current Yea	r All Other	8311	0.00	0.00			0.00	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00			0.00	
Child Nutrition Programs		8520	0.00	0.00			0.00	,
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	434,070.00	434,070.00) 0.00	434,070.00	0.00	0.0
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.0	0.00	0.0	0 0.0
Homeowners' Exemptions		8576	0.00		0.0	0.00	0.0	0 0.0
Other Subventions/In-Lieu Taxes		8587	0.00			0.00	0.0	0 0.0
Pass-Through Revenues from State Sources	6010	8590	503,545.00			0 778,801.00	275,256.0	0 54.7
After School Education and Safety (ASES)	6030	8590	0.00			0 0.00	0.0	0 0.0
Charter School Facility Grant Career Technical Education Incentive Grant Program	6387	8590	101,793.00) 101,793.0	0 0.0	0 396,019.00	294,226.0	0 289.
Drug/Alcohol/Tobacco Funds	6650, 6690 6695	[,] 8590	0.00	0.0				
California Clean Energy Jobs Act	6230	8590	0.0	0.0			4	
Specialized Secondary	7370	8590	0.0	0.0				
American Indian Early Childhood Education	7210	8590	0.0	0.0	0.0			
All Other State Revenue	All Other	8590	6,075,174.0	0 17,557,950.0	946,410.0			
TOTAL, OTHER STATE REVENUE			7,114,582.0	0 18,597,358.0	946,410.0	20,405,173.0	0 1,807,815.0	00 9.

Western Placer Unified

Placer County

Califomia Dept of Education

31 66951 0000000 Form 01I D81ZZ15EH7(2022-23)

Western Placer Unified Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ther Local Revenue								
County and District Taxes								
Other Restricted Levies			0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8615	0.00	0.00	0.00		0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00		0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00		0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00			
Non-Ad Valorem Taxes				0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8621	0.00		0.00		0.00	0.0%
Other		8622	0.00	0.00	0.00			
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	1,395.3	3 350,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0	0 0.0	0 0.00	0.0%
Sales		8631	0.00	0.00	0.0	0 0.0	0 0.00) 0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.0	0.0	0.0	0.09
Sale of Publications		8634	0.00	0.00		0.0	0.0	0.04
Food Service Sales		-	0.00	0.00		0.0	0.0	0.0
All Other Sales		8639	0.00	0.00		0.0	0.0	0 0.0
Leases and Rentals		8650	0.00	0.00		0.0	0.0	0 0.0
Interest		8660	0.00	0.00				
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.0	0.0.	0.0	00 0.0	0 0.0
Fees and Contracts		00714	0.00	0.0	o o.	00 0.	00	
Adult Education Fees		8671	0.00			00 0.	00	
Non-Resident Students		8672	0.00	+		00 0.	00 0.1	0.0
Transportation Fees From Individuals		8675	0.00			00 17,939.	00 17,939.	00 N
Interagency Services		8677					.00 0.	0.0
Mitigation/Developer Fees		8681	0.00				.00 0.	00 0.0
All Other Fees and Contracts		8689	0.00					
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.0() 0.(<u>xo o</u>	0 00.	.00	
Pass-Through Revenues From Local		8697	0.0	0.	00 0	0.00 0		00 0.
Sources		8699	30,568.0	0 30,568.	00 47,008	3.68 102,586		
All Other Local Revenue		8710	0.0	0 0.	00 ().00		.00 0
Tuition		8781-8783	0.0	0 0.	00	0.00	0.00	.00 00.
All Other Transfers In								
Transfers Of Apportionments								
Special Education SELPA Transfers	6500	8791	0.0	0 0	.00	0.00		.00 0
From Districts or Charter Schools	6500	8792	4,038,157.0	4,038,157	.00 1,176,58	2.00 4,345,41		
From County Offices	6500	8793	0.0	0 0	.00	0.00	0.00	0.00 C
From JPAs								
ROC/P Transfers	6360	8791	0.	00 00	.00	0.00		0.00
From Districts or Charter Schools	6360	8792	0.	00 0	0.00	0.00		0.00
From County Offices From JPAs	6360	8793	0.	00 0).00	0.00	0.00	0.00
Other Transfers of Apportionments		er 8791		00	0.00	0.00	0.00	0.00

31 66951 0000000 Form 011 D81ZZ15EH7(2022-23)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		0/00	4,418,725.00	4,418,725.00	1,224,986.01	4,815,939.00	397,214.00	9.0%
TOTAL, OTHER LOCAL REVENUE			15.473.972.00	26,956,748.00	2,515,916.77	31,776,324.00	4,819,576.00	17.9%
TOTAL, REVENUES			13,413,312.00	20,000,000				
CERTIFICATED SALARIES		1100	5,240,861.00	5,240,861.00	1,831,055.17	5,610,068.00	(369,207.00)	-7.0%
Certificated Teachers' Salaries		1200	347,290.00	347,290.00	120,105.63	437,697.00	(90,407.00)	-26.0%
Certificated Pupil Support Salaries							(100 101 00)	-30.6%
Certificated Supervisors' and Administrators' Salaries		1300	399,641.00	399,641.00	181,213.25	521,742.00	(122,101.00)	-1.2%
Other Certificated Salaries		1900	221,085.00	221,085.00	67,525.06	223,819.00	(2,734.00)	-9.4%
TOTAL, CERTIFICATED SALARIES			6,208,877.00	6,208,877.00	2,199,899.11	6,793,326.00	(584,449.00)	-3.470
CLASSIFIED SALARIES						0.004.444.00	(444,188.00)	-17.4%
Classified Instructional Salaries		2100	2,549,953.00	2,549,953.00	903,758.45	2,994,141.00	(117,622.00)	-13.7%
Classified Support Salaries		2200	856,411.00	856,411.00	316,443.69	974,033.00	(117,022.00)	
Classified Supervisors' and Administrators'		2300	784,337.00	784,337.00	279,675.27	859,104.00	(74,767.00)	-9.5%
Salaries		2400	179,836.00	179,836.00	84,552.89	268,770.00	(88,934.00)	-49.5%
Clerical, Technical and Office Salaries		2400	26,913.00	26,913.00	17,210.49	73,986.00	(47,073.00)	-174.9%
Other Classified Salaries		2300	4,397,450.00		1,601,640.79	5,170,034.00	(772,584.00)	-17.6%
TOTAL, CLASSIFIED SALARIES			4,007,400.00		-		*******	
EMPLOYEE BENEFITS		3101-3102	5,248,446.00	5,248,446.00	409,218.34	5,488,532.00	(240,086.00)	-4.6%
STRS		3201-3202	898,563.00		377,213.45	1,176,558.00	(277,995.00)	-30.9%
PERS		3301-3302	410,837.00		150,906.51	482,072.00	(71,235.00)	-17.3%
OASDI/Medicare/Alternative		3401-3402	2,087,717.00		589,838.22	1,863,076.00	224,641.00	10.8%
Health and Welfare Benefits		3501-3502	50,529.00		18,421.54	57,578.00	(7,049.00)	-14.0%
Unemployment Insurance		3601-3602	155,379.00		56,487.85	176,767.00	(21,388.00)	-13.8%
Workers' Compensation		3701-3702	0.0			0.00	0.00	0.0%
OPEB, Allocated		3751-3752	0.0		0.00	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	96,096.0		36,287.80	115,437.00	(19,341.00	-20.19
Other Employee Benefits		0001 0001	8,947,567.0		0 1,638,373.71	9,360,020.00	(412,453.00) -4.69
TOTAL, EMPLOYEE BENEFITS								
BOOKS AND SUPPLIES							02 410 0) 14.49
Approved Textbooks and Core Curricula Materials		4100	434,070.0	0 434,070.0			62,419.00	
Books and Other Reference Materials		4200	0.0	0 0.0			(1,475.00	
Materials and Supplies		4300	1,182,813.0	0 1,182,813.0				
Noncapitalized Equipment		4400	19,000.0	0 19,000.0				
Food		4700	0.0	0.0				
TOTAL, BOOKS AND SUPPLIES			1,635,883.0	0 1,635,883.0	443,663.6	7 10,443,676.00	(8,807,793.00	
SERVICES AND OTHER OPERATING								
EXPENDITURES		5100	0.	0.0	0.0	0.00	0.0	0.0
Subagreements for Services		5200	71,843.		24,822.7	6 312,042.00) (240,199.0	0) -334.3
Travel and Conferences		5300	800.			800.00) 0.0	0.0
Dues and Memberships		5400-5450			00 0.0	0.00) 0.0	0.0
Insurance		5500	12,000.			39 12,000.00) 0.1	00 0.
Operations and Housekeeping Services		3500						
Rentals, Leases, Repairs, and Noncapitalize Improvements	D	5600	141,100	00 141,100.	00 103,491.			
Transfers of Direct Costs		5710	4,000	00 4,000	.00 652.	00 12,709.0	0 (8,709.0	-217.

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Western Placer Unified Placer County

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Western Placer Unified

Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ransfers of Direct Costs - Interfund		5750	0.00	0,00	0.00	0.00	0.00	0.0%
rofessional/Consulting Services and Operating		5800			857,511.18	4,694,254.00	(2,172,831.00)	-86.2%
Expenditures		F	2,521,423.00	2,521,423.00	14,333.46	153,613.00	(153,013.00)	-25,502.2%
Communications		5900	600.00	600.00	14,000.40			
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,751,766.00	2,751,766.00	1,003,883.29	5,469,863.00	(2,718,097.00)	-98.8%
CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
and		6100	0.00	0.00	0.00	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00				
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00 (333,354.00)	0.0%
Equipment		6400	6,000.00	6,000.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00		0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	339,354.00	(333,354.00)	-5,555.9%
TOTAL, CAPITAL OUTLAY			6,000.00	6,000.00	74,897.11	339,334.00	(000,004.00)	
OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition								
Tuition for Instruction Under Interdistrict					0.00	0.00	0.00	0.0%
Attendance Agreements		7110	0.00	0.00			0.00	
State Special Schools		7130	0.00	0.00	0.00			
Tuition, Excess Costs, and/or Deficit Payments					0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00			0.00	
Payments to County Offices		7142	2,000,000.00	2,000,000.00			0.00	
Payments to JPAs		7143	0.00	0.00	0.00			
Transfers of Pass-Through Revenues				0.0	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	0.0) 0.0%
To County Offices		7212	0.00		-			
To JPAs		7213	0.00	0.0	0 0.0			
Special Education SELPA Transfers of Apportionments				0.0	0.0	0.00	0.0	0 0.04
To Districts or Charter Schools	6500	7221	0.00		-			0 0.04
To County Offices	6500	7222	0.00					0 0.0
To JPAs	6500	7223	0.0	0.0	0.0			
ROC/P Transfers of Apportionments				0.0	0.0	0.0	0.0	0.0
To Districts or Charter Schools	6360	7221	0.0					0.0
To County Offices	6360	7222	0.0					0.0
To JPAs	6360	7223	0.0					
Other Transfers of Apportionments	All Othe		0.0					
All Other Transfers		7281-7283	0.0				-	
All Other Transfers Out to All Others		7299	0.0	<u> </u>	00 0.0			
Debt Service		_		<u> </u>	00 0.	00 0.0	0.0	0.0
Debt Service - Interest		7438	0.0	-		00 0.0		00 0.0
Other Debt Service - Principal		7439	0.0	··· · · · · · · · · · · · · · · · · ·				
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000,000.	2,000,000	.00 0.	00 2,000,000.0	0.	00 0.
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs		7310	1,379,523.	0 1,379,523	.00 0	.00 2,180,723.	00 (801,200.0	00) -58.

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Etticigano) + + +				1	I	
Proceeds	0050	0.00	0.00	0.00	0.00	
Proceeds from Disposal of Capital Assets	8953	0.00				
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	
Long-Term Debt Proceeds	0071	0.00	0.00	0.00	0.00	
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	[
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	
(c) TOTAL, SOURCES		0.00	0.00			-
USES						
Transfers of Funds from Lapsed/Reorganized	7651	0.00	0.00	0.00	0.00	ļ
LEAs	7699	0.00	0.00	0.00	0.00	
All Other Financing Uses	,	0.00	0.00	0.00	0.00	
(d) TOTAL, USES						T
CONTRIBUTIONS	8980	12,766,624.00	12,766,624.00	0.00	14,144,619.00	
Contributions from Unrestricted Revenues	8990	0.00	0.00	0.00	0.00	
Contributions from Restricted Revenues	0000	12,766,624.00	12,766,624.00	0.00	14,144,619.00	
(e) TOTAL, CONTRIBUTIONS		12,102,0				
TOTAL, OTHER FINANCING SOURCES/USES		12,766,624.00	12,766,624.00	0.00	14,168,723.00	<u>' </u>
(a - b + c - d + e)						

Western Placer Unified Placer County

Transfers of Indirect Costs - Interfund

TOTAL, OTHER OUTGO - TRANSFERS OF

Description

INDIRECT COSTS

TOTAL, EXPENDITURES

INTERFUND TRANSFERS IN

From: Special Reserve Fund From: Bond Interest and

Redemption Fund

INTERFUND TRANSFERS OUT

To: Child Development Fund

To: Special Reserve Fund

School Facilities Fund

OTHER SOURCES/USES

State Apportionments

Emergency Apportionments

SOURCES

To: Cafeteria Fund

Other Authorized Interfund Transfers In

(a) TOTAL, INTERFUND TRANSFERS IN

To: State School Building Fund/ County

Other Authorized Interfund Transfers Out

(b) TOTAL, INTERFUND TRANSFERS OUT

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

Original

Budget

(A)

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

1,379,523.00

27,327,066.00

Object

Codes

7350

8912

8914

8919

7611

7612

7613

7616

7619

8931

Resource

Codes

Board

Approved

Operating

Budget (B)

1,379,523.00

27,327,066.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Actuals To

Date

(C)

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

6,962,357.68

Projected

Year Totals

(D)

2,180,723.00

41,756,996.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

24,104.00

24,104.00

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Difference

(Col B & D)

(E)

0.00

0.00

24,104.00

24,104.00

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

1,377,995.00

1,377,995.00

(1,402,099.00)

(801,200.00)

(14,429,930.00)

% Diff

Column B &

D

(F)

0.0%

-58.1%

-52.8%

0.0%

New

New

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

10.8%

0.0%

10.8%

-11.0%

Western Placer Unified Placer County

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

e Object Codes	Original Budget	Board Approved	Actuals To		Projected	Difference	% Diff Column B &
	(A)	Operating Budget (B)	Date (C)	Ye	ear Totals (D)	(Col B & D) (E)	D (F)
			6,458,217.9	13 70	9,567,916.00	359,069.00	0.5%
8010-8099	77,166,264.00	79,208,847.00	+			2,492,121.00	94.3%
8100-8299						1.814,126.00	8.9%
8300-8599							10.8%
8600-8799	5,584,063.00						
	93,898,161.00	107,916,185.00	9,240,462.		3,104,727.00		
			10.057.0EE		2 932 555 00	(3,752,260.00)	-9.6%
1000-1999	39,180,295.00						-16.0%
2000-2999	12,300,067.00						-9.6%
3000-3999	24,667,324.00						-150.8%
4000-4999	7,111,896.00	7,111,896.0	0 1,480,656	.63	17,835,000.00	(10,720,770,000)	
5000-5999	0 474 090 00	9 474 089 0	0 3,843,300	.64	12,997,639.00	(3,523,550.00)	-37.2%
					393,087.00	(347,087.00)	-754.5%
	46,000.00	40,000.0			******		
7100-7299 7400-7499	2,025,000.00	2,025,000.0	0 0	0.00	2,025,000.00		
7300-7399	(100,855.00)	(100,855.0	0) (0	0.00	(125,409.00)	24,554.00	-24.37
	94,703,816.00	94,703,816.0	30,841,400).07 1	17,362,818.00		4
	(805,655.00)	13,212,369.	00 (21,600,937	(.53)	(4,178,097.00)		
8000-8929	0.0() 0.	00	0.00	24,104.00	24,104.0	
	25.360.00	25,360	00	0.00	525,360.00) (500,000.00) -1,971.6
,000,000							
8930-8979	0.0	0 0	.00	0.00	0.00	<u>)</u> 0.0	
		0 0	.00	0.00	0.00	0 0.0	
		0 0	.00	0.00	0.0	0 0.0	0.0 0.0
0300-0000			00)	0.00	(501,256.00))	
	(831,015.0	0) 13,187,009	0.00 (21,600,93	37.53)	(4,679,353.00))	
9791	17,234,838.	17,234,83	8.00		21,838,387.0		
	0.	00	0.00		0.0	00 0.	.00 0.
••••	17,234,838.	00 17,234,83	8.00		21,838,387.0	00	
0795			0.00		0.1	00 0	.00 0.
3100							
					<u> </u>	-	
0711	5.000	.00 5,0	00.00		5,000	.00	
			0.00		0	.00	
			0.00		0	1.00	
					0).00	
	5,137,137				10,316,656	3.00	
	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999 9791 9791 9793 9795 9711 9712 9711 9712 9713	8100-8299 2,642,441.00 8300-8599 8,505,393.00 8600-8799 5,584,063.00 93,898,161.00 93,898,161.00 1000-1999 39,180,295.00 2000-2999 12,300,067.00 3000-3999 24,667,324.00 4000-4999 7,111,896.00 5000-5999 9,474,089.00 6000-6999 46,000.00 7100-7299 2,025,000.00 7300-7399 (100,855.00) 94,703,816.00 94,703,816.00 8900-8929 0.00 7600-7629 25,360.00 8930-8979 0.0 7630-7699 0.0 8930-8979 0.0 7630-7699 0.0 8930-8999 0.0 7630-7699 0.0 8930-8999 0.0 725,360.00 (25,360.00 9791 17,234,838.1 9795 0. 17,234,838.16,403,823 16,403,823 9711 5,000 9712 0.0	8100-8299 2,642,441.00 2,642,441.00 8300-8599 8,505,393.00 20,480,834.00 8600-8799 5,584,063.00 5,584,063.00 93,898,161.00 107,916,185.00 1000-1999 39,180,295.00 39,180,295.00 2000-2999 12,300,067.00 12,300,067.00 3000-3999 24,667,324.00 24,667,324.00 4000-4999 7,111,896.00 7,111,896.00 5000-5999 9,474,089.00 9,474,089.0 6000-6999 46,000.00 2,025,000.00 7100-7299 2,025,000.00 2,025,000.00 7300-7399 (100,855.00) 13,212,369.1 7400-7499 2,025,360.00 25,360.00 7600-7629 25,360.00 25,360.00 8900-8929 0.00 0 7600-7629 25,360.00 25,360.00 8930-8979 0.00 0 7630-7699 0.00 0 8930-8979 0.00 0 7630-7699 0.00 0 9791 17,234,838.0	8100-8299 2.642,41.00 2.642,441.00 344,520.1 8300-8599 8.505,333.00 20,480,834.00 946,410.0 8600-8799 5.584,063.00 1.491.313.1 93,896,161.00 107.916,185.00 9.240,462. 1000-1999 39,180,295.00 39,180,295.00 13,657.055. 2000-2999 12,300,067.00 4.421.871. 3000-3999 24,667,324.00 24,667,324.00 7.340,682. 4000-4999 7.111.896.00 7.111.896.00 1.480,656. 5000-5999 9,474,089.00 9.474,089.00 3.843,300 600 600 6000-6999 46,000.00 46,000.00 97.834 7100-7499 2,025,000.00 2,025,000.00 6.00 7300-7399 (100,855.00) (100,855.00) 6.00 7600-7629 25,360.00 25,360.00 25,360.00 21,800,937 8900-8929 0.00 0.000 6.00 6.00 9.00 6.00 9.00 6.00 9.00 6.00 9.00 6.00 9.00 0.00 1.187.00,90 21,600,93 <td>8100-8299 2.642,441.00 2.642,441.00 344,520.76 2 8300-8599 8.505,393.00 20,480,834.00 946,410.00 2 9600-8799 5.564,063.00 1.491,313.85 1 93,888,161.00 107,916,185.00 9.240,462.54 11 1000-1999 39,180,295.00 39,180,295.00 13,657,055.11 4 2000-2999 12,300,067.00 12,300,067.00 4.421,871.54 1 3000-3999 24,667,324.00 24,667,324.00 7,340,682.11 2 4000-4999 7,111,896.00 7,111,896.00 3,843,300.64 - 6000-6999 46,000.00 46,000.00 97,834.04 - 7100-7299 2,025,000.00 2,025,000.00 0,000 - 0,00 7300-7399 2,025,000.00 13,212,369.00 (21,600,937,53) - 8900-8929 0.00 0.00 0.000 0.000 7600-7629 25,360.00 25,360.00 0.000 0.000 8930-8979 0.00 0.000 0.0</td> <td>8100-8299 2,642,441.00 2,642,441.00 344,520.76 5,134,562.00 8300-8599 8,505,333.00 20,480,834.00 946,410.00 22,294,960.00 9600-8799 5,584,063.00 5,584,063.00 1,91,313.85 6,187,283.00 93,898,161.00 107,916,185.00 9,240,462.54 113,184,721.00 1000-1999 39,180,295.00 39,180,295.00 13,657,055.11 42,932,555.00 2000-2999 12,300,067.00 4,421,871.54 14,273,717.00 3000-3999 24,667,324.00 24,667,324.00 7,340,682.11 27,031,163.00 4000-4999 7,111,896.00 7,111,896.00 1,480,656.63 17,835,060.00 5000-5999 9,474,089.00 9,474,089.00 3,843,300.64 12,997,639.00 7400-7499 2,025,000.00 2,025,000.00 0.00 2,025,000.00 7300-7399 (100,855.00) 10,01 830,87.00 117,762,818.00 7600-7629 25,360.00 0.00 0.00 0.00 8900-8929 0.00 0.00 0.00 0.00 <</td> <td>8100-329 8300-8599 2.642.441.00 2.842.441.00 344.520.76 5.134.562.00 2.442.121.00 8300-8599 6.505.393.00 2.04.80.834.00 944.410.00 22.244.960.00 1.814.126.00 930-8599 5.584.053.00 5.584.053.00 9.240.462.54 113.184.721.00 603.220.00 1000-1999 39.180.295.00 3.9.780.295.00 13.657.055.11 42.932.555.00 (3.752.260.00) 2000-2999 12.300.057.00 12.300.067.00 4.421.871.54 14.273.717.00 (1.973.690.00) 3000-3999 2.467.324.00 2.4867.324.00 3.843.300.64 12.997.639.00 (1.973.670.00) 5000-5999 9.474.089.00 4.807.00 97.83.04 330.87.00 (3.523.50.00) 7000-7299 2.025.000.00 2.025.000.00 0.00 17.335.86.00 (3.647.607.00) 7000-7299 2.025.000.00 13.212.368.00 0.00 (2.1540.00.00 24.154.00 9300-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9300-8929 0.00 0.00</td>	8100-8299 2.642,441.00 2.642,441.00 344,520.76 2 8300-8599 8.505,393.00 20,480,834.00 946,410.00 2 9600-8799 5.564,063.00 1.491,313.85 1 93,888,161.00 107,916,185.00 9.240,462.54 11 1000-1999 39,180,295.00 39,180,295.00 13,657,055.11 4 2000-2999 12,300,067.00 12,300,067.00 4.421,871.54 1 3000-3999 24,667,324.00 24,667,324.00 7,340,682.11 2 4000-4999 7,111,896.00 7,111,896.00 3,843,300.64 - 6000-6999 46,000.00 46,000.00 97,834.04 - 7100-7299 2,025,000.00 2,025,000.00 0,000 - 0,00 7300-7399 2,025,000.00 13,212,369.00 (21,600,937,53) - 8900-8929 0.00 0.00 0.000 0.000 7600-7629 25,360.00 25,360.00 0.000 0.000 8930-8979 0.00 0.000 0.0	8100-8299 2,642,441.00 2,642,441.00 344,520.76 5,134,562.00 8300-8599 8,505,333.00 20,480,834.00 946,410.00 22,294,960.00 9600-8799 5,584,063.00 5,584,063.00 1,91,313.85 6,187,283.00 93,898,161.00 107,916,185.00 9,240,462.54 113,184,721.00 1000-1999 39,180,295.00 39,180,295.00 13,657,055.11 42,932,555.00 2000-2999 12,300,067.00 4,421,871.54 14,273,717.00 3000-3999 24,667,324.00 24,667,324.00 7,340,682.11 27,031,163.00 4000-4999 7,111,896.00 7,111,896.00 1,480,656.63 17,835,060.00 5000-5999 9,474,089.00 9,474,089.00 3,843,300.64 12,997,639.00 7400-7499 2,025,000.00 2,025,000.00 0.00 2,025,000.00 7300-7399 (100,855.00) 10,01 830,87.00 117,762,818.00 7600-7629 25,360.00 0.00 0.00 0.00 8900-8929 0.00 0.00 0.00 0.00 <	8100-329 8300-8599 2.642.441.00 2.842.441.00 344.520.76 5.134.562.00 2.442.121.00 8300-8599 6.505.393.00 2.04.80.834.00 944.410.00 22.244.960.00 1.814.126.00 930-8599 5.584.053.00 5.584.053.00 9.240.462.54 113.184.721.00 603.220.00 1000-1999 39.180.295.00 3.9.780.295.00 13.657.055.11 42.932.555.00 (3.752.260.00) 2000-2999 12.300.057.00 12.300.067.00 4.421.871.54 14.273.717.00 (1.973.690.00) 3000-3999 2.467.324.00 2.4867.324.00 3.843.300.64 12.997.639.00 (1.973.670.00) 5000-5999 9.474.089.00 4.807.00 97.83.04 330.87.00 (3.523.50.00) 7000-7299 2.025.000.00 2.025.000.00 0.00 17.335.86.00 (3.647.607.00) 7000-7299 2.025.000.00 13.212.368.00 0.00 (2.1540.00.00 24.154.00 9300-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9300-8929 0.00 0.00

California Dept of Education

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Western Placer Unified

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

31 66951 0000000 Form 01I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments		0100]	
d) Assigned		9780	0.00	0.00		0.00		
Other Assignments		0100						
e) Unassigned/Unappropriated		9789	2,841,875.00	2,841,875.00		3,536,645.00		
Reserve for Economic Uncertainties		9790	8,419,811.00	10,955,059.00		3,300.733.00		
Unassigned/Unappropriated Amount								
CFF SOURCES								
Principal Apportionment		8011	32,117,962.00	34,160,545.00	9,491,973.0	0 30,025,285.00	(4,135,260.00)	-12.1%
State Aid - Current Year		8011					4 470 00	0.3%
Education Protection Account State Aid - Current Year		8012	1,414,257.00	1,414,257.00	347,817.0			
State Aid - Prior Years		8019	0.00	0.00				
Fax Relief Subventions			005 405 00	335,485.00	12.	333,100.00	(2,385.00)	-0.7%
Homeowners' Exemptions		8021	335,485.00	0.00			0.00	0.0%
Timber Yield Tax		8022	0.00) (27.00)) -100.0%
Other Subventions/In-Lieu Taxes		8029	27.00	27.00				
County & District Taxes				54,200,469.00	2,056.	79 58,518,934.0	4,318,465.00	8.0%
Secured Roll Taxes		8041	54,200,469.00	1,165,901.00			0 178,116.00	5 15.3%
Unsecured Roll Taxes		8042	1,165,901.00	11,724.00		61 4,765.0		-59.4%
Prior Years' Taxes		8043	11,724.00	<u></u>			0 582,650.0	0 66.79
Supplemental Taxes		8044	873,037.00	873,037.0				
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	2,269,858.0	0 0	.00 2,474,528.0	204,670.0	0 9.09
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	769,685.0	0 0	.00 1,214,335.0	444,650.0	0 57.8
Penalties and Interest from Delinquent Taxes		8048	0.00	0.0	0 0	.00 0.1	0.0	0.0
Miscellaneous Funds (EC 41604)						0,00 0.	0.0	0.0
Royalties and Bonuses		8081	0.00				00 0.0	0.0
Other In-Lieu Taxes		8082	0.00	0.0				
Less: Non-LCFF		8089	0.00	0.0	00	0.00 0.	00 0.0	00 0.0
(50%) Adjustment		0000	93,158,405.00		00 11,013,84	1.45 96,789,381	00 1,588,393.	00 1.7
Subtotal, LCFF Sources	······							
LCFF Transfers								
Unrestricted LCFF	0000	8091	0.0	0 0.	00	0.00 0	.00 0.	00 0.
Transfers - Current Year	All Other		0.0		00	0.00 0	.00 0.	.00 0.
All Other LCFF Transfers - Current Year	All Other	0001						00) 7.
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,290,365.00			3.52) (18,642,115. 0.00 1,420,650		
Property Taxes Transfers		8097	1,298,224.0	1,230,224				
LCFF/Revenue Limit Transfers - Prior Years		8099	0.0		.00 6,458,2			.00 0.
TOTAL, LCFF SOURCES			77,166,264.0	0 79,208,847	.00 0,400,2			
FEDERAL REVENUE			0.0	0	.00	0.00	0.00 C	0.00 0
Maintenance and Operations		8110				0.00 1,333,63	3.00 58,729	9.00 4
Special Education Entitlement		8181	1,274,904.0			0.00 452,70	5.00 305,671	1.00 207
Special Education Discretionary Grants		8182	147,034.					0.00 0
Child Nutrition Programs		8220	0.	00 00).00	0.00	0.00	

California Dept of Education

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Western Placer Unified Placer County

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

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8200	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds			0.00	0.00	0.00	0.00	0.00	0.0%
Vildlife Reserve Funds		8280		0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
nteragency Contracts Between LEAs		8285	0.00	0,00	0.00			
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	809,797.00	809,797.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00		******
Title II, Part A, Supporting Effective Instruction	4035	8290	168,847.00	168,847.00	0.00	273,378.00	104,531.00	61.9% 0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00		113.6%
Title III, Part A, English Learner Program	4203	8290	74,295.00	74,295.00	0.00	158,673.00	84,378.00	110.07
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	102,336.00	102,336.00	0.00	375,201.00	272,865.00	266.69
Career and Technical Education	3500-3599	8290	45,828.00	45,828.00	0.00	45,828.00	0.00	
All Other Federal Revenue	All Other	8290	19,400.00	19,400.00	344,520.76	1,396,075.00	1,376,675.00	
TOTAL, FEDERAL REVENUE			2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.39
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan							0.00	0.0
Current Year	6500	8311	0.00	0.0				
Prior Years	6500	8319	0.00	0.0	0 0.00	0.00	0.0	, 0.0
All Other State Apportionments - Current Year	All Other	8311	0.0	0.0	0 0.0	0.00	0.0	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.0	0.0				
Child Nutrition Programs		8520	0.0	0.0				
Mandated Costs Reimbursements		8550	302,297.0	0 302,297.0	0.0	0 304,014.00	1,717.0	
Lottery - Unrestricted and Instructional Materials		8560	1,522,584.0	0 1,522,584.0	0.0	0 1,522,584.00	0.0	0 0.0
Tax Relief Subventions								
Restricted Levies - Other						0.00	0.0	0.0
Homeowners' Exemptions		8575	0.0				-	
Other Subventions/In-Lieu Taxes		8576	0.0	0.0	0.0			
Pass-Through Revenues from State Sources		8587	0.0					
After School Education and Safety (ASES	6010	8590	503,545.0					00 0.
Charter School Facility Grant	6030	8590	0.1	0 0.	00 0.1	0.0	<u> </u>	
Career Technical Education Incentive Gra Program	nt 6387	8590	101,793.	00 101,793.	00 0.	00 396,019.0	0 294,226.	00 289

California Dept of Education

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6650, 6690,							
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,075,174.00	18,050,615.00	946,410.00	19,293,542.00	1,242,927.00	6.9%
TOTAL, OTHER STATE REVENUE			8,505,393.00	20,480,834.00	946,410.00	22,294,960.00	1,814,126.00	8.9%
OTHER LOCAL REVENUE								
Other Local Revenue					ndi junga kana kana kana kana kana kana kana k			
County and District Taxes				a orazorek ele ele ele ele ele ele ele ele ele e				
Other Restricted Levies								0.00
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	1,395.33	350,000.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0
Sales					0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	0.00		0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00		0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0,00	
Leases and Rentals		8650	145,000.00	145,000.00	23,666.40			
interest		8660	50,000.00	50,000.00	45,951.80	92,675.00	42,675.00	03.4
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.1
Fees and Contracts				0.00	0.00	0.00	0.00) 0.
Adult Education Fees		8671	0.00		0.00			
Non-Resident Students		8672	0.00					
Transportation Fees From Individuals		8675	28,000.00					<u></u>
Interagency Services		8677	304,338.00					
Mitigation/Developer Fees		8681	0.00					
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.0	J U.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.0	0 0.
Pass-Through Revenues From Local Sources		8697	0.00					
All Other Local Revenue		8699	668,568.00					
Tuition		8710	0.00					
All Other Transfers In		8781-8783	0.0	0.00	0.00	0.00	0.0	0
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.0	0.0				
From County Offices	6500	8792	4,038,157.0	0 4,038,157.0	1,176,582.0	0 4,345,414.0	0 307,257.0	0 7

California Dept of Education

Western Placer Unified

Placer County

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Western Placer Unified Placer County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Year	jected Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6500	8793	0.00	0.00	0.00		0.00	0.00	0.0%
From JPAs	0000						and the second second		0.09/
ROC/P Transfers	6360	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792	0.00	0.00	0.00)	0.00	0.00	0.0%
From County Offices	6360	8793	0.00	0.00	0.0)	0.00	0.00	0.0%
From JPAs	0000	F							0.0%
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.0	2	0.00	0.00	0.09
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.0	0	0.00	0.00	0.0
From County Offices	All Other	8793	0.00	0.00	0.0	0	0.00	0.00	L
From JPAs	747 01111	8799	0.00	0.00	0.0	0	0.00	0.00	0.0
All Other Transfers In from All Others		a de la constante de	5,584,063.00	5,584,063.00	1,491,313.8	5 6,	187,283.00	603,220.00	10.8
TOTAL, OTHER LOCAL REVENUE			93,898,161.00	107,916,185.00	9,240,462.5	113,	184,721.00	5,268,536.00	4.9
TOTAL, REVENUES									-9.6
CERTIFICATED SALARIES		1100	32,088,951.00	32,088,951.00	11,120,873.	39 35	163,407.00	(3,074,456.00)	
Certificated Teachers' Salaries		1200	2,460,612.00	2,460,612.00	861,982.	04 2	,685,737.00	(225,125.00)	-9.1
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators'		1300	4,367,702.00	4,367,702.00	1,606,119.	32 4	,817,092.00	(449,390.00)	
Salaries		1900	263,030.00	263,030.00	68,080.	06	266,319.00	(3,289.00)	
Other Certificated Salaries		1900	39,180,295.00	39,180,295.00	13,657,055.	11 42	,932,555.00	(3,752,260.00)) -9.0
TOTAL, CERTIFICATED SALARIES			33,100,200.00						
CLASSIFIED SALARIES		2100	3,238,149.00	3,238,149.00	1,109,989	.65	3,770,833.00	(532,684.00	
Classified Instructional Salaries		2100	3.224,167.00	3,224,167.0	0 1,127,831	.70	3,734,090.00	(509,923.00) -15.
Classified Support Salaries Classified Supervisors' and Administrators'		2300		1,415,926.0	0 490,446	.68	1,511,542.00	(95,616.00)) -6.
Salaries			1,415,926.00				4,335,829.00	(550,492.00)) -14
Clerical, Technical and Office Salaries		2400	3,785,337.00	+			921,423.00	(284,935.00)) -44
Other Classified Salaries		2900	636,488.00	12 200 007 0			4,273,717.00		0) -16
TOTAL, CLASSIFIED SALARIES			12,300,067.00	12,300,067.0	4,421,01				
EMPLOYEE BENEFITS		3101-3102	10,776,156.00	10,776,156.0	2,547,70	5.39	2,133,692.00		
STRS		3201-3202	2,526,168.00	2,526,168.0	1,057,74	9.78	3,316,294.00		
PERS		3301-3302	1,481,098.00	1,481,098.	534,70	1.42	1,714,946.00) (233,848.0	
OASDI/Medicare/Alternative		3401-3402	8,140,775.00		00 2,537,42	3.33	7,884,101.00	256,674.	
Health and Welfare Benefits		3501-3502	242,782.00		00 88,02	3.38	275,948.0	0 (33,166.0	
Unemployment insurance		3601-3602	761,139.0		00 270,23	4.66	853,430.0	0 (92,291.0	
Workers' Compensation		3701-3702	204,928.0		00 95,87	4.47	205,785.0	0 (857.0	
OPEB, Allocated		3751-3752	0.0		.00	0.00	0.0	0 0.	.00
OPEB, Active Employees					.00 208,9	69.68	646,967.0	(112,689.	00) -2
Other Employee Benefits		3901-3902	24,667,324.0			32.11	27,031,163.0	00 (2,363,839.	00)
TOTAL, EMPLOYEE BENEFITS			24,007,024.0						
BOOKS AND SUPPLIES								(225,802.	00) -
Approved Textbooks and Core Curricula Materials		4100	734,070.0			38.10	959,872.		
Books and Other Reference Materials		4200	0.0				16,333,321.	00 (10,122,295	.00) -1
Materials and Supplies		4300	6,211,026.			88.15	393,197.		.00) -1
Noncapitalized Equipment		4400	166,800.			0.00			0.00
Food		4700			0.00 6.00 1,480,	+	17,835,066).00) -1
TOTAL, BOOKS AND SUPPLIES			7,111,896.	.00 7,111,89	6.00 1,480,		11,000,000		
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services		5100	0	.00	0.00	0.00	0	.00	0.00

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Western Placer Unified

Placer County

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		5200	259,544.00	259,544.00	111,353.69	499,718.00	(240,174.00)	-92.5%
ravel and Conferences		5300	23,193.00	23,193.00	19,969.00	23,217.00	(24.00)	-0.1%
ues and Memberships		5400-5450	1,193,072.00	1,193,072.00	279,117.00	1,193,072.00	0.00	0.0%
nsurance		5500	2,680,700.00	2,680,700.00	989,360.91	2,790,700.00	(110,000.00)	-4.1%
Operations and Housekeeping Services		-					(050 751 00)	-100.5%
tentals, Leases, Repairs, and Noncapitalized mprovements		5600	251,450.00	251,450.00	137,753.03	504,201.00	(252,751.00)	0.0%
ransfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	
Professional/Consulting Services and Dperating Expenditures		5800	4,935,030.00	4,935,030.00	2,257,788.20	7,702,618.00	(2,767,588.00)	-56.1%
Communications		5900	131,100.00	131,100.00	47,958.81	284,113.00	(153,013.00)	-110.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,474,089.00	9,474,089.00	3,843,300.64	12,997,639.00	(3,523,550.00)	-37.2%
CAPITAL OUTLAY						0.00	0.00	0.0%
Land		6100	0.00	0.00	0.00	0.00	0.00	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	
Books and Media for New School Libraries or		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Major Expansion of School Libraries		6400	46,000.00	46,000.00	97,834.04	393,087.00	(347,087.00) -754.5%
Equipment		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets TOTAL, CAPITAL OUTLAY		0000	46,000.00	46,000.00	97,834.04	393,087.00	(347,087.00) -754.5%
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00					
State Special Schools		7130	25,000.00	25,000.0	0.00	25,000.00	0.0	0.0
Tuition, Excess Costs, and/or Deficit Payments							0.0	0.0
Payments to Districts or Charter Schools	\$	7141	0.00	0.0				
Payments to County Offices		7142	2,000,000.00	2,000,000.0				
Payments to JPAs		7143	0.00	0.0	0 0.0	0.00	0	
Transfers of Pass-Through Revenues					o 0.0	0.00	0.0	0.0
To Districts or Charter Schools		7211	0.00			-		00 0.0
To County Offices		7212	0.0			-		00 0.0
To JPAs		7213	0.0	0.0			· · · · · · · · · · · · · · · · · · ·	
Special Education SELPA Transfers of Apportionments				0 0.0	0.0	0.0	0 0.	00 0.0
To Districts or Charter Schools	6500	7221	0.0	-				.00 0.
To County Offices	6500	7222	0.0					.00 0.
To JPAs	6500	7223	0.0	<u>v</u> <u>v</u> .				
ROC/P Transfers of Apportionments		7444	0.0	0 0	00 0.	00 0.0	0 0	.00 0.
To Districts or Charter Schools	6360		0.0			00 0.0	0 0	.00 0.
To County Offices	6360		0.0			00 0.0	0 0	.00 0.
To JPAs	6360		0.0			00 0.0)0 C	0.00 0
Other Transfers of Apportionments	All Oth	er 7221-7223 7281-7283	0.0			00 0.0	00 0	0.00 0.
All Other Transfers		1283-1283	1 0.0			1		

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Western Placer Unified Placer County

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

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service						0.00	0.00	0.0%
Debt Service - Interest		7438	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	0.070
OTAL, OTHER OUTGO (excluding Transfers f Indirect Costs)			2,025,000.00	2,025,000.00	0.00	2,025,000.00	0.00	0.0%
THER OUTGO - TRANSFERS OF						0.00		
Transfers of Indirect Costs		7310	0.00	0.00	0.00		24,554.00	-24.3%
Transfers of Indirect Costs - Interfund		7350	(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,001100	
OTAL, OTHER OUTGO - TRANSFERS OF NDIRECT COSTS			(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,554.00	-24.3%
TOTAL, EXPENDITURES			94,703,816.00	94,703,816.00	30,841,400.07	117,362,818.00	(22,859,002.00)	-20.070
NTERFUND TRANSFERS NTERFUND TRANSFERS IN						0.00	0.00	0.0%
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	
From: Bond Interest and		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Redemption Fund		8919	0,00	0.00	0.00	24,104.00	24,104.00	Nev
Other Authorized Interfund Transfers In		0010	0.00	0.00	0.00	24,104.00	24,104.00	Nev
(a) TOTAL, INTERFUND TRANSFERS IN			0.00					
INTERFUND TRANSFERS OUT		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7012	0.00				0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00				
To: Cafeteria Fund		7616	0.00	<u></u>) (500,000.00	-1,971.6
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00) -1,971.6
(b) TOTAL, INTERFUND TRANSFERS OUT			25,360.00	25,360.0				
OTHER SOURCES/USES SOURCES State Apportionments		8931	0.00	0.0	0 0.0	0 0.0	0 0.0	0 0.0
Emergency Apportionments Proceeds						···		0 0.0
Proceeds from Disposal of Capital Assets		8953	0.00	0.0	0 0.0	0.0	0.0	
Other Sources							n 0.0	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00) 0.0	00 0.	0.0		
Long-Term Debt Proceeds Proceeds from Certificates of		8971	0.0	0 0.	0.	00 0.	0.0	00 0.
Participation		8972	0.0		00 0.	00 0.	00 0.	
Proceeds from Leases		8973	0.0		00 0	00 0.	00 0.	00 0.
Proceeds from Lease Revenue Bonds		8979	0.0		00 0	.00 0.	00 0.	00 0.
All Other Financing Sources		09/9	0.0	-		.00 0.	00 0.	00 0.
(c) TOTAL, SOURCES								
USES								.00 0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0	0 0				.00 0
All Other Financing Uses		7699	0.0	0 0				
(d) TOTAL, USES			0.	0 00	.00	0.00 0	.00 0	.00 0
CONTRIBUTIONS Contributions from Unrestricted Revenu		8980		00 0	.00).00	0.00	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,360.00)	(25,360.00)	0.00	(501,256.00)	475,896.00	-1,876.6%

Vestern Placer Unified Placer County	First Interim General Fund Exhibit: Restricted Balance Detail	31 66951 0000000 Form 01I D81ZZ15EH7(2022-23)
Resource	Description	2022-23 Projected Totals
		216,787.00
5640	After School Education and Safety (ASES)	1.00
6010	Arts, Music, and Instructional Materials Discretionary Block	3,384,405.00
6762	Grant Learning Recovery Emergency Block Grant	4,251,496.00
7435	Other Restricted State	602,172.00
7810	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,354,199.00
8150	Other Restricted Local	507,596.00
9010		10,316,656.00
Total, Restricted Balance		<u>1</u>

31669510000000 Form 111 D81ZZ15EH7(2022-23)

2022-23 First Interim Adult Education Fund Expenditures by Object

	Resource	Object	Original	Board Approved	Actuals	Projected Year	Difference (Col B &	% Diff Column
Description	Codes	Codes	Budget (A)	Operating Budget (B)	(^)	Totals (D)	D) (E)	B & D (F)
A. REVENUES				0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources		8010-8099	0.00	0.00	(25,360.00)	86,640.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,640.00	86,640.00 0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	(120.69)	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	86,640.00	(25,480.69)	86,640.00		
5) TOTAL, REVENUES			86,640.00	66,640.00	(20,400.00)			
B. EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		1000-1999	0.00	58,781.00	18,038.36	55,757.00	3,024.00	5.1%
2) Classified Salaries		2000-2999	58,781.00	42,890.00	8.898.28	30,926.00	11,964.00	27.9
3) Employee Benefits		3000-3999	42,890.00		1,258.99	4,227.00	(2,000.00)	-89.8
4) Books and Supplies		4000-4999	2,227.00	2,227.00	83.13	250.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	250.00	250.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,852.00	7,852.00	0.00	7,852.00	0.00	0.0
9) TOTAL, EXPENDITURES			112,000.00	112,000.00	28,278.76	99,012.00	<u></u>	<u> </u>
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(53,759.45)	(12,372.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	25,360.00	25,360.00	0.00	25,360.00	0.00	0.
a) Transfers In		7600-7629				0.00	0.00) 0.
b) Transfers Out		1000 1020						
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.
a) Sources		7630-769			0.00	0.00	0.00) 0.
b) Uses		8980-899	er og skar som det stadet i 1920	en en antière		0.00	0.00	o 0.
3) Contributions		0900-099	25,360.00	i an	la provincia de la compañía	25,360.0)	
4) TOTAL, OTHER FINANCING SOURCES/USES			-) 12,988.0		Τ
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.0	0 0.0	0 (53,759.45) 12,986.0		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	22,908.0	0 22,908.0	0	22,908.0	0 0.0	0 0
a) As of July 1 - Unaudited		9793	0.0		0	0.0	0.0	0 0
b) Audit Adjustments			22,908.0	22,908.0	0	22,908.0	0	
c) As of July 1 - Audited (F1a + F1b)		9795	0.0	0.0	10	0.0	0.0	00 0
d) Other Restatements			22,908.0	22,908.0	00	22,908.0	ю	
e) Adjusted Beginning Balance (F1c + F1d)			22,908.0	22,908.0	00	35,896.0	00	
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable		9711	0.	00 0.	00	0.	00	
Revolving Cash		9712			00	0.	00	
Stores		9712			00	0.	00	
Prepaid Items		9719	170-64.048	and a street of the	00	0.	00	
All Others		9740	a de la construcción e		여기에 위치한 가슴 것	35,896.	00	
b) Restricted		3740		astan and				

Califomia Dept of Education

2022-23 First Interim Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
		,						
d) Assigned		9780	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF Transfers LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Current Tear LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES								
		8285	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8287	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Federal Sources	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
Career and Technical Education	All Other	8290	86,640.00	86,640.00	(25,360.00)	86,640.00	0.00	0.0
All Other Federal Revenue	All Other	0100	86,640.00		(25,360.00)	86,640.00	0.00	0.0
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments		8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year		8319	0.00		0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8587	0.00		0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources	6391	8590	0.00		0.00	0.00	0.00	0.0
Adult Education Program	All Other		0.00		0.00	0.00	0.00	0.0
All Other State Revenue	All Other	0000	0.0		0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE							1	
OTHER LOCAL REVENUE								
Sales		8631	0.0	0 0.00	0.00	0.0	0.00	0.
Sale of Equipment/Supplies		8650	0.0		0.00) 0.0	0.00	0.
Leases and Rentals			0.0	-) 0.0	0.00	0.
Interest		8660	0.0	-			0 0.00	0.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0		•			
Fees and Contracts		0074	0.0	0.0	0 0.0	0 0.0	0 0.00) 0.
Adult Education Fees		8671	0.0		-		0 0.00) 0.
Interagency Services		8677	0.0	.0	0			
Other Local Revenue			0.0	0.0	0.0	0 0.0	0.00	0 0
All Other Local Revenue		8699			-	-		0 0
Tuition		8710	0.0					0 0
TOTAL, OTHER LOCAL REVENUE			0.0					
TOTAL, REVENUES			86,640.	00 86,640.0)0 (25,460.0	3) 00,040.		
CERTIFICATED SALARIES					0.0	0.	0.0	olo
Certificated Teachers' Salaries		1100		00 0.1				
Certificated Pupil Support Salaries		1200		00 0.			00 0.0	
Certificated Supervisors' and Administrators' Salaries		1300		.00 0.				
Other Certificated Salaries		1900						
TOTAL, CERTIFICATED SALARIES			0	.00 0.	00 0.	00 0.	00 0.0	<u> </u>

California Dept of Education SACS Financial Reporting Software - SACS V2

2022-23 First Interim Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES				0.00	0.00	0.00	0.00	0.0%
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	,	2200	0.00	0.00		38,678.00	(3,962.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	34,716.00	34,716.00	12,892.56 0.00	0.00	2,000.00	100.0%
Clerical, Technical and Office Salaries		2400	2,000.00	2,000.00		17,079.00	4,986.00	22.6%
Other Classified Salaries		2900	22,065.00	22,065.00	5,145.80	55,757.00	3,024.00	5.1%
TOTAL, CLASSIFIED SALARIES			58,781.00	58,781.00	18,038.36	55,757.00	0,021.00	
EMPLOYEE BENEFITS				0.00	0.00	0.00	0.00	0.0%
STRS		3101-3102	0.00	13,021.00	4,522.08	13,983.00	(962.00)	-7.4%
PERS		3201-3202	13,021.00	4,496.00	1,379.96	4,266.00	230.00	5.1%
OASD1/Medicare/Alternative		3301-3302	4,496.00	4,496.00	2,534.08	11,237.00	12,697.00	53.1%
Health and Welfare Benefits		3401-3402	23,934.00	23,934.00	90.20	279.00	15.00	5.1%
Unemployment Insurance		3501-3502	294.00		277.84	859.00	46.00	5.1%
Workers' Compensation		3601-3602	905.00	905.00 0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00		0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00		94.12	302.00	(62.00)	-25.8%
Other Employee Benefits		3901-3902	240.00	1	8,898.28	30,926.00	11,964.00	27.9%
TOTAL, EMPLOYEE BENEFITS			42,890.00	42,890.00	0,090.20	30,320.00		
BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09
Approved Textbooks and Core Curricula Materials		4100	0.00			0.00		0.09
Books and Other Reference Materials		4200	0.00					0.04
Materials and Supplies		4300	2,227.00					Ne
Noncapitalized Equipment		4400	0.00					-89.8
TOTAL, BOOKS AND SUPPLIES			2,227.00	2,227.00	1,200.00			
SERVICES AND OTHER OPERATING EXPENDITURES		5400	0.00	0.00	0.00	0.00	0.00	0.0
Subagreements for Services		5100	250.00				0.00	0.0
Travel and Conferences		5200	0.00					0.0
Dues and Memberships		5300					0.00	0.0
Insurance		5400-5450	0.00	-			0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00				
Rentals, Leases, Repairs, and Noncapitalized		5600	0.0	0.0	0.00) 0.0	0.00	0.0
Improvements Transfers of Direct Costs		5710	0.0	0 0.0	0 0.00	0.0	0.00	0.0
Transfers of Direct Costs Transfers of Direct Costs - Interfund		5750	0.0	0 0.0	0 0.00	0.0	0 0.00	0.0
Professional/Consulting Services and		5800	0.0	0 0.0	0.0	0.0	0.00	
		5900	0.0	0.0	0 0.0	0 0.0	0.00	0.0
Communications TOTAL, SERVICES AND OTHER OPERATING							0.0	0.0
EXPENDITURES			250.0	0 250.0	83.1	3 250.0		
CAPITAL OUTLAY					0.0	0 0.0	0.0	0 0.
Land		6100	0.0			-		
Land Improvements		6170	0.0					
Buildings and Improvements of Buildings		6200	0.0			-		
Equipment		6400	0.0					
Equipment Replacement		6500	0.0					
Lease Assets		6600	0.					-
TOTAL, CAPITAL OUTLAY			0.	00 0.	00 0.0	0.	00 0.0	

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Califomia Dept of Education

2022-23 First Interim Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)						Andread State of Stat		
Tuition								
Tuition, Excess Costs, and/or Deficit Payments					0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	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	0.070
Other Transfers Out								
Transfers of Pass-Through Revenues					0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.07
Debt Service							0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.04
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						7 052 00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	7,852.00	7,852.00	0.00	7,852.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,852.00	7,852.00	0.00	7,852.00	0.00	0.0
TOTAL, EXPENDITURES			112,000.00	112,000.00	28,278.76	99,012.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN						05 000 00	0.00	0.0
Other Authorized Interfund Transfers In		8919	25,360.00				0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities		7613	0.00	0.00	0.00	0.00	0.00	0.0
Fund		7010	0.00					0.0
Other Authorized Interfund Transfers Out		7619		-				0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00					+
OTHER SOURCES/USES								
SOURCES								
Other Sources				0.00	0.00	0.00	0.00) 0.
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0.00	0.00	,		
Long-Term Debt Proceeds					0.00	0.00) 0.0	0 0.
Proceeds from Certificates of Participation		8971	0.0					
Proceeds from Leases		8972	0.0		-	-		
All Other Financing Sources		8979	0.0		-			
(c) TOTAL, SOURCES			0.0	0 0.0	0 0.0	0 0.0		
USES							0 0.0	0 0.
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0				-	
All Other Financing Uses		7699	0.0					
(d) TOTAL, USES			0.0	0.0	0.0	0 0.0	0.0	
CONTRIBUTIONS						1 .	<u>,</u>	
Contributions from Unrestricted Revenues		8980	0.0					
Contributions from Restricted Revenues		8990	0.0	0.0				
(e) TOTAL, CONTRIBUTIONS			0.(0.0	0.0	0.0	0.0	0 00

Western Placer Unified 2022-23 First Interim Placer County Adult Education Fund Expenditures by Object Expenditures by Object								9510000000 Form 11i H7(2022-23)
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES			1			L		
(a - b + c - d + e)			25,360.00	25,360.00	0.00	25,360.00		

- -

Resource	Description	2022-23 Projected Totals
3410	Department of Rehab: Workability II, Transition Partnership	12,988.00
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		35,896.00

31669510000000 Form 12I D81ZZ15EH7(2022-23)

Difference (Col B & D) (E)

0.00

0.00

0.00

0.00

% Diff

Column 8 & D (F)

0.0%

0.0%

0.0%

0.0%

/estern Placer Unified lacer County	Child De Expend	evelopment F litures by Obj	und ect				
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	
A. REVENUES	****	8010-8099	0.00	0.00	0.00	0.00	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	A CONTRACTOR OF A CONTRACTOR A CONTR
3) Other State Revenue		8600-8799	0.00	0.00	54.63	0.00	
4) Other Local Revenue		0000-0199	0.00	0.00	54.63	0.00	
5) TOTAL, REVENUES					<u> </u>	<u></u>	Ť
B. EXPENDITURES		1000-1999	0.00	0.00	0.00	0.00	-
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	-
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	1
3) Employ ee Benefits		4000-4999	0.00	0.00	0.00	0.00)
4) Books and Supplies		5000-5999	0.00	0.00	0.00	0.00)
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.00	0.00)
6) Capital Outlay		7100-					

2022-23 First Interim Child Development Fund Expenditures by Object

5) 10 //2, //2					1		1
B. EXPENDITURES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	7100-	0.00					
	7299,7400-			0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00		
9) TOTAL, EXPENDITURES		0.00	0.00	0.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	54.63	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers		0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00			K
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.0%
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	54.63	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00				1
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance	0704	44 971 00	11,271.00		11,327.00	56.00	0.5%
a) As of July 1 - Unaudited	9791	11,271.00	0.00		0.00		0.0%
b) Audit Adjustments	9793	0.00	11,271.00		11,327.00		
c) As of July 1 - Audited (F1a + F1b)		11,271.00	0.00		0.00		0.0%
d) Other Restatements	9795	0.00	11,271.00		11,327.00	o	
e) Adjusted Beginning Balance (F1c + F1d)		11,271.00	11,271.00		11,327.0		
2) Ending Balance, June 30 (E + F1e)		11,271.00	11,271.00				
Components of Ending Fund Balance			a service and a service se				
a) Nonspendable		0.00	0.00		0.0	0	
Revolving Cash	9711	0.00			0.0		
Stores	9712	0.00			0.0		
Prepaid Items	9713	s strandstad	a superiore de la compañía		0.0		
All Others	9719	0.00	den de la cereixe e c		11,327.0		
b) Restricted	9740	11,271.00	11,211.00				
c) Committed		a page a page a	a Casasan	end reentrijken) -	al an tha an	nt∎r susses esta	uner gine in the

California Dept of Education

2022-23 First Interim Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Year Totals	Difference (Col B & D) (E)	% Diff Columr B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
EDERAL REVENUE	<u></u>							
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE						ana and a second se		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.
OTHER LOCAL REVENUE								
Sales								-
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
Interest		8660	0.00	0.00	54.63	0.00	0.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	C
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	54.63	0.00	0.00	(
TOTAL, REVENUES			0.0	0.00	54.63	3 0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.0	0.00	0.00	0.00	0.00	
Certificated Pupil Support Salaries		1200	0.0	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries		1300	0.0	0 0.0	0.00	0.00		
Other Certificated Salaries		1900	0.0	0 0.0	0.0	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			0.0	0 0.0	0 0.0	0 0.00	0.00)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.0	0.0	0.0	0 0.00	0.00	
Classified Support Salaries		2200	0.0	0.0	0 0.0	0 0.00	0.0	
Classified Supervisors' and Administrators' Salaries		2300	0.0	0.0	0 0.0	0 0.00	0.0	ו
Classified Supervisors and Administration Classified Supervisors and Administration Classified Supervisors and Office Salaries		2400	0.0	0.0	0 0.0	0 0.00	0.0	5

California Dept of Education

2022-23 First Interim Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS	<u></u>	·		1	·			
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00		0.00	0.00	0.00	0.0%
Communications		5900	0.00		0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								0.0%
Land		6100	0.00			0.00	0.00	0.0%
Land Improvements		6170	0.00			0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00			0.00	0.00	
Equipment		6400	0.00			-		
Equipment Replacement		6500	0.00					
Lease Assets		6600	0.00					
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out						0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

2022-23 First Interim Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					·			
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			1					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES					1			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Western	Placer	Unified
Placer C	ounty	

Resource	Description	2022-23 Projected Totals
	Child	
	Development:	
6130	Center-Based	
	Reserve	
	Account	11,327.00
Total, Restricted Balance		11,327.00

 Western Placer Unified
 2022-23 First Interim

 Placer County
 Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.3%
3) Other State Revenue		8300-8599	198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.9%
4) Other Local Revenue		8600-8799	0.00	0.00	1,602.34	2,000.00	2,000.00	New
5) TOTAL, REVENUES			2,853,598.00	2,853,598.00	226,290.05	3,937,159.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	976,884.00	976,884.00	347,488.31	1,167,638.00	(190,754.00)	-19.5%
3) Employee Benefits		3000-3999	472,948.00	472,948.00	171,859.50	648,873.00	(175,925.00)	-37.2%
4) Books and Supplies		4000-4999	1,503,300.00	1,503,300.00	562,487.25	2,012,300.00	(509,000.00)	-33.9%
5) Services and Other Operating Expenditures		5000-5999	76,550.00	76,550.00	24,657.39	106,550.00	(30,000.00)	-39.2%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	-43.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,003.00	93,003.00	0.00	117,557.00	(24,554.00)	-26.4%
9) TOTAL, EXPENDITURES			3,272,685.00	3,272,685.00	1,114,607.24	4,268,718.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,087.00)	(419,087.00)	(888,317.19)	(331,559.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(419,087.00)	(419,087.00)	(888,317.19)	(331,559.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	903,946.00	903,946.00		1,138,101.00	234,155.00	
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			903,946.00	903,946.00		1,138,101.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			903,946.00	903,946.00		1,138,101.00		
2) Ending Balance, June 30 (E + F1e)			484,859.00	484,859.00		806,542.00		1
Components of Ending Fund Balance								1
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00)	
b) Restricted		9740	484,859.00	484,859.00		819,530.00)	
			4046888888888	a <mark>biologia bibili</mark>				

California Dept of Education

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

31669510000000 Form 13I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columr B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned			· ·					
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(12,988.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.3
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.39
OTHER STATE REVENUE			-		1			
Child Nutrition Programs		8520	198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.99
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.99
OTHER LOCAL REVENUE	******	*****						
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	92.15	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	1,289.41	2,000.00	2,000.00	Ne
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	220.78	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,602.34	2,000.00	2,000.00	Ne
TOTAL, REVENUES			2,853,598.00	2,853,598.00	226,290.05	3,937,159.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES								
Classified Support Salaries		2200	829,858.00	829,858.00	292,001.37	1,001,547.00	(171,689.00)	-20.79
Classified Supervisors' and Administrators' Salaries		2300	106, 187.00	106,187.00	38,357.00	115,071.00	(8,884.00)	-8.4
Clerical, Technical and Office Salaries		2400	40,839.00	40,839.00	17,129.94	51,020.00	(10,181.00)	-24.99
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			976,884.00	976,884.00	347,488.31	1,167,638.00	(190,754.00)	-19.59
EMPLOYEE BENEFITS	<u></u>							
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	184,828.00	184,828.00	80,165.05	277,096.00	(92,268.00)	-49.9
OASD1/Medicare/Alternative		3301-3302	73,063.00	73,063.00	25,923.26	87,777.00	(14,714.00)	-20.1
CAGDI/Medicale/Alternative								

Califomia Dept of Education

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	4,775.00	4,775.00	1,705.63	5,764.00	(989.00)	-20.7%
Workers' Compensation		3601-3602	14,671.00	14,671.00	5,241.32	17,722.00	(3,051.00)	-20.8%
OPEB, Allocated		3701-3702	0.00	0.00	146.55	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,219.00	4,219.00	2,708.34	8,727.00	(4,508.00)	-106.8%
TOTAL, EMPLOYEE BENEFITS			472,948.00	472,948.00	171,859.50	648,873.00	(175,925.00)	-37.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	178,300.00	178,300.00	113,947.08	328,800.00	(150,500.00)	-84.4%
		4400	40,000.00	40,000.00	6,447.57	48,500.00	(8,500.00)	-21.3%
Noncapitalized Equipment		4700	1,285,000.00	1,285,000.00	442,092.60	1,635,000.00	(350,000.00)	-27.2%
Food			1,503,300.00	1,503,300.00	562,487.25	2,012,300.00	(509,000.00)	-33.9%
TOTAL, BOOKS AND SUPPLIES				.,,.				
SERVICES AND OTHER OPERATING EXPENDITURES							0.00	0.0%
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	
Travel and Conferences		5200	1,000.00	1,000.00	63.06	1,000.00	0.00	0.0%
Dues and Memberships		5300	550.00	550.00	419.68	550.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	.0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	13,048.28	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	35,000.00	35,000.00	11,126.37	65,000.00	(30,000.00)	-85.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,550.00	76,550.00	24,657.39	106,550.00	(30,000.00)	-39.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	
Equipment		6400	150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	-43.9
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00		a Anna
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	93,003.00	93,003.0	0.00	117,557.00) (24,554.00) -26.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,003.0	93,003.0	0 0.0) 117,557.0) (24,554.00) -26.4
TOTAL, EXPENDITURES			3,272,685.0	0 3,272,685.0	0 1,114,607.24	4 4,268,718.0)	
INTERFUND TRANSFERS			1	1				And a second
INTERFUND TRANSFERS IN								Alterative

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

31669510000000 Form 13I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00		0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds					0.00	0.00	0.00	0.09
Proceeds from Leases		8972	0.00			0.00		
All Other Financing Sources		8979	0.00		0.00			1
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	
USES								-
Transfers of Funds from Lapsed/Reorganized		7651	0.00	0.00	0.00	0.00	0.00	0.0
LEAs		7699	0.00		0.00	0.00	0.00	0.0
All Other Financing Uses		1000	0.00		0.00	0.00	0.00	0.0
(d) TOTAL, USES						1		
CONTRIBUTIONS		8980	0.00	0.00	0.00	0.0	0.00	0.0
Contributions from Unrestricted Revenues		8990	0.00		0.00	0.0	0.00) 0.0
Contributions from Restricted Revenues		0000	0.0		0.00) 0.0	0.00	0.0
(e) TOTAL, CONTRIBUTIONS								
TOTAL, OTHER FINANCING SOURCES/USES			0.0	n 0.0	0.00	0.0	0	
(a-b+c-d+e)								

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	812,444.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,023.00
5810 Total, Restricted Balance	Other Restricted Federal	3,063.00 819,530.00

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31669510000000 Form 14I D81ZZ15EH7(2022-23)

2022-23 First Interim Deferred Maintenance Fund Expenditures by Object

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. REVENUES				0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	(85.13)	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(85.13)	0.00		
5) TOTAL, REVENUES			0.00	0.00	(00.10)			
B. EXPENDITURES		1000 1000	0.00	0.00	0.00	0.00	0.00	0.0
1) Certificated Salaries		1000-1999	a filipina a finistra sita	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	19,634.21	24,421.00	(24,421.00)	Ne
4) Books and Supplies		4000-4999	0.00		71,082.35	106,633.00	(106,633.00)	Ne
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999 7100-	0.00	0.00	0.00	0,00	0.00	A COMPANY OF A C
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00		0.0
The second ladies of Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES			0.00	0.00	90,716.56	131,054.00		<u> </u>
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(90,801.69)	(131,054.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.0	0.00	500,000.00	500,000.00) N
a) Transfers In		7600-7629	0.00) 0.0	0.00	0.00	0.00) 0.
b) Transfers Out								
2) Other Sources/Uses		8930-897	ə 0.0	0.0	0.0	0.00	0.00	
a) Sources		7630-769	9 0.0	0.0	0 0.0	0.00	0.00	a la tracti
b) Uses		8980-899	9 0.0	0 0.0	0 0.0	0.00) 0.0(0 0
 Contributions TOTAL, OTHER FINANCING SOURCES/USES 			0.0	0 0.0	0 0.0	0 500,000.00)	
4) IOTAL, OTHER FINANCING SOURCES COLL E. NET INCREASE (DECREASE) IN FUND BALANCE (C +			0.0	0 0.0	0 (90,801.69	368,946.00	2	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	0.0	0.0	0	0.0	0 0.0	
a) As of July 1 - Unaudited		9793	0.0	0.0	00	0.0	0 0.0	0 0
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)			0.0	0.0	00	0.0	0	
d) Other Restatements		9795	0.0	0.0	00	0.0	0 0.0)0 (
e) Adjusted Beginning Balance (F1c + F1d)			0.0	0. 0.	00	0.0	0	
a) Adjusted Beginning Balance (116 - 117)2) Ending Balance, June 30 (E + F1e)			0.0	0.	00	368,946.0	00	
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	0.1		
All Others		9719	0.	00 0	.00	0.	가 이 특별 관광 관광 관광 문	
		9740	0.	.00 0	.00	500,000.	00	
b) Restricted				요즘 같아?	100 전 100 100 100 100 100 100 100 100 10		지 것같아?	88 B.S

Califomia Dept of Education

Western Placer Unified

2022-23 First Interim Deferred Maintenance Fund Expenditures by Object

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approve Operatin Budget (B)	g 1	Actuals To Date C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		9750	0.00	0.0	00		0.00		
Stabilization Arrangements		9760	0.00	0.	00		0.00		
Other Commitments									
d) Assigned		9780	0.00	0.	00		0.00		
Other Assignments									
e) Unassigned/Unappropriated		9789	0.00	0.	00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.	.00		(131,054.00)		
Unassigned/Unappropriated Amount									
CFF SOURCES									
LCFF Transfers		8091	0.00	0	.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Current Year		8099	0.00	0	.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		0000	0.00	0	.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES				1			<u></u>		
OTHER STATE REVENUE		8590	0.00	c	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		0590	0.00		0,00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE							1		
OTHER LOCAL REVENUE Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00		00.0	0.00	0.00	0.00	0.0
Sales							0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00)	0.00	0.00			0.0
Interest		8660	0.00)	0.00	(85.13)			
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0		0.00	0.00	0.00	0.00	0.0
Other Local Revenue									0.0
All Other Local Revenue		8699	0.0	2 C	0.00	0.00			
All Other Transfers In from All Others		8799	0.0	D	0.00	0.00			
TOTAL, OTHER LOCAL REVENUE			0.0	0	0.00	(85.13) 0.0	0.00) 0.0
TOTAL, REVENUES			0.0	0	0.00	(85.13) 0.0	0	4
CLASSIFIED SALARIES Classified Support Salaries		2200	0.0	o	0.00	0.0			
		2900	0.0	0	0.00	0.0	0 0.0		
Other Classified Salaries			0.0	0	0.00	0.0	0 0.0	0 0.0	0 0.
EMPLOYEE BENEFITS		3101-310	2 0.0	00	0.00	0.0	0.0		ļ
STRS		3201-320	2 0.	00	0.00	0.0	0.0		
PERS		3301-330	2 0.	00	0.00	0.0	0.0		
OASDI/Medicare/Alternative		3401-340	0.	00	0.00) 0.0	0.0		
Health and Welfare Benefits		3501-350	02 0.	00	0.00) 0.0	00 0.		
Unemployment Insurance		3601-360	02 0.	00	0.00) 0.0	00 0.		
Workers' Compensation		3701-370	02 0.	00	0.00	0.0	00 0.	00 0.0	
OPEB, Allocated		3751-37		00	0.00	0.	00 0.	00 0.0	1
OPEB, Active Employees		3901-39		00	0.0	0 0.	00 0.	00 0.	
Other Employee Benefits				.00	0.0	0 0.	00 0.	00 0.	00 (
TOTAL, EMPLOYEE BENEFITS									
BOOKS AND SUPPLIES		4200	0	.00	0.0	0 0.	.00 0	.00 0.	00
Books and Other Reference Materials		4200		.00	0.0	-	.00 0	.00 0.	00 (
Materials and Supplies		4300	1	.00	0.0		.21 24,421	.00 (24,421.	00)

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2022-23 First Interim Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	19,634.21	24,421.00	(24,421.00)	New
ERVICES AND OTHER OPERATING EXPENDITURES								: 0.00/
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized		5600	0.00	0.00	65,212.35	93,979.00	(93,979.00)	New
Improv ements		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5/50	0.00	• • • •				
Professional/Consulting Services and		5800	0.00	0.00	5,870.00	12,654.00	(12,654.00)	New
Operating Expenditures		3000	0.00				(106 622 00)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	71,082.35	106,633.00	(106,633.00)	New
CAPITAL OUTLAY					0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	
OTHER OUTGO (excluding Transfers of Indirect Costs)					ouegen at the second			
Debt Service				0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00		0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00		0.01
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	90,716.56	131,054.00		1
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00				
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	500,000.00	500,000.00	Ne
INTERFUND TRANSFERS OUT								0.0
Other Authorized Interfund Transfers Out		7619	0.00					
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	
OTHER SOURCES/USES								
SOURCES								
Other Sources						0.0	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0	0.0	, 0.0	
Long-Term Debt Proceeds							0.0	0 0.0
Proceeds from Leases		8972	0.00				-	
All Other Financing Sources		8979	0.0					
(c) TOTAL, SOURCES			0.0	0.0	0 0.0	0.0	0.0	
USES						0 0.0	0 0.0	0 0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0			-		
All Other Financing Uses		7699	0.0					
(d) TOTAL, USES			0.0	0 0.0	0 0.0	0.0	<u> </u>	
CONTRIBUTIONS				0 0.0		0.0	0.0	io 0.

California Dept of Education

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	500,000.00
Total, Restricted Balance		500,000.00

31669510000000 Form 17I D81ZZ15EH7(2022-23)

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

Western Placer Unified Placer County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff Column B & D (F)
A. REVENUES						0.00	0.00	0.0%
1) LCFF Sources		8010-8099	0.00	0.00	0.00		0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	3,000.00	214.3%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.07
5) TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
B. EXPENDITURES						0.00	0.00	0.0%
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00		0.00	0.00		0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
		7100-				1.000	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00		0.0
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL, EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00) 1,400.00	1,966.42	4,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers				0.0	0.00	0.00	0.00) 0.0
a) Transfers In		8900-8929	1) 0.
b) Transfers Out		7600-7629	0.0	0 0.0		-		
2) Other Sources/Uses				0 0.0	0 0.0	0 0.00	0.0	o 0.
a) Sources		8930-8979			-		0.0	0 0.
b) Uses		7630-7699	000000000000000000000000000000000000000		ana ana manana ila		an hannan an taise an	0 0.
3) Contributions		8980-8999	i la partici de la competi	adh chaile an tha	in the second second	5) (1 J. J. S.		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.0					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,400.0	0 1,400.0	0 1,966.4	2 4,400.0	0	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			705 705	00 705 765	no	724,776.0	0 (989.0	0) -0
a) As of July 1 - Unaudited		9791	725,765.		00	0.0		
b) Audit Adjustments		9793				724,776.0	a stran the second	
c) As of July 1 - Audited (F1a + F1b)			725,765.		00	0.0		00 0
d) Other Restatements		9795				724,776.		
e) Adjusted Beginning Balance (F1c + F1d)			725,765.			729,176.		
2) Ending Balance, June 30 (E + F1e)			727,165.	.00 727,165	.00	, 20,		
Components of Ending Fund Balance								
a) Nonspendable					~	0	00	
Revolving Cash		9711			.00		00	
Stores		9712			.00		00	
Prepaid Items		9713		<u>.</u>	.00		00	
All Others		9719	and a straight state	(station of the second of	.00	2월 24일 - 11일 - 11일 - 11일 경험 - 11일 경험 - 11일	.00	
b) Restricted		9740		0.00	0.00	0		
c) Committed					1999	방가에	123234(35)	

Califomia Dept of Education

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned	·							
Other Assignments		9780	727,165.00	727,165.00		729,176.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES				1944-01900				
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

31669510000000 Form 171 D81ZZ15EH7(2022-23)

			2-23 Fir				
Special	Reserve	Fund f	or Other	Than	Capital	Outlay	Projects
-		F	estricte	d Deta	il		

Resource	ion 🗌	2022-23 Projected Totals	
		0.00	1
Total, Restricted Balance			1

31669510000000 Form 17I D81ZZ15EH7(2022-23)

Western Placer Unified Placer County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff Column B & D (F)
A. REVENUES					0.00	0.00	0.00	0.09
1) LCFF Sources		8010-8099	0.00	0.00		0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	4,400.00	3,000.00	214.39
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	1,966.42	4,400.00	0,000.00	
5) TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
B. EXPENDITURES						0.00	0.00	0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.00		0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00		0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
		7100-	dente Maria				0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00		0.
man from the disect Costo		7300-7399	0.00	0.00	0.00	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES			1,400.00	1,400.00	1,966.42	4,400.00		
AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00) 0
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00) 0
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0 0
3) Contributions			0.00	0.00	0.00	0.00)	
4) TOTAL, OTHER FINANCING SOURCES/USES			+					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,400.0	0 1,400.00	1,966.42	2 4,400.00)	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	725,765.0	0 725,765.0	D	724,776.0		
b) Audit Adjustments		9793	0.0	0 0.0	0	0.0	a a ser ser a di tito a	0 (
c) As of July 1 - Audited (F1a + F1b)			725,765.0	0 725,765.0	0	724,776.0		
d) Other Restatements		9795	0.0	0.0	0	0.0	and the state of the	0 0
e) Adjusted Beginning Balance (F1c + F1d)			725,765.0	0 725,765.0	0	724,776.0		
2) Ending Balance, June 30 (E + F1e)			727,165.0	0 727,165.0	0	729,176.0	0	
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.0	0.0	00	0.0		
Stores		9712	0.(0.0	00	0.0	0	
Prepaid Items		9713	0.	0.0	00	0.0		
All Others		9719	0.	00 0.	00	0.	00	
		9740	0.	00 0.	00	0.	00	
b) Restricted			1	WILLIAM		31		

Califomia Dept of Education

escription	Resource Codes	Object Codes	Oríginal Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		ć		, pů človovatí kryvě				
Other Assignments		9780	727,165.00	727,165.00		729,176.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
		8660	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
Interest Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.39
			1,400.00	1,400.00	1,966.42	4,400.00		
TOTAL, REVENUES								
		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: General Fund/CSSF Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
		7612	0.00	0.00	0.00	0.00	0.00	0.0
To: General Fund/CSSF To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
		7619	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT				1				
OTHER SOURCES/USES								
SOURCES								er - Andrew with
Other Sources		8965	0.00) 0.0	0.00) 0.00	0.00) 0.0
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.0	0.00) 0.0	0.00	0.0
(c) TOTAL, SOURCES				1				
USES		7651	0.0	0.0	0 0.00	0.0	0.0	0.
Transfers of Funds from Lapsed/Reorganized LEAs			0.0	0 0.0	0 0.0	0.0	0 0.0	0 0.
(d) TOTAL, USES						1		
CONTRIBUTIONS		8990	0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.
Contributions from Restricted Revenues		0000	0.0		0.0	0 0.0	0.0	0 0.
(e) TOTAL, CONTRIBUTIONS								
TOTAL, OTHER FINANCING SOURCES/USES			0.0	0.0	0.0	0.0	00	

Page 2

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

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

2022-23 First Interim Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	28,035.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,035.52	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
3) Employee Benefits		3000-3999	94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	228,539.93	676,784.00	(676,784.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756.25	1,015,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
b) Transfers Out		7600-7629	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		1
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								-
a) As of July 1 - Unaudited		9791	10,355,176.00	10,355,176.00		10,617,469.00	262,293.00	2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,355,176.00	10,355,176.00		10,617,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,176.00	10,355,176.00		10,617,469.00		
2) Ending Balance, June 30 (E + F1e)			10,052,265.00	10,052,265.00		9,602,334.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,052,265.00	10,052,265.00		9,602,334.00		

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Di, Version 2

2022-23 First Interim Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0:00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		1.5
EDERAL REVENUE							0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00			0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00		0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		0.0
Supplemental Taxes		8618	0.00	0.00) 0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.0	0.00	0.00	0.00		0.
Other		8622	0.0	0.0	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.0	0.0	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.0	0 0.0	0 0.00	0.0	0.00	0.
Sales					_		0.00	0.
Sale of Equipment/Supplies		8631	0.0				-	
Leases and Rentals		8650	0.0					
Interest		8660	0.0	0 0.0	0 28,035.5	2 0.0	0,00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0	0 0.0	0.0	0 0.0	0.00) 0
Other Local Revenue					0.0	0.0	0.00) 0
All Other Local Revenue		8699	0.0			-	-	
All Other Transfers In from All Others		8799	0.0			-		
TOTAL, OTHER LOCAL REVENUE			0.0		<u>}</u>			
TOTAL, REVENUES			0.0	0.0	28,035.5	52 0.0		
CLASSIFIED SALARIES							0.0	0 0
Classified Support Salaries		2200	0.	0.	00 0.0	0.0	0.0	

2022-23 First Interim Building Fund Expenditures by Object

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	68,738.76	206,216.00	(15,801.00)	-8.3%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	6,886.88	20,660.00	(2,526.00)	-13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
MPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	18,694.24	56,082.00	(9,637.00)	-20.79
OASDI/Medicare/Alternative		3301-3302	14,758.00	14,758.00	5,513.44	16,544.00	(1,786.00)	-12.19
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	9,006.16	27,018.00	1,339.00	4.79
Unemployment Insurance		3501-3502	973.00	973.00	362.32	1,087.00	(114.00)	-11.7
Workers' Compensation		3601-3602	2,907.00	2,907.00	1,085.92	3,258.00	(351.00)	-12.1
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
		3901-3902	922.00	922.00	778.60	2,336.00	(1,414.00)	-153.4
Other Employee Benefits TOTAL, EMPLOYEE BENEFITS			94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.1
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.
		4300	0.00	0.00	0.00	0.00	0.00	0.
Materials and Supplies		4400	0.00	0.00	0.00	0.00	0.00	0.
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.
SERVICES AND OTHER OPERATING								
EXPENDITURES				0.00	0.00	0.00	0.00	0.
Subagreements for Services		5100	0.00				0.00	0.
Travel and Conferences		5200	0.00				0.00	0
Insurance		5400-5450	0.00				0.00	0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	a na sana sa sakara	0.00	L V
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00		an the second
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	C
Professional/Consulting Services and Operating		5800	0.00	0.00	5,150.00	5,150.00	(5,150.00)	
Expenditures		5900	0.00	0.00	0.00	0.00	0.00	
Communications TOTAL, SERVICES AND OTHER OPERATING		0000	0.00		5,150.00	5,150.00	(5,150.00)	
EXPENDITURES								1
CAPITAL OUTLAY		6100	0.00	0.0	0.00	0.00	0.00) (
Land		6170	0.00			0.00	0.00	
Land Improvements		6200	0.0			0.00) 0.00) (
Buildings and Improvements of Buildings							0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.0			1)	
Equipment		6400	0.0					
Equipment Replacement		6500	0.0					-
Lease Assets		6600	0.0					-
TOTAL, CAPITAL OUTLAY			0.0	0 0.0	0 0.0	0 0.0	0.0	<u> </u>
OTHER OUTGO (excluding Transfers of Indirect Costs)								A MARKAN AND A MARKAN AND A

California Dept of Education SACS Financial Reporting Software - SACS V2

2022-23 First Interim Building Fund Expenditures by Object

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid -		7435		0.00	0.00	0.00	0.00	0.0%
Proceeds from Bonds		1400	0.00	0.00	228,539.93	676,784.00	(676,784.00)	New
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	228,539.93	676,784.00 1,015,135.00	(676,784.00)	New
TOTAL, EXPENDITURES			302,911.00	302,911.00	344,730.23	1,010,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN				444 440 00	0.00	111,148.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			111,148.00	111,148.00				
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Facilities Fund		7619	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
Other Authorized Interfund Transfers Out		1010	111,148.00		0.00	111,148.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT								
OTHER SOURCES/USES								
SOURCES								
Proceeds		8951	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Sale of Bonds							0.00	
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00) 0.00		0.0
Other Sources		8961	0.00	0.0	0.00	0.00	0.00	0.0
County School Building Aid		0501					0.00	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0.0	0 0.00	0.00)	0.0
Long-Term Debt Proceeds		0074	0.0	0 0.0	0.0	0 0.00	0.0	0.0
Proceeds from Certificates of Participation		8971	0.0	-	-		0.0	0.0
Proceeds from Leases		8972	0.0				0 0.0	0 0.0
Proceeds from Lease Revenue Bonds		8973	0.0	- I			0.0	0 0.0
All Other Financing Sources		8979	0.0	-			0 0.0	0 0.0
(c) TOTAL, SOURCES								
USES								•
Transfers of Funds from Lapsed/Reorganized		7651	0.0	0.0	0.0	0.0	0.0	0.
LEAs		7699	0.0	0.0	0.0	0.0	0.0	0 0.
All Other Financing Uses			0.0	0.0	00 0.0	0.0	0.0	0 0.
(d) TOTAL, USES								
CONTRIBUTIONS		8980	0.	00 0.	00 0.0	00 0.(0.0	00 0.
Contributions from Unrestricted Revenues		8990			00 0.	00 0.0	0.0	00 0.
Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS		0000			00 0.	00 0.1	00 0.	00 0.
(e) TOTAL, CONTRIBUTIONS TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		<u> </u>	0	00 0.	.00 0.	00 0.	00	

Western Placer Unified	2022-23 First Interim Building Fund Restricted Detail	D81ZZ	Form 211 15EH7(2022-23)
Placer County	Building Fund Restricted Detail	Description	2022-23 Projected Totals
Resource		Other Restricted Local	9,602,334.00
9010			9,602,334.00
Total, Restricted Balance			

31669510000000

2022-23 First Interim Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	28,035.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,035.52	0.00		
B. EXPENDITURES	*******							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
3) Employee Benefits		3000-3999	94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	228,539.93	676,784.00	(676,784.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756,25	1,015,135.00	0.00	0.076
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
D. OTHER FINANCING SOURCES/USES			1		·····			
1) Interfund Transfers				A-000111000000000		Are in the second s		
a) Transfers In		8900-8929	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
b) Transfers Out		7600-7629	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,355,176.00	10,355,176.00		10,617,469.00	262,293.00	2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,355,176.00	10,355,176.00		10,617,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,176.00	10,355,176.00		10,617,469.00		
2) Ending Balance, June 30 (E + F1e)			10,052,265.00	10,052,265.00		9,602,334.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,052,265.00	10,052,265.00		9,602,334.00		

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31669510000000 Form 211 D81ZZ15EH7(2022-23)

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2022-23 First Interim Building Fund Expenditures by Object

Western	Placer	Unified
Placer C	ounty	

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	(ColB& (ColB& C)	6 Diff Column 3 & D F)
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00				
d) Assigned				0.00		0.00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated				0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00				
FEDERAL REVENUE				0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00				
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other				0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00				0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00				0.00	0.0%
All Other State Revenue		8590	0.00				0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00			
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies					0.00	0.00	0.00	0.0%
Secured Roll		8615	0.0		•			0.0%
Unsecured Roll		8616	0.0					0.0%
Prior Years' Taxes		8617	0.0			•		0.0%
Supplemental Taxes		8618	0.0	0 0.0	0.0			
Non-Ad Valorem Taxes					0.0	0.00	0.00	0.09
Parcel Taxes		8621	0.0			•		0.09
Other		8622	0.0	0 0.0	0.0			-
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.0	00 0.	00 0.0	0.0	0.00	0.0
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.1	0.00	00 0.0	0.0	0	0.0
Sales		8631	0	00 0.	00 0.0	0.0	0 0.00	0.0
Sale of Equipment/Supplies		8650			.00 0.	00 0.0	0.0	0.0
Leases and Rentals		8660			.00 28,035.	52 0.0	0.0	0.0
Interest							0.0	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.	00 0	.00 0.	00 0.0	00	0.0
Other Local Revenue		8699	0	.00 0	.00 0.	.00 0.	0.0 0.0	0 0.0
All Other Local Revenue		8799			0.00 0	.00 0.	0.0	
All Other Transfers In from All Others		0193			28,035	.52 0.	00 0.0	0.0.
TOTAL, OTHER LOCAL REVENUE					0.00 28,035	.52 0.	00	
TOTAL, REVENUES			<u>`</u>					
CLASSIFIED SALARIES Classified Support Salaries		2200		0.00	0.00 C	0.00 0.	00 0.0	0.

2022-23 First Interim Building Fund Expenditures by Object

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators'		2300	190,415.00	190,415.00	68,738.76	206,216.00	(15,801.00)	-8.3%
Salaries		2400	18,134.00	18,134.00	6,886.88	20,660.00	(2,526.00)	-13.9%
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2000	208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
TOTAL, CLASSIFIED SALARIES								
		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
STRS		3201-3202	46,445.00	46,445.00	18,694.24	56,082.00	(9,637.00)	-20.7
PERS		3301-3302	14,758.00	14,758.00	5,513.44	16,544.00	(1,786.00)	-12.1
OASDI/Medicare/Alternative		3401-3402	28,357.00	28,357.00	9,006.16	27,018.00	1,339.00	4.7
Health and Welfare Benefits		3501-3502	973.00	973.00	362.32	1,087.00	(114.00)	-11.7
Unemployment Insurance		3601-3602	2,907.00	2,907.00	1,085.92	3,258.00	(351.00)	-12.1
Workers' Compensation		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees			922.00	922.00	778.60	2,336.00	(1,414.00)	-153.4
Other Employee Benefits		3901-3902	94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.
TOTAL, EMPLOYEE BENEFITS		·····	94,362.00	54,002.00	1 00, 110.00			
BOOKS AND SUPPLIES		1000	0.00	0.00	0.00	0.00	0.00	0.
Books and Other Reference Materials		4200	0.00	0.00		0.00	0.00	0.
Materials and Supplies		4300	0.00	0.00		0.00	0.00	0.
Noncapitalized Equipment		4400	0.00			0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00			
SERVICES AND OTHER OPERATING EXPENDITURES						0.00	0.00	0.
Subagreements for Services		5100	0.00	0.00			0.00	0
Travel and Conferences		5200	0.00	0.00			0.00	
Insurance		5400-5450	0.00	0.00	0.00		0.00	0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized		5600	0.00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund		5750	0.00) 0.00	0.00	0.00	0.00	C
Professional/Consulting Services and Operating							(5,150.00)	
Expenditures		5800	0.00) 0.0				
Communications		5900	0.00	0.0	0.00	0.00	0.00	C
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.0	0 5,150.00	5,150.00	(5,150.00)	-
CAPITAL OUTLAY								
Land		6100	0.00	0.0				
Land Improvements		6170	0.0	0 0.0	0 0.0			
Buildings and Improvements of Buildings		6200	0.0	0 0.0	0 0.0	0.00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.0	0 0.0	0.0	0.0	0.00	
Equipment		6400	0.0	0 0.0	0.0	0 0.0	0.0	
Equipment Replacement		6500	0.0	0.0	0.0	0 0.0	0.0	D
		6600	0.0	0.0	0.0	0 0.0	0.0	D
			0.0	0.0	0.0	0 0.0	0.0	0
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of								
Indirect Costs)			1					

2022-23 First Interim Building Fund Expenditures by Object

All Other Transfers Out to All Others 7299 0.00 0.00 0.00 0.00 0.00 Datk Service Rpayment of Statk School Building Fund Ald - 7435 0.00	Col B & Colu D) B & E E) (F)	(Col B & D)	d (C als D	Projected Year Totals (D)		oard pproved perating udget 3)	Driginal Budget (A)	Object Codes	Resource Codes	Description
Debl Sarvice . <t< td=""><td>0.00 0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>7299</td><td></td><td>All Other Transform Out to All Others</td></t<>	0.00 0	0.00	0.00	0.00	0.00	0.00	0.00	7299		All Other Transform Out to All Others
Repayment of State School Building Fund Ala- Proceeds from Bonds 7435 0.00 0.00 0.00 0.00 Doth Service - Interest 7438 0.00 0.00 228,539.93 676,784.00 (676,78 Other Debt Service - Interest 7439 0.00 0.00 20.03 226,539.93 676,784.00 (676,78 IOTAL, CHER OUTGO (excluding Transfers of Indect Casts) 302,911.00 302,911.00 304,782.55 1,015,135.00 Internet Casts Internet Casts <t< td=""><td>ans soomaa Ta</td><td>Provide a second se</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	ans soomaa Ta	Provide a second se								
Proceeds from Bonds 7438 0.00 0.00 228,538.93 678,784.00 (678,78 Debt Service - Interest 7439 0.00 101,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 0.00 0.00 0.00 0.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 10.00 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	0.00 0	0.00	0.00	0.0	0.00	0.00	,	7435	I Aid -	
Debt Service - Interest 7435 0.00 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 0.00 111,148.00 111,148.00 0.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 111,148.00 10.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(676,784.00)	(676,784.00)			1		1	7400		Proceeds from Bonds
Other Debt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 TOTAL, OTHER OUTCO (excluding Transfers of Indract Costs) 302,911.00 322,913.00 344,756.25 1,015,135.00 INTERFUND TRANSFERS IN Other Authorized Inferf und Transfers IN 8919 111,148.00 111,148.00 0.00 0.00 0.00 111,148.00 (a) TOTAL, INTERFUND TRANSFERS IN 111,148.00 111,148.00 0.00 0.00 0.00 111,148.00 (a) TOTAL, INTERFUND TRANSFERS OUT 111,148.00 111,148.00 0.00 0.00 0.00 111,148.00 Other Authorized Interfund Transfers Out 7619 111,148.00 111,148.00 0.00 0.00 111,148.00 Other Authorized Interfund Transfers Out 7619 111,148.00 111,148.00 0.00 0.00 0.00 0.00 Proceeds from Sale of Bonds 8951 0.00 0.00 0.00 0.00 0.00 Proceeds from Sale of Bonds 8951 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00	0.00						7438		
TOTAL, OTHER OUTGO (secluding Transfers of Indirect Costs) 0.00 0.00 228.339.3 676,764.00 OTAL, EXPENDITURES 302,911.00 302.911.00 302.911.00 304.766.25 1,015.135.00 INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN 111,148.00 111,148.00 0.00 111,148.00 INTERFUND TRANSFERS OUT 111,148.00 111,148.00 0.00 0.00 111,148.00 Other Authorized Interfund Transfers Out 7619 111,148.00 111,148.00 0.00 111,148.00 Other Authorized Interfund Transfers Out 7619 111,148.00 111,148.00 0.00 111,148.00 Other Authorized Interfund Transfers Out 7619 111,148.00 111,148.00 0.00 111,148.00 OTHER SOURCES/ Proceeds from Sale of Bonds 9951 0.00 0.00 0.00 0.00 Proceeds from Sale of Bonds 9951 0.00 0.00 0.00 0.00 Proceeds from Sale of Bonds 9951 0.00 0.00 0.00 0.00 Proceeds from Funds of Land/Buildings <t< td=""><td>(070 704 00)</td><td>(070 704 00)</td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>7439</td><td></td><td>Other Debt Service - Principal</td></t<>	(070 704 00)	(070 704 00)			0.00	0.00	0.00	7439		Other Debt Service - Principal
TOTAL, EXPENDITURES 302,91/10 301,91/10	(676,784.00)	(676,784.00)	784.00						rs of	
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SOURCES Proceeds 970 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>501</td><td></td></t<>									501	
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County School Building Aid 8961 0.00 0.00 0.00 0.00 Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 0.00 0.00 Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 Proceeds from Leases 8972 0.00 0.00 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00 0.00 0.00 USES Transfers of Funds from Lapsed/Reorganized 7651 0.00 0.00 0.00 0.00 (d) TOTAL, USES 0.00 0.00 0.00 0.00 0.00 0.00 Contributions from Unrestricted Revenues 8980 0.00 0.00 0.00 0.00 Contributions from Restricte			0.00		0.00	0.00	0.00	8953	01	
County School Building Ald Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 0.00 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 0.00 0.00 0.00 Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 Proceeds from Leases 8972 0.00 0.00 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.00 0.00 0.00 (c) TOTAL, SOURCES 8979 0.00	0.00	, 0.00	0.00	00 00	0 0.00	0.00	0.00	8961		
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Proceeds from Certificates of Participation 8971 0.00			0.00	00	0 0.0	0.0	0.00	8965		Lapsed/Reorganized LEAs
Proceeds from Certificates of Participation 607.1 0.00 0.0	0.00	ე 0.00	0.00	00	0.0	0.0	0.00	0074		
Proceeds from Leases 8972 0.00<	0.00	0.0	0.00	00					ipation	Proceeds from Certificates of Participatio
Proceeds from Lease Revenue Bonds 8973 0.00	0.00	0.0	0.00	00						
All Other Financing Sources 5979 0.00 </td <td>0.00</td> <td>0 0.0</td> <td>0.00</td> <td>.00</td> <td></td> <td></td> <td></td> <td></td> <td>ds</td> <td>Proceeds from Lease Revenue Bonds</td>	0.00	0 0.0	0.00	.00					ds	Proceeds from Lease Revenue Bonds
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Transfers of Funds from Lapsed/Reorganized 7651 0.00<										(c) TOTAL, SOURCES
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All Other Financing Uses 7699 0.00 0	0	00		.00	00 0.	0.	0.0	7651	anized	
All Other Financing Uses 0.00 0				.00	00 0.	0.	0.0	7699		
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Contributions from Unrestricted Revenues 8980 0.00 0.00 Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00					1					
Contributions from Unrestricted Revenues 8990 0.00 0.00 0.00 0.00 Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00			0.0	0.00	.00 0.	o 0.	0.0	8980	100	
Contributions from Restricted Revenues			0.0	00.00	.00 0.	0 0.	0.0			
	0.00	00 0.	-0.0	0.00	.00 0.	0 0	0.		5	
(e) TOTAL, CONTRIBUTIONS 0.00 TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.00	20	.00	0.0	0.00					/USES	

	2022-23 First Interim
	Building Fund
estern Placer Unified	Restricted Detail
acer County	

Western Placer Unified Placer County	Restricted Detail	D81ZZ	15EH7(2022-23)
Resource		Description	2022-23 Projected Totals
9010		Other Restricted Local	9,602,334.00
Total, Restricted Balance			9,602,334.00

2022-23 First Interim Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Dat e (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00	39,214.00	1.0%
5) TOTAL, REVENUES			4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,570.00	106,570.00	38,581.12	115,902.00	(9,332.00)	-8.8%
3) Employee Benefits		3000-3999	45,164.00	45,164.00	16,881.67	50,995.00	(5,831.00)	-12.9%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	41,952.97	120,759.00	(115,759.00)	-2,315.2%
5) Services and Other Operating Expenditures		5000-5999	135,000.00	135,000.00	113,229.07	235,099.00	(100,099.00)	-74.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			291,734.00	291,734.00	210,644.83	522,755.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,728,266.00	3,728,266.00	831,543.21	3,536,459.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,050,000.00)	(1,050,000.00)	0.00	(1,050,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,678,266.00	2,678,266.00	831,543.21	2,486,459.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance							0.40.070.00	
a) As of July 1 - Unaudited		9791	8,012,458.00			8,356,431.00		
b) Audit Adjustments		9793	0.00			0.00		0.0
c) As of July 1 - Audited (F1a + F1b)			8,012,458.00			8,356,431.00		
d) Other Restatements		9795	0.00			0.00	- Alexandra de provisióne	0.0
e) Adjusted Beginning Balance (F1c + F1d)			8,012,458.00	8,012,458.00		8,356,431.00		
2) Ending Balance, June 30 (E + F1e)			10,690,724.00	10,690,724.00		10,842,890.00		
Components of Ending Fund Balance								1
a) Nonspendable								1
Revolving Cash		9711	0.00	0.00		0.00	1	
Stores		9712	0.00	0.00	1	0.00	1	
Prepaid Items		9713	0.00	0.00)	0.00)	
All Others		9719	0.00	0.00)	0.00)	
b) Legally Restricted Balance		9740	10,690,724.00	10,690,724.00) (* 1997) 1997	11,036,248.00) 법령 문제하는	

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund Di Vorgion 2

2022-23 First Interim Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	D)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(193,358.00)		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other							0.00	0.0
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies						0.00	0.00	0.0
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00		0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes							0.00	0.0
Parcel Taxes		8621	0.00		0.00		0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	t	8625	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0
Sales			0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00					
Interest		8660	20,000.00	20,000.00	20,040.04			-
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0	0.00	0.00	0.00	0.00	0.
Fees and Contracts		0004	4,000,000.0	4,000,000.00	1,015,247.50	4,019,214.00	19,214.00	0.
Mitigation/Developer Fees		8681	4,000,000.0	4,000,000,000	.,			
Other Local Revenue		0000	0.0	0.0	0.0	0.00	0.00	0
All Other Local Revenue		8699	0.0	-				
All Other Transfers In from All Others		8799	4,020,000.0		-) 1
TOTAL, OTHER LOCAL REVENUE				_				
TOTAL, REVENUES			4,020,000.0	u 4,020,000.0	· · · · · · · · · · · · · · · · · · ·			<u>98</u>
CERTIFICATED SALARIES					0 0.0	0 0.0	0.00) 0
Other Certificated Salaries		1900	0.0		-	-		
TOTAL, CERTIFICATED SALARIES			0.0	0.0	0.0			-
CLASSIFIED SALARIES					0 0.0	0.0	0 0.0	
Classified Support Salaries		2200	0.0	0.0	0.0	0.0		-

2022-23 First Interim Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	98,798.00	98,798.00	35,629.60	107,047.00	(8,249.00)	-8.3%
Clerical, Technical and Office Salaries		2400	7,772.00	7,772.00	2,951.52	8,855.00	(1,083.00)	-13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2000	106.570.00	106,570.00	38,581.12	115,902.00	(9,332.00)	-8.8%
EMPLOYEE BENEFITS			,					
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,858.00	23,858.00	9,582.36	28,787.00	(4,929.00)	-20.7%
OASDI/Medicare/Alternative		3301-3302	7,149.00	7,149.00	2,493.55	7,780.00	(631.00)	-8.8%
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	3,746.00	11,238.00	70.00	0.6%
Unemployment Insurance		3501-3502	506.00	506.00	184.20	554.00	(48.00)	-9.5%
Workers' Compensation		3601-3602	1,520.00	1,520.00	555.00	1.667.00	(147.00)	-9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	823.00	823.00	320.56	969.00	(146.00)	-17.7%
TOTAL, EMPLOYEE BENEFITS			45,164.00	45,164.00	16,881.67	50,995.00	(5,831.00)	-12.9%
BOOKS AND SUPPLIES	······							
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	3,952.97	67,262.00	(62,262.00)	-1,245.2%
Noncapitalized Equipment		4400	0.00	0.00	38,000.00	53,497.00	(53,497.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	41,952.97	120,759.00	(115,759.00)	-2,315.2%
SERVICES AND OTHER OPERATING EXPENDITURES							<u></u>	
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	546.00	(546.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,000.00	135,000.00	113,229.07	234,553.00	(99,553.00)	-73.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,000.00	135,000.00	113,229.07	235,099.00	(100,099.00)	-74.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DTHER OUTGO (excluding Transfers of ndirect Costs)								
Other Transfers Out								0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.078
Debt Service						0.00	0,00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.070
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,734.00	291,734.00	210,644.83	522,755.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN					0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.07
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds					0.00	0.00	0.00	0.0
Proceeds from Certificates of Participation	1	8971	0.00	0.00				
Proceeds from Leases		8972	0.00	0.00				
Proceeds from Lease Revenue Bonds		8973	0.00	0.00				-
All Other Financing Sources		8979	0.00	0.00				
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00		
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00					0.0
All Other Financing Uses		7699	0.00				-	
(d) TOTAL, USES			0.00	0.0	0.00	0.0	0 0.00	
CONTRIBUTIONS								0 0.(
Contributions from Unrestricted Revenues		8980	0.00					
Contributions from Restricted Revenues		8990	0.00					
(e) TOTAL, CONTRIBUTIONS			0.00	0.0	0 0.0	0.0	0 0.0	0 0.(
TOTAL, OTHER FINANCING SOURCES/USES			(1.050.000.00) (1,050,000.00	0.0	0 (1,050,000.0	0)	
(a - b + c - d + e)			(1,030,000.00	(1,000,000.0	<u>, 1</u>			

Western Placer Unified Placer County	2022-23 First Interim Capital Facilities Fund Restricted Detail		3166951000000 Form 25i D81ZZ15EH7(2022-23			
Resource		Description	2022-23 Projected Totals			
9010		Other Restricted Local	11,036,248.00			
Total, Restricted Balance			11,036,248.00			

2022-23 First Interim County School Facilities Fund Expenditures by Object

31669510000000 Form 35I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	25,325.80	25,326.00	25,326.00	New
5) TOTAL, REVENUES			0.00	0.00	25,325.80	25,326.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	25,325.80	25,326.00		
D. OTHER FINANCING SOURCES/USES					1			
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	25,325.80	25,326.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						an an ann an		
a) As of July 1 - Unaudited		9791	35,649.00	35,649.00		10,336,716.00	10,301,067.00	28,895.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,649.00	35,649.00		10,336,716.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,649.00	35,649.00		10,336,716.00		
2) Ending Balance, June 30 (E + F1e)			35,649.00	35,649.00		10,362,042.00		
Components of Ending Fund Balance								-
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		1
b) Legally Restricted Balance		9740	35,649.00	35,649.00		10,362,042.00		

Califomia Dept of Education

SACS Financial Reporting Software - SACS V2

2022-23 First Interim County School Facilities Fund Expenditures by Object

31669510000000 Form 35i D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned					а., с. с. с.		·	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.05
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	0.00	0.00	25,325.80	25,326.00	25,326.00	Ne
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	25,325.80	25,326.00	25,326.00	Ne
TOTAL, REVENUES			0.00	0.00	25,325.80	25,326.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS					ſ			
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
			<u> </u>					÷.•,

Board Original % Diff Approved Description Resource Object Actuals Projected Difference Operating Budget Codes To Date Column Codes Year Totals (Col B & D) (A) 8 & D Budget (C) (D) (E) (F) (B) Materials and Supplies 4300 0.00 0.00 0.00 0.00 0.00 0.0% Noncapitalized Equipment 4400 0.00 0.00 0.00 0.00 0.00 0.0% TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.00 0.00 0.00 0.0% SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 0.00 0.00 0.00 0.00 0.00 0.0% Travel and Conferences 5200 0.00 0.00 0.00 0.00 0.00 0.0% Insurance 5400-5450 0.00 0.00 0.00 0.00 0.00 0.0% Operations and Housekeeping Services 5500 0.00 0.00 0.00 0.00 0.00 0.0% Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 0.00 0.00 0.00 Transfers of Direct Costs 0.0% 5710 0.00 0.00 0.00 0.00 0.00 0.0% Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.00 0.00 0.00 0.0% Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00 0.00 0.00 0.00 0.0% Communications 5900 0.00 0.00 0.00 0.00 0.00 0.0% TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 0.00 0.00 0.00 0.00 0.00 0.0% CAPITAL OUTLAY Land 6100 0.00 0.00 0.00 0.00 0.00 0.0% Land Improvements 6170 0.00 0.00 0.00 0.00 0.00 0.0% Buildings and Improvements of Buildings 6200 0.00 0.00 0.00 0.00 0.00 0.0% Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 0.00 0.00 0.00 0.0% Equipment 6400 0.00 0.00 0.00 0.00 0.00 0.0% Equipment Replacement 6500 0.00 0.00 0.00 0.00 0.00 0.0% Lease Assets 6600 0.00 0.00 0.00 0.00 0.00 0.0% TOTAL, CAPITAL OUTLAY 0.00 0.00 0.00 0.00 0.00 0.0% OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools 7211 0.00 0.00 0.00 0.00 0.00 0.0% To County Offices 7212 0.00 0.00 0.00 0.00 0.00 0.0% To JPAs 7213 0.00 0.00 0.00 0.00 0.00 0.0% All Other Transfers Out to All Others 7299 0.00 0.00 0.00 0.00 0.00 0.0% Debt Service Debt Service - Interest 7438 0.00 0.00 0.00 0.00 0.00 0.0% Other Debt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 0.0% TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 0.00 0.00 0.0% TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN To: State School Building Fund/County School Facilities 8913 Fund From: All Other Funds 0.00 0.00 0.00 0.00 0.00 0.0% Other Authorized Interfund Transfers In

8919

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Western Placer Unified **Placer County**

2022-23 First Interim **County School Facilities Fund** Expenditures by Object

2022-23 First Interim County School Facilities Fund Expenditures by Object

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

Wester	n Placer	Unified
Placer	County	

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	10,362,042.00
Total, Restricted Balance		10,362,042.00

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

31669510000000 Form 401 D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		. <u> </u>					1	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.7%
5) TOTAL, REVENUES			6,000.00	6,000.00	5,246.35	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400-					0.00	
		7499	0.00	0.00	0.00	0.00		0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	5,246.35	10,000.00		
D. OTHER FINANCING SOURCES/USES			1					
1) Interfund Transfers								e para de la constanta da constan
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	24,104.00	(24,104.00)	Ne
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(24,104.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	5,246.35	(14,104.00)		ĺ
F. FUND BALANCE, RESERVES	*******							
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,907,803.00	1,907,803.00		1,909,170.00	1,367.00	0.19
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,907,803.00	1,907,803.00		1,909,170.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,907,803.00	1,907,803.00		1,909,170.00		
2) Ending Balance, June 30 (E + F1e)			1,913,803.00	1,913,803.00		1,895,066.00		
Components of Ending Fund Balance								
a) Nonspendable						Transformer and the second secon		
Revolving Cash		9711	0.00	0.00		0.00	-	
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
		9719 9740	1,913,803.00	1,913,803.00		1,895,066.00		
b) Legally Restricted Balance c) Committed		J/40	1,910,000.00	1,913,003.00		1,000,000.00		

SACS Financial Reporting Software - SACS V2

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

31669510000000 Form 401 D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned				×				
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.7
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.04
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.79
TOTAL, REVENUES			6,000.00	6,000.00	5,246.35	10,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00		0.00	0.00	0.00	0.0

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

31669510000000 Form 401 D81ZZ15EH7(2022-23)

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	,	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00		0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00		0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00		0.00	0.0
Lease Assets		6600	0.00	0.00	0.00		0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.0					
To County Offices		7212	0.0					
To JPAs		7213	0.0	0 0.0				
All Other Transfers Out to All Others		7299	0.0	0 0.0	0.00	0.00	0.00	0.
Debt Service								
Debt Service - Interest		7438	0.0	0 0.0				
Other Debt Service - Principal		7439	0.0	0.0	0 0.00	0.00	0.00) 0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.0	0.0	0 0.0	0.00	0.00	0 0
TOTAL, EXPENDITURES			0.0	0.0	0 0.0	0 0.00)	
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.0	0.0				
Other Authorized Interfund Transfers In		8919	0.0	0.0	0.0			
(a) TOTAL, INTERFUND TRANSFERS IN			0.0	0.0	0.0	0 0.0	0.0	0 0

/estern Placer Unified S lacer County	2022-23 First Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object							31669510000000 Form 40I D81ZZ15EH7(2022-23)		
Description	Resource Codes	Object Codes	Original Budg e t (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)		
INTERFUND TRANSFERS OUT										
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%		
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	24,104.00	(24,104.00)	Nev		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	24,104.00	(24,104.00)	Nev		
OTHER SOURCES/USES										
SOURCES										
Proceeds										
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0		
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0		
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0		
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0		
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0		
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0		
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0		
USES								0.0		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0		
All Other Financing Uses		7699	0.00			0.00		0.0		
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0		
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	0.00			0.00				
Contributions from Restricted Revenues		8990	0.00			0.00				
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0		
TOTAL, OTHER FINANCING SOURCES/USES						(04.101.00)				
(a - b + c - d + e)			0.00	0.00	0.00	(24,104.00)		1		

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

1,895,066.00

Placer County	Restricted Detail	D81ZZ	15EH7(2022-23)
Resource		Description	2022-23 Projected Totals
9010		Other Restricted Local	1,895,066.00

Total, Restricted Balance

Western Placer Unified

2022-23 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

31669510000000 Form 49I D81ZZ15EH7(2022-23)

No. of the state of the second s	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columr B & D (F)
. REVENUES								0.00
1) LCFF Sources	·	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	9,188,052.00	9,188,052.00	880,716.59	9,218,052.00	30,000.00	0.3
5) TOTAL, REVENUES			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00		
3. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0,00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	28,000.00	28,000.00	6,500.00	28,000.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	7,283,371.00	7,283,371.00	4,911,857.29	7,283,371.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			7,311,371.00	7,311,371.00	4,918,357.29	7,311,371.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,876,681.00	1,876,681.00	(4,037,640.70)	1,906,681.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.
2) Other Sources/Uses					(president and president and			
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,926,681.00	2,926,681.00	(4,037,640.70)	2,956,681.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								-
a) As of July 1 - Unaudited		9791	18,999,635.00			19,343,539.00		
b) Audit Adjustments		9793	0.00			0.00	NAME OF A DESCRIPTION OF A	0
c) As of July 1 - Audited (F1a + F1b)			18,999,635.00	18,999,635.00		19,343,539.00	a second contractions	
d) Other Restatements		9795	0.00	0.00		0.00	1.45.05.65.65.05 6 00	0
e) Adjusted Beginning Balance (F1c + F1d)			18,999,635.00	18,999,635.00)	19,343,539.00		
2) Ending Balance, June 30 (E + F1e)			21,926,316.00	21,926,316.00)	22,300,220.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00)	0.00		2000 1000 1000
Stores		9712	0.00	0.00)	0.00	U	
Prepaid Items		9713	0.00	0.00)	0.00)	1
All Others		9719	0.00	0.00	5	0.00)	1
		9740	21,926,316.00	21,926,316.00		22,300,220.00		

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Di, Version 2

2022-23 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

31669510000000 Form 49I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		4
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE			1					
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	6,653,052.00	6,653,052.00	10,144.94	6,653,052.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	39,476.03	65,000.00	30,000.00	85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500,000.00	2,500,000.00	831,095.62	2,500,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00	30,000.00	0.3%
TOTAL, REVENUES			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00		
CLASSIFIED SALARIES			1					
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Di, Version 2

2022-23 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

31669510000000 Form 491 D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	. 0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS						1		1
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								0.070
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1100	0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		******						
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00		
Rentals, Leases, Repairs, and Noncapitalized		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	-0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,000.00	28,000.00	6,500.00	28,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,000.00	28,000.00	6,500.00	28,000.00	0.00	0.0%
CAPITAL OUTLAY					,			
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	NU 488-80-480 484			0.00			0.00	0.070
Other Transfers Out								
Transfers of Pass-Through Revenues								

2022-23 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

31669510000000 Form 49I D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	4,781,624.00	4,781,624.00	2,485,110.29	4,781,624.00	0.00	0.0%
Other Debt Service - Principal		7439	2,501,747.00	2,501,747.00	2,426,747.00	2,501,747.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,283,371.00	7,283,371.00	4,911,857.29	7,283,371.00	0.00	0.0%
TOTAL, EXPENDITURES			7,311,371.00	7,311,371.00	4,918,357.29	7,311,371.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds					an and a second second			
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized		7651					0.00	0.0%
LEAs		7031	0.00					_
All Other Financing Uses		7699	0.00					
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00) 0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00					
Contributions from Restricted Revenues		8990	0.00					
(e) TOTAL, CONTRIBUTIONS			0.00	0.0	0.00	0.00	0.0) 0.0'
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,050,000.00	1,050,000.0	0.00	1,050,000.00	b	

Placer County	Restricted Detail	D812.	215EH/(2022-23)
Resource		Description	2022-23 Projected Totals
9010		Other Restricted Local	22,300,220.00
Total, Restricted Balance			22,300,220.00

Western Placer Unified

2022-23 First Interim Retiree Benefit Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010- 8099	0.00	0.00	0.00	[°] 0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	19.84	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	19.84	0.00		
B. EXPENSES								
1) Certificated Salaries		1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000- 5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	2 - sector setter a setter a setter a	0.00	0.00		0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		+
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	19.84	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900- 8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930- 8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630- 7699	1	0.00	0.00	0.00	0.0	0.0
3) Contributions		8980- 8999		1999년 - 1997년 - 1997년 - 1997년 -	45.00000000000000	Sefer a control a recerci		0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.0	0 0.00	0.00	0.0	0	
E. NET INCREASE (DECREASE) IN						-		
NET POSITION (C + D4)			0.0	0 0.00) 19.84	0.0	0	
F. NET POSITION								
1) Beginning Net Position							_	
a) As of July 1 - Unaudited		9791	7,420.0	0 7,420.00)	7,315.0		
b) Audit Adjustments		9793	0.0	0.0	o	0.0	0.0	0.0

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			7,420.00	7,420.00		7,315.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,420.00	7,420.00		7,315.00		
2) Ending Net Position, June 30 (E + F1e)			7,420.00	7,420.00		7,315.00		
Components of Ending Net Position						1-CHRONING AND		
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,420.00	7,420.00		7,315.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	19.84	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	19.84	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	19.84	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN							****	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								- And - A
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource Description	2022-23 Projected Totals	
Total, Restricted Net Position	0.00	

2022-23 First Interim Foundation Private-Purpose Trust Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	,	8010- 8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	440.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	440.28	0.00		
B. EXPENSES								
1) Certificated Salaries		1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000- 5999	0.00	0.00	800.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	800.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(359.72)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								-
a) Transfers In		8900- 8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600- 7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses					-			
a) Sources		8930- 8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630- 7699	0.0	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980- 8999	0.0	0.00	0.00	22 MARTIN 11		0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.0	0 0.00	0.00	0.00)	
E. NET INCREASE (DECREASE) IN								
NET POSITION (C + D4)			0.0	0 0.00) (359.72) 0.0)	
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791				162,727.0		
b) Audit Adjustments		9793	0.0	0.0	o passas	0.0	0 0.0	0 0.

2022-23 First Interim Foundation Private-Purpose Trust Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			162,775.00	162,775.00		162,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,775.00	162,775.00		162,727.00		
2) Ending Net Position, June 30 (E + F1e)			162,775.00	162,775.00		162,727.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	162,775.00	162,775.00		162,727.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
		8660	0.00	0.00	440.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	440.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	440.28	0.00		
CERTIFICATED SALARIES				1			<u> </u>	
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1000	0.00	0.00	0.00	0.00	0.00	0.0%
				1				
CLASSIFIED SALARIES Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.070
EMPLOYEE BENEFITS		2404	1					
STRS		3101- 3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601- 3602	0.00	0.00	0.00	0.00	0.00	0.0%
		3701-	1				0.00	

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2022-23 First Interim Foundation Private-Purpose Trust Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751- 3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901- 3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400- 5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	800.00	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	800.00	0.00	0.00	0.0
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENSES			0.00	0.00	800.00	0.00		1
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES				Barda and a second a				
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00					
All Other Financing Sources		8979	0.00					
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00) 0.
USES						-	L. A ROUTE WAY	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00			
All Other Financing Uses		7699	0.00	0.00	0.00	0.00		
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0 0

Vestern Placer Unified Placer County	2022-23 Foundation Priva Expendit		se Trust Fund	d				9510000000 Form 73l H7(2022-23
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	а.	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					-			
(a + c - d + e)			0.00	0.00	0.00	0.00		

2022-23 Projected Totals	
0.00	

2022-23 First Interim AVERAGE DAILY ATTENDANCE

31 66951 0000000 Form Al D81ZZ15EH7(2022-23)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT	P					
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)	7,053.05	7,053.05	7,079.14	7,079.14	26.09	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA						der vicine war
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.09
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	7,053.05	7,053.05	7,079.14	7,079.14	26.09	0.09
5. District Funded County Program ADA				T		1
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0
b. Special Education-Special Day Class	18.67	18.67	14.52	14.52	(4.15)	-22.0
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0
g. Total, District Funded County Program ADA					(1.15)	-22.0
(Sum of Lines A5a through A5f)	18.67	18.67	14.52	14.52	. (4.15)	-22.0
6. TOTAL DISTRICT ADA				7 000 00	04.04	0.0
(Sum of Line A4 and Line A5g)	7,071.72					
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)			1	. .	1	1

Unified	
Western Placer	Placer County

First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			20,447,968.00	15,932,409.00	9,212,080.00	8,238,088.00	2,825,517.00	547,920.00	35,536,976.00	30,785,971.00
B. RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,690,924.00	1,690,924.00	3,391,481.00	3,066,461.00	3,043,664.00	3,391,481.00	3,043,664.00	3,043,664.00
Property Taxes	8020- 8079		21,808.00	154.00	1,152,090.00		200,684.00	34,373,961.00	133,916.00	
Miscellaneous Funds	8080- 8099			(1,046,036.00)	(2,092,074.00)	(1,417,513.00)	(1,394,716.00)	(1,468,830.00)	(1,468,830.00)	(1,468,830.00)
Federal Revenue	8100- 8299			2,155.00	327,929.00	14,438.00	33,000.00	4,355.00	1,998,226.00	305.00
Other State Revenue	8300- 8599		169,001.00	169,001.00	304,204.00	304,204.00	3,369,477.00	651,266.00	6,267,561.00	266,626.00
Other Local Revenue	8600- 8799		251,988.00	234,717.00	518,209.00	486,399.00	605,742.00	783,871.00	430,415.00	386,669.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			2,133,721.00	1,050,915.00	3,601,839.00	2,453,989.00	5,857,851.00	37,736,104.00	10,404,952.00	2,228,434.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,011,343.00	3,577,465.00	3,494,117.00	3,574,130.00	3,633,272.00	194,651.00	6,869,525.00	3,518,113.00
Classified Salaries	2000- 2999		979,678.00	1,091,993.00	1,182,945.00	1,167,255.00	1,235,556.00	175,453.00	2,268,837.00	1,234,842.00
Employ ee Benefits	3000- 3999		1,681,252.00	1,876,530.00	1,888,150.00	1,894,750.00	1,834,254.00	89,181.00	3,635,968.00	1,863,519.00
Books and Supplies	4000- 4999		69,121.00	239,434.00	795,735.00	376,366.00	461,764.00	1,425,510.00	642,396.00	497,855.00
Services	5000- 5999		745,962.00	1,274,015.00	569,810.00	1,253,514.00	872,495.00	849,397.00	1,698,320.00	582,833.00
Capital Outlay	6000- 6599			66,229.00	28,754.00	2,851.00	40,011.00	47,223.00	23.00	2,806.00
Other Outgo	7000- 7499									8,911.00
Interfund Transfers Out	7600- 7629									

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First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			6,487,356.00	8,125,666.00	7,959,511.00	8,268,866.00	8,077,352.00	2,781,415.00	15,115,069.00	7,708,879.00
D. BALANCE SHEET ITEMS									*******	
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299		2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	26,117.00	77,138.00	42,177.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330								And an and the second	
Other Current Assets	9340									
Lease Receiv able	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		00.00	2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599		2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(8,250.00)	118,026.00	254,353.00
Due To Other Funds	9610									
Current Loans	9640			ana ar a sa a sa a ana anna anna anna an		and you an addression of the state				
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696					a ana kana ananya kabuna ing kana kana kana kana kana kana kana ka			an gan an a	
SUBTOTAL		0.00	2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(8,250.00)	118,026.00	254,353.00
Nonoperating				No. 11. 11. 11. 11. 11. 11. 11. 11. 11. 1						
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(161,924.00)	354,422.00	3,383,680.00	402,306.00	(58,096.00)	34,367.00	(40,888.00)	(212, 1/6.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,515,559.00)	(6,720,329.00)	(973,992.00)	(5,412,571.00)	(2,277,597.00)	34,989,056.00	(4,751,005.00)	(5,692,621.00)
F. ENDING CASH (A + E)			15,932,409.00	9,212,080.00	8,238,088.00	2,825,517.00	547,920.00	35,536,976.00	30,785,971.00	25,093,350.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

	10110	March	Anril	Mav	June	Accruais	Adjustments	Total	Budget
Description	Cuject	maidi							
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		25,093,350.00	18,398,909.00	39,470,064.00	32,727,761.00				
B. RECEIPTS									****
LCFF/Rev enue Limit Sources									
Principal Apportionment	8010- 8019	2,270,438.00	2,270,438.00	2,270,438.00	2,270,438.00	0.00		31,444,015.00	31,444,015.00
Property Taxes	8020- 8079	(18,130.00)	24,682,945.00	946,857.00	3,851,081.00			65,345,366.00	65,345,366.00
Miscellaneous Funds	8080- 8099	(2,879,621.00)	(1,439,815.00)	(1,439,815.00)	(1,105,387.00)			(17,221,467.00)	(17,221,465.00)
Federal Revenue	8100- 8299	19,434.00	97,403.00	168,864.00	2,468,453.00			5,134,562.00	5,134,562.00
Other State Revenue	8300- 8599	1,232,139.00	2,360,961.00	462,639.00	6,737,880.00			22,294,959.00	22,294,960.00
Other Local Rev enue	8600- 8799	478,026.00	397,711.00	618,203.00	995,332.00			6,187,282.00	6,187,283.00
Interfund Transfers In	8910- 8929				24,104.00			24,104.00	24,104.00
All Other Financind Sources	8930- 8070							0.00	0.00
TOTAL RECEIPTS	200	1,102,286.00	28,369,643.00	3,027,186.00	15,241,901.00	0.00	0.00	113,208,821.00	113,208,825.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	3,589,584.00	3,532,049.00	3,823,557.00	4,114,750.00	0.00		42,932,556.00	42,932,555.00
Classified Salaries	2000- 2999	1,295,337.00	1,230,461.00	1,192,519.00	1,218,841.00			14,273,717.00	14,273,717.00
Employ ee Benefits	3000- 3999	1,880,280.00	1,862,961.00	1,893,583.00	6,630,735.00			27,031,163.00	27,031,163.00
Books and Supplies	4000- 4999	710,656.00	332, 180.00	1,004,220.00	11,279,829.00			17,835,066.00	17,835,066.00
Services	5000- 5999	881,627.00	613,806.00	723,235.00	2,932,624.00			12,997,638.00	12,997,639.00
Capital Outlay	6000- 6599	6,205.00	5,626.00	12,779.00	180,580.00			393,087.00	393,087.00
Other Outgo	7000- 7499				1,890,680.00			1,899,591.00	1,899,591.00
Interfund Transfers Out	7600- 7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630- 7699							0.00	0.00
				an and and a set of the					

First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

Placer County									
	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Description			7 540 743 4	8 640 893 DD	28 773 399.00	0.00	0.00	117,888,178.00	117,888,178.00
TOTAL DISBURSEMENTS		8,363,689.00	1,103.00	0,043,030.00					
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 0200-	21 312.00	38,578.00	22,504.00	(6,928,962.00)			1,845,200.00	
	9310				A CONTRACTOR OF	ne na communitario e montante de la constante d		0.00	
Due From Other Funds	9320							0.00	
Stores	9330	A CONTRACTOR OF	A DAVIENT AND AND A DAVIES AND A DAVIES AND A DAVIEST AND A		NAMES AND A DESCRIPTION OF			0.00	
Prepaid Expenditures	9340							0.00	
Other Current Assets	0380	A A DAY ANY ANY ANY ANY ANY ANY ANY ANY ANY A	ne walio ne o official institución de la seconda de la documenta da destructiva					0.00	0.00
Lease Receivable	0000							0.00	
Deferred Outflows of Resources	9490					000	0.0	1.845.200.00	
SUBTOTAL		21,312.00	38,578.00	22,504.00	(0, 228, 202. UU)				
Liabilities and Deferred Inflows									
Accounts Pay able	9500- 9599	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			339,261.00	
-	9610							0.00	
Due To Other Funds	9640	ne maj manuna kana kana na di kana a mini kana kana na kana kana kana kana kan						0.00	
Current Loans	0650							0.00	
Unearned Revenues	0000						NOTAS IN THE OWNER AND A SAME AND A SA	0.00	
Deferred Inflows of Resources	2000	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	339,261.00	
Nonoperating								00.0	
Suspense Clearing	9910							1 505 03	
TOTAL BALANCE SHEET ITEMS		566,962.00	278,595.00	(1,119,596.00)	(1,921,713.00)	0.00	0 0.00		4
		(6,694,441.00)	21,071,155.00) (6,742,303.00)	(15,453,211.00)	0.00	0.00	0 (3,173,418.00)	(4,679,353.00)
		18.398.909.00	39,470,064.00	0 32,727,761.00	17,274,550.00				
F. ENDING CASH (A + E)			-					17,274,550.00	
G. ENDING CASH, PLUS CASH ACCKUALS AND ADJOS IMEN IS				-					

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First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (2)

•			Cashflow Work	Cashfiow Worksheet - Budget Year (2)	Year (2)				D81	Form CASH D81Z215EH7(2022-23)
Description	Object	Beginning Balances (Ref. Only)	hin	August	September	October	November	December	January	Februarv
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH				H						
B. RECEIPTS			11,214,550.00	13,140,591.00	11,841,119.00	7,312,705.00	4,240,627.00	(2,560,885.00)	33,732,755.00	25,034,805.00
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1 677 530 00					*****		
Property Taxes	8020-		00.000, 100,1	00.856,170,1	3,628,190.00	3,019,570.00	3,019,570.00	3,628,190.00	3,019,570.00	3,019,570.00
Miscellaneous Funds	8080-		23,948.00	171.00	1,171,358.00		144,493.00	34,747,233.00	135,371.00	
	8099 8100			(1,124,147.00)	(2,248,295.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)
	8299			1,059.00	161,141.00	7,095.00	16,216.00	2, 140.00	981,908.00	150.00
	8599 8599				146,843.00	226,506.00	458,701.00	293,983.00	2 829 192 00	120 355 00
Other Local Revenue	8600- 8799		206,851.00	216,378.00	419,139.00	410,485.00	364 726 00	768 124 00		00'300'071
Interfund Transfers In	8910- 8929							00.461.001	421,774.00	378,907.00
All Other Financing Sources	8930- 8070									
TOTAL RECEIPTS)	<u></u>	1 908 338 00	771 000 00						
C. DISBURSEMENTS	Ī	 			3,2/8,3/6.00	2,164,792.00	2,504,842.00	37,940,816.00	5,888,951.00	2,020,119.00
Certificated Salaries	1000-		3,060,482.00	3,537,483.00	3,612,099.00	3,510,411.00	3,847,211.00	197,866.00	6.983.020.00	3 576 338 00
Classified Salaries	2000- 2999 2000	<u>I</u>	975, 184.00	1,119,395.00	1,132,910.00	1,165,791.00	1,243,725.00	178,757.00	2,311,556.00	1.258.092.00
Employee Benefits	3999	1	1,661,128.00	1,828,721.00	1,845,673.00	1,839,488.00	1,839,594.00	89,277.00	3.639.910.00	1 865 530 00
Books and Supplies	4000-		40,446.00	141,537.00	649,251.00	235,472.00	136,377.00	521,700,00	235 100 00	
Services	5000- 5999		719,771.00	577,372.00	810,665.00	1,021,213.00	398.525.00	688 404 00	4 376 424 00	102,202.00
Capital Outlay	6000-		4,268.00	5,798.00	4,827.00	5,358.00	5,823.00	5,539.00	3 00	4/2,304.00
Uther Outgo	7499						(44.036.00)			00.630
Interfund Transfers Out	7600- 7629	<u> </u>					(00.000,111)			8,911.00
-	-									

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Unified	
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First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
	7630-									*****
All Other Financing Uses	7699		6,461,279.00	7,210,306.00	8,055,425.00	7,777,733.00	7,426,319.00	1,681,543.00 1	14,546,013.00	7,363,675.00
TOTAL DISBURSEMEN IS								×		
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	0447									
Cash Not In Treasury	9199									
Accounts Receivable	9200- 9299		4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		a Anna an Tray - 100 Martin Mark, and an							
Other Current Assets	9340		a AAAAAA Ahaa ahaa ahaa ahaa ahaa ahaa							
Lease Receiv able	9380					n an an an an an an an an ann an an ann an a				
Deferred Outflows of Resources	9490		ana ay an				110 055 00	26 117 00	77.138.00	42,177.00
SUBTOTAL		0.00	4,104,054.00	5,488,391.00	241,300.00	2,530,219.00	00.000 01 1			
Liabilities and Deferred Inflows	0010			********					110 006 00	264 353 DD
Accounts Pay able	-00696		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,020.00	00.002
Due To Other Funds	9610									
Current Loans	9640									
	9650									
Deferred Inflows of Resources	0696							(B 250.00)	118 026.00	254,353.00
SUBTOTAL		0.00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1, 330, 030, 00	100.002.01		
Nonoperating	0000	*******								
Suspense Clearing	0166	00.0	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
TOTAL BALANCE SHEET ITEMS			(4	<u> </u>	(4,528,414.00)	(3,072,078.00)	(6,801,512.00)	36,293,640.00	(8,697,950.00)	(5,555,732.00)
E. NET INCREASE/DECKEASE (B - C + U)			40 440 504 00		7 312 705.00	4,240,627.00	(2,560,885.00)	33,732,755.00	25,034,805.00	19,479,073.00
F. ENDING CASH (A + E)			13, 140, 391.0			_				
G. ENDING CASH, PLUS CASH ACCRUALS AND	<u></u>									
ADJUSTMENTS										

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First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (2)

			A a cil	Mav	June	Accruals	Adjustments	Total	Budget
Description	Object	March	ndv						
ACTUALS THROUGH THE MONTH OF (Enter Month Name):				_ .					
A REGINNING CASH		19,479,073.00	13,925,297.00	34,879,812.00	29,212,768.00				
B, RECEIPTS									
LCFF/Rev enue Limit Sources									
Principal Apportionment	8010- 8019	3,628,190.00	3,019,570.00	3,019,570.00	3,628,190.00	ang pang ang ang ang ang ang ang ang ang ang		35,985,258.00	35,985,257.00
Property Taxes	8020- 8079	(18,327.00)	24,950,981.00	957,139.00	3,942,595.00			66,054,962.00	66,054,962.00
Miscellaneous Funds	8080- 8099	(2,938,502.00)	(1,469,255.00)	(1,469,255.00)	(829,829.00)			(17,573,603.00)	(17,573,601.00)
Federal Rev enue	8100- 8299	9,550.00	47,863.00	82,978.00	1,212,973.00			2,523,073.00	2,523,073.00
Other State Revenue	8300- 8599	556, 191.00	1,065,744.00	208,837.00	4,157,648.00			10,064,001.00	10,064,000.00
Other Local Revenue	8600- 8799	468,429.00	389,727.00	605,792.00	1,412,724.00			6,063,066.00	6,063,067.00
Interfund Transfers In	8910- 8929							0.00	
	8930-							0.00	
	6/60	1,705,531.00	28,004,630.00	3,405,061.00	13,524,301.00	0.00	0.00	103,116,757.00	103,116,758.00
IUIAL RECEIPTS									
C. DISBURSEMENTS Certificated Salaries	1000- 1999	3,648,890.00	3,590,404.00	3,886,728.00	4,191,038.00			43,641,870.00	43,641,871.00
Classified Salaries	2000- 2999	1,319,726.00		1,214,972.00	1,368,735.00			14,542,472.00	14,542,473.00
Employ ee Benefits	3000- 3999	1,882,318.00	1,864,981.00	1,895,636.00	6,808,203.00			27,060,468.00	27,060,468.00
Books and Supplies	4000- 4999	260,082.00	121,569.00	367,519.00	3,635,919.00		-	6,527,174.00	6,527,173.00
Services	5000- 5999	714,525.00	497,467.00	586, 155.00	2,671,208.00			10,534,093.00	10,534,093.00
Capital Outlay	6000- 6599	728.00	660.00	1,499.00	11,273.00			46,105.00	46,104.00
Other Outgo	7000- 7499				1,935,616.00			1,899,591.00	1,899,591.00
Interfund Transfers Out	7600- 7629				525,360.00			525,360.00	525,360.00
All Athor Einancind Ises	7630-					<u></u>		0.00	an ya ya kumana a masa mata kuma kuma kuma kuma kuma kuma kuma kum
						NAME AND A DESCRIPTION OF A DESCRIPTION OF A DESCRIPTION OF A DESCRIPTION OF			

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First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruais	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		7,826,269.00	7,328,710.00	7,952,509.00	21,147,352.00	0.00	0.00	104,777,133.00	104,777,133.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	21,312.00	38,578.00	22,504.00	(6,928,962.00)			5,773,743.00	
Due From Other Funds	9310				sub-strain and a management of the state of			0.00	
	9320							. 0.00	
Prepaid Expenditures	9330							00.00	
Other Current Assets	9340							00.0	
Lease Receivable	9380							00.00	
Deferred Outflows of Resources	9490		NAME IN CONTRACTOR OF				sa, y u y y y ana domana ana ana ana ang a sa a sa " a sa a " a ' tha " a ' tha in the same and the same and th	00.00	
SUBTOTAL		21,312.00	38,578.00	22,504.00	(6,928,962.00)	0.00	0.00	5,773,743.00	
Liabilities and Deferred Inflows									
Accounts Pay able	9500- 9599	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Due To Other Funds	9610							0.00	
Current Loans	9640	And a second	re de la constante de la const					0.00	
	9650							0.00	
Disance New orlease	0 6 96					and and a second se		0.00	
	- <u>6-1</u> 011-81	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	1,719,913.00	
Nonoperating	9910							0.00	
Suspense Clearing		566,962.00	278,595.00	(1,119,596.00)	(1,921,713.00)	0.00	0.00	4,053,830.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,553,776.00)	20,954,515.00	(5,667,044.00)	(9,544,764.00)	0.00	0.00	2,393,454.00	(1,660,375.00)
F. ENDING CASH (A + E)		13,925,297.00	34,879,812.00	29,212,768.00	19,668,004.00				
G ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS								19,668,004.00	

First Interim 2022-23 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	ids 01, 09, an		2022-23 Expenditures
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	117,888,178.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	7,978,493.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)			1000	
1. Community Services	Ali	5000-5999	1000- 7999	101,183.00
2. Capital Outlay	All except 7100- 7199	All except 5000-5999	6000- 6999 except 6600, 6910	393,087.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	Ali	9300	7600- 7629	525,360.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100- 7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	include	ally entered. expenditures C1-C8, D1, or	in lines B,	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,019,630.00
 D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	1000- 7143, 7300- 7439 minus 8000- 8699	331,559.00
2. Expenditures to cover deficits for student body activities		ually entered. e expenditures	Must not	0.00
		or D1.		109,221,614.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				7,093.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,397.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Тс	otal	Per ADA
Section III - MOE Calculation (For data conection only, Final determination with bo cone by		82	,066,178.47	12,356.44
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		02		
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the			0.00	
 A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation 			0.00	0.00 12,356.48 11,120.83

First Interim 2022-23 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

	109,221,614.00	15,397.07
C. Current year expenditures (Line I.E and Line II.B)	109,221,014.00	10,007.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Me	et
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%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is ex required to reflect estimated Annual ADA.	tracted. Manual adjustme	ent may be
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

2022-23 First Interim General Fund Multiyear Projections Unrestricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		70 447 000 00	6.27%	83,045,968.00	5.14%	87,310,741.00
1. LCFF/Revenue Limit Sources	8010-8099	78,147,266.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	1,889,787.00	0.00%	1,889,787.00
3. Other State Revenues	8300-8599	1,889,787.00		1,271,344.00	0.00%	1,271,344.00
4. Other Local Revenues	8600-8799	1,371,344.00	(7.29%)	1,27 1,044.00		
5. Other Financing Sources		0.00	0.00%	0.00	0.00%	0.00
a. Transfers In	8900-8929	0.00	0,00%	0.00	0.00%	0.00
b. Other Sources	8930-8979		1,84%	(14,404,199.00)	1.11%	(14,563,839.00)
c. Contributions	8980-8999	(14,144,619.00)	6,75%	71,802,900.00	5.72%	75,908,033.00
6. Total (Sum lines A1 thru A5c)		67,263,778.00	0,73%	71,802,900.00		
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				36,139,229.00		37,112,661.00
a, Base Salaries				566,602.00		571,301.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						230,373.0
d. Other Adjustments				406,830.00	2.16%	37,914,335.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,139,229.00	2.69%	37,112,661.00	2.10%	01,011,000.0
2. Classified Salaries				9,103,683.00		9,364,381.0
a. Base Salaries						136,165.0
b. Step & Column Adjustment				131,881.00		0.0
c. Cost-of-Living Adjustment				0.00	4	10,538.0
d. Other Adjustments				128,817.00	1.57%	9,511,084.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,103,683.00	2.86%	9,364,381.00	1.45%	18,091,940.0
3. Employee Benefits	3000-3999	17,671,143.00	.91%	17,832,585.00	5.67%	3,725,484.0
4. Books and Supplies	4000-4999	7,391,390.00	(52.30%)	3,525,484.00		7,002,106.0
5. Services and Other Operating Expenditures	5000-5999	7,527,776.00	(6.98%)	7,002,106.00	0.00%	30,000.0
6. Capital Outlay	6000-6999	53,733.00	(44.17%)	30,000.00	0.00%	30,000.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	25,000.00	0.00%	25,000.00	0.00%	25,000.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,306,132.00)	(22.77%)	(1,781,054.00)	0.00%	(1,781,054.0
9. Other Financing Uses	7600-7629	525,360.00	0.00%	525,360.00	55.40%	816,406.
a. Transfers Out	7630-7699	0.00		0.00	0.00%	0.
b. Other Uses	1030-1000					
10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10)		76,131,182.00	(3.28%)	73,636,523.00	2.31%	75,335,301.
C. NET INCREASE (DECREASE) IN FUND BALANCE				(4 000 000 00		572,732
(Line A6 minus line B11)		(8,867,404.00))	(1,833,623.00	<u> </u>	
D. FUND BALANCE		45 700 792 00		6,842,378.0	0	5,008,755
1.Net Beginning Fund Balance(Form 011, line F1e)		15,709,782.00		5,008,755.0		5,581,487
2. Ending Fund Balance (Sum lines C and D1)		6,842,378.00	4		-	
3. Components of Ending Fund Balance (Form 011)	0740 0740	5,000.00	, 	5,000.0	0	5,000
a. Nonspendable	9710-9719	5,000.00	-			
b. Restricted	9740		-	1	-	
c. Committed	A75A	0.0	o			
1. Stabilization Arrangements	9750	0.0		-	-	
2. Other Commitments	9760	0.0			-1	
d. Assigned	9780	0.0				

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2022-23 First Interim General Fund **Multiyear Projections** Unrestricted

Description	Object Codes	Projected Year Totais (Form 01i) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00		3,190,414.00
2. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,842,378.00		5,008,755.00		5,581,487.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00		3,190,414.00
c. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00]			an a
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,837,378.00		5,003,755.00		5,576,487.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used	to determine the p	projections for the first	and			
second subsequent fiscal years. Further, please include an explanation for						

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

SACS Financial Reporting Software User Guide.

23/24 certificated: add 3.0 FTE teaching staff, 1 high school VP; 24/25 certificated: add 2.0 FTE teaching staff. 23/24 classified: Add 3.9 FTE at district office and school sites 24/25 classified: Add 3-hour library

clerk at TBHS.

2022-23 First Interim General Fund Multiyear Projections Restricted

Description	Object Codes	Projected Year Totais (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,420,650.00	0.00%	1,420,650.00	0.00%	1,420,650.00
2. Federal Revenues	8100-8299	5,134,562.00	(50.86%)	2,523,073.00	0.00%	2,523,073.00
3. Other State Revenues	8300-8599	20,405,173.00	(59.94%)	8,174,213.00	0.00%	8,174,213.00
4. Other Local Revenues	8600-8799	4,815,939.00	(.50%)	4,791,723.00	0.00%	4,791,723.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,104.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,144,619.00	1.84%	14,404,199.00	1.11%	14,563,839.00
6. Total (Sum lines A1 thru A5c)		45,945,047.00	(31.84%)	31,313,858.00	.51%	31,473,498.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,793,326.00		6,469,409.00
b. Step & Column Adjustment				102,579.00		97,688.00
-				0.00		0.00
c. Cost-of-Living Adjustment			19. 19. 19. 19. 19. 19. 19. 19. 19. 19.	(426,496.00)	1	0.00
d. Other Adjustments	1000-1999	6,793,326.00	(4.77%)	6,469,409.00	1.51%	6,567,097.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)						
2. Classified Salaries				5,170,034.00		5,079,631.00
a. Base Salaries				71,863.00		70,607.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(162,266.00)		0.00
d. Other Adjustments	2000-2999	5,170,034.00	(1.75%)	5,079,631.00	1.39%	5,150,238.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	9,360,020.00	(1.76%)	9,195,748.00	.17%	9,211,256.00
3. Employee Benefits	4000-4999	10,443,676.00	(71.26%)	3,001,689.00	-	3,001,689.00
4. Books and Supplies		5,469,863.00	(35.43%)	3,531,987.00		3,531,987.00
5. Services and Other Operating Expenditures	5000-5999	339,354.00		16,104.00	-	16,104.00
6. Capital Outlay	6000-6999	339,354.00	(55.2578)	10,101		
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,180,723.00	(24.08%)	1,655,645.00	0.00%	1,655,645.00
9. Other Financing Uses	7600-7629	0.00	0.00%	0.00	0.00%	0.0
a. Transfers Out b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)				1.00)	1.0
11. Total (Sum lines B1 thru B10)		41,756,996.00	(25.88%)	30,950,214.00	.59%	31,134,017.0
		1		1		
C. NET INCREASE (DECREASE) IN FUND BALANCE		4,188,051.00)	363,644.0	5	339,481.0
(Line A6 minus line B11)				1		
D. FUND BALANCE		6,128,605.00	,	10,316,656.0	o	10,680,300.0
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,316,656.00	-	10,680,300.0	0	11,019,781.0
2. Ending Fund Balance (Sum lines C and D1)		10,010,00010	-		-	1
3. Components of Ending Fund Balance (Form 011)	9710-9719	0.0	o 🛛			
a. Nonspendable	9740	10,316,656.0		10,680,300.0	0	11,019,781.0
b. Restricted	3140				1	
c. Committed	9750					
1. Stabilization Arrangements	9750 9760			1		
2. Other Commitments	9780					
d. Assigned	9100					
e. Unassigned/Unappropriated					양 동안은 관람이 같은 것이 없는 것이 같이 같이 같이 같이 않는 것이 같이 않는 것이 같이 않는 것이 같이 않는 것이 같이 없는 것이 같이 없는 것이 없이 않이 없이 않이 없이 않이	영상 전문 관계에 관계

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2022-23 First Interim General Fund Multiyear Projections Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,316,656.00		10,680,300.00		11,019,781.00
E. AVAILABLE RESERVES						
1, General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve						
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			2.0		
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						Land
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to	o determine the pro	ojections for the first	and			
second subsequent fiscal years. Further, please include an explanation for	any significant ex	penditure adjustments	5			
projected in lines B1d, B2d, and B10. For additional information, please refe	er to the Budget As	sumptions section of	the			
SACS Financial Reporting Software User Guide.						

23/24 certificated: eliminate prior year one-time and carry over budgets; 23/24 classified: eliminate prior year one-time and carry over budgets

2022-23 First Interim General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	Projected Year Totais (Form 01i) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES			- (84,466,618.00	5,05%	88,731,391.00
1. LCFF/Revenue Limit Sources	8010-8099	79,567,916.00	6.16%		0.00%	2,523,073.00
2. Federal Revenues	8100-8299	5,134,562.00	(50.86%)	2,523,073.00	0.00%	10,064,000.00
3. Other State Revenues	8300-8599	22,294,960.00	(54.86%)	10,064,000.00	0.00%	6,063,067.00
4. Other Local Revenues	8600-8799	6,187,283.00	(2.01%)	6,063,067.00	0.00%	
5. Other Financing Sources			(100.00%)	0.00	0.00%	0.00
a. Transfers In	8900-8929	24,104.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%		4,14%	107,381,531.00
6. Total (Sum lines A1 thru A5c)		113,208,825.00	(8.91%)	103,116,758.00	4.1470	101,001,001
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						43,582,070.00
a. Base Salaries			and the second	42,932,555.00		668,989.00
b. Step & Column Adjustment				669,181.00	-	0.00
c. Cost-of-Living Adjustment				0.00		230.373.00
d. Other Adjustments				(19,666.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,932,555.00	1.51%	43,582,070.00	2.06%	44,481.432.00
2. Classified Salaries				***		
a. Base Salaries				14,273,717.00		14,444,012.00
b. Step & Column Adjustment				203,744.00		206,772.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,449.00)		10,538.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,273,717.00	1.19%	14,444,012.00	1.50%	14,661,322.00
3. Employee Benefits	3000-3999	27,031,163.00	(.01%)	27,028,333.00	1.02%	27,303,196.00
4. Books and Supplies	4000-4999	17,835,066.00	(63.40%)	6,527,173.00	3.06%	6,727,173.00
5. Services and Other Operating Expenditures	5000-5999	12,997,639.00	(18.95%)	10,534,093.00	0.00%	10,534,093.00
	6000-6999	393,087.00	(88.27%)	46,104.00	0.00%	46,104.00
6. Capital Outlay	7100-7299, 7400-	2,025,000.00		2,025,000.00	0.00%	2,025,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7499		0.00%			(125,409.00)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(125,409.00)) 0.00%	(125,409.00)	0.0078	(120; .00100)
9. Other Financing Uses			0.00%	525,360.00	55.40%	816,406.00
a. Transfers Out	7600-7629	525,360.00				0.00
b. Other Uses	7630-7699	0.00	0.00%			1.00
10. Other Adjustments				1.00		106,469,318.00
11. Total (Sum lines B1 thru B10)		117,888,178.0	0 (11.28%) 104,586,737.00	, 1.00 %	
C. NET INCREASE (DECREASE) IN FUND BALANCE				4 400 070 00	,	912,213.00
(Line A6 minus line B11)		(4,679,353.00))	(1,469,979.00	<u>/</u>	
D. FUND BALANCE	***************************************					15,689,055.00
1. Net Beginning Fund Balance (Form 011, line F1e)		21,838,387.0	0	17,159,034.0		16,601,268.00
2. Ending Fund Balance (Sum lines C and D1)		17,159,034.0	0	15,689,055.0	0	10,001,200.00
3. Components of Ending Fund Balance (Form 011)				1		5,000.00
a. Nonspendable	9710-9719	5,000.0	0	5,000.0		11,019,781.00
b. Restricted	9740	10,316,656.0	00	10,680,300.0	0	11,019,701.00
c. Committed						0.0
1. Stabilization Arrangements	9750	0.0	20	0.0		0.0
2. Other Commitments	9760	0.(00	0.0		
d. Assigned	9780	0.0	00	0.0	0	0.0
e. Unassigned/Unappropriated						0 400 444 0
1. Reserve for Economic Uncertainties	9789	3,536,645.	00	3,137,602.	00	3,190,414.0

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File: MYPI, Version 4

2022-23 First Interim General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,159,034.00		15,689,055.00		16,601,268.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00	[3,190,414.00
c. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00	[2,386,073.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					ľ	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,837,378.00		5,003,755.00	r -	5,576,487.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.80%		4.78%		5.24%
F. RECOMMENDED RESERVES					<u></u>	
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
			P			
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546		0.00		0.00		0.00
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for		0.00		0.00		0.00
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d 						
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA 	projections)	0.00		0.00 7,187.96		0.00
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves 	projections)	7,079.14		7,187.96		7,298.25
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 				7,187.96		7,298.25
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves 		7,079.14		7,187.96		7,298.25
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 	a is No)	7,079.14 117,888,178.00		7,187.96		7,298.25
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a) 	a is No)	7,079.14 117,888,178.00 0.00		7,187.96 104,586,737.00 0.00		7,298.25 106,469,318.00 0.00
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3 	a is No)	7,079.14 117,888,178.00 0.00		7,187.96 104,586,737.00 0.00		7,298.26 106,469,318.00 0.00 106,469,318.00
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3 a plus line F3 d. Reserve Standard Percentage Level 	a is No)	7,079.14 117,888,178.00 0.00 117,888,178.00		7,187.96 104,586,737.00 0.00 104,586,737.00		7,298.25 106,469,318.00 0.00 106,469,318.00 3%
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3 a plus line F3 d, Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) 	a is No)	7,079.14 117,888,178.00 0.00 117,888,178.00 3%		7,187.96 104,586,737.00 0.00 104,586,737.00 3%		7,298.25 106,469,318.00 0.00 106,469,318.00 3%
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3 a plus line F3 d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) 	a is No)	7,079.14 117,888,178.00 0.00 117,888,178.00 3%		7,187.96 104,586,737.00 0.00 104,586,737.00 3%		7,298.25 106,469,318.00 0.00
 (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3 a plus line F3 d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount 	a is No)	7,079.14 117,888,178.00 0.00 117,888,178.00 3% 3,536,645.34		7,187.96 104,586,737.00 0.00 104,586,737.00 3% 3,137,602.11		7,298.25 106,469,318.00 0.00 106,469,318.00 3% 3,194,079.54

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

	Direct Costs	- Interfund	Indirect Cost	s - Interfund			_	
)escription	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
11 GENERAL FUND				1105 (00.00)				
Expenditure Detail	0.00	0.00	0.00	(125,409.00)	24,104.00	525,360.00		
Other Sources/Uses Detail					24, 104.00			
Fund Reconciliation					<i>'</i>			
8I STUDENT ACTIVITY SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00		0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
9I CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
01 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail		1		1				
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND	0.00	0.00	7,852.00	0.00				
Expenditure Detail	0.00				25,360.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation				a di data di da				
	0.00	0.00	117,557.0	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
								1.000
	0.0	0.00						
Expenditure Detail					500,000.00	0.00		
Other Sources/Uses Detail		-						
Fund Reconciliation 15I PUPIL TRANSPORTATION EQUIPMENT FUND						- China - Chin		
	0.0	0.00	,					
Expenditure Detail Other Sources/Uses Detail					0.0	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY			111111000					
Expenditure Detail			1					
Other Sources/Uses Detail			1		0.0	0 0.00		
Fund Reconciliation		And Parents 4						
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.0	0.0	0					
Other Sources/Uses Detail					0.0	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.	00 0.0	0 0.	00 0.0	ю			
Other Sources/Uses Detail						0.00	-	
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					1			
Expenditure Detail								
Other Sources/Uses Detail					0.	0.00	4	
Fund Reconciliation						and and a second se		
211 BUILDING FUND								
Expenditure Detail	0	.00 0.	00					1
Other Sources/Uses Detail					111,148.	00 111,148.00	4	
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0	0.00 0.	00					
Other Sources/Uses Detail					0	.00 1,050,000.0	-	
Fund Reconciliation						664 W1011 a T		
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail		0.00 0	.00	22 - 22 - 22 - 22 - 22 - 22 - 22 - 22	4 M		- Persidentist,	e e l'Alexandre

California Dept of Education

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

	Direct Costs			ts - interfund	Interfund	Interfund	Due From	Due To Other Fund
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Fund 9610
escription	5750	5104			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation		1						
51 COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail	0.00				0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
01 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail	0.00				0.00	24,104.00		
Other Sources/Uses Detail								
Fund Reconciliation								
9I CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00						
Expenditure Detail	0.00				1,050,000.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.04	0.00		
Other Sources/Uses Detail								
Fund Reconciliation	200 B.C.	a secondaria de la composición de la co						
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS		1	1.5		1			
Expenditure Detail					0.0	0.0		
Other Sources/Uses Detail		1	1				1	
Fund Reconciliation								
53I TAX OVERRIDE FUND			1					
Expenditure Detail			1		0.0	0.0	o 🛛	
Other Sources/Uses Detail							1	
Fund Reconciliation			1					
56I DEBT SERVICE FUND								
Expenditure Detail				_	0.0	n 0.0	0	
Other Sources/Uses Detail							-	
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND				00 0.				
Expenditure Detail	0.0	0.0	0	00 0.		0.1	ю	
Other Sources/Uses Detail							-	
Fund Reconciliation							-	
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.	00 0.	00 0	.00 0.	00	00 0.	m	
Other Sources/Uses Detail					U.	00 0.		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND				ALCONT OF THE OWNER				
Expenditure Detail	0.	00 0	.00	0.00	.00		~	
Other Sources/Uses Detail					0 	.00 0	00	
Fund Reconciliation								1
63I OTHER ENTERPRISE FUND								
	0	.00 00.	.00				~l	
Expenditure Detail Other Sources/Uses Detail						0.00 0	.00	
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
	 c	0.00	0.00					
Expenditure Detail						0.00	1.00	
Other Sources/Uses Detail								
				8. F				
671 SELF-INSURANCE FUND		0.00	0.00					
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail								
Fund Reconciliation				and the second				1
711 RETIREE BENEFIT FUND							1	
Expenditure Detail						0.00	1	
Other Sources/Uses Detail								
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND		0.00	0.00					
Expenditure Detail		0.00	v,uu			0.00		
Other Sources/Uses Detail								
	■ いたがく いたんきもんだ	うちゃうたま コントレント ディー	· · · · · · · · · · · · · · · · · · ·	计数字输入 化化合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合合			Sector and the sector of the s	いけんな経緯の経緯の
Fund Reconciliation		일일에서 문제한				영영에 가지 않았다.		한 같은 것 같은 것

" California Dept of Education

SACS Financial Reporting Software - SACS V2 File: SIAI, Version 1

stern Placer Unified First Interim cer County SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS								31 66951 0000000 Form SIAI ZZ15EH7(2022-23)
	Direct Cost	Direct Costs - Interfund Indirect Costs - Interfund						
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	125,409.00	(125,409.00)	1,710,612.00	1,710,612.00		

First Interim General Fund School District Criteria and Standards Review

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

-2.0% to +2.0%

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		Budget Adoption	First Interim		
		Budget	Projected Year Totals		
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)					
District Regular		7,053.05	7,079.14		
Charter School	T T	0.00	0.00		
	Total ADA	7,053.05	7,079.14	.4%	Met
1st Subsequent Year (2023-24)					
District Regular		7,108.00	7,187.96		
Charter School					
	Total ADA	7,108.00	7,187.96	1.1%	Met
2nd Subsequent Year (2024-25)					
District Regular		7,179.00	7,298.25		
Charter School					
	Total ADA	7,179.00	7,298.25	1.7%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

CRITERION: Enrollment 2.

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		Enrollme	ent		
		Budget Adoption	First Interim		
Fiscal Year		(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2022-23)					
District Regular		7,369.00	7,531.00		
Charter School					
	Total Enrollment	7,369.00	7,531.00	2.2%	Not Met
1st Subsequent Year (2023-24)					
District Regular		7,443.00	7,606.00		
Charter School					
	Total Enroliment	7,443.00	7,606.00	2.2%	Not Met
2nd Subsequent Year (2024-25)					
District Regular		7,517.00	7,682.00		
Charter School					
	Total Enrollment	7,517.00	7,682.00	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections 1a. in this area.

Explanation:

(required if NOT met)

22/23 enrollment is based on actual CBEDS. 23/24 and 24/25 each assume a 1% increase in enrollment over the prior year.

3. CRITERION: ADA to Enrollment

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

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

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

			P-2 ADA	Enrollment	
			Unaudited Actuals	CBEDS Actual	Historical Ratio
	Fiscal Year		(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)	District Regular		6,947	7,206	
	Charter School				
		Total ADA/Enroliment	6,947	7,206	96.4%
Second Prior Year (2020-21)	District Regular		6,947	7,034	
	Charter School	Total ADA/Enrollment	6,947	7,034	98.8%
First Prior Year (2021-22)	District Regular		6,676	7,296	
	Charter School	Total ADA/Enrollment	6,676	7,296	91.5%
L				Historical Average Ratio:	95.6%
		District's ADA t	o Enrollment Standard (histo	rical average ratio plus 0.5%):	96.1%

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

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

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected	Ratio of ADA to Enrollment	Status
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)		
Current Year (2022-23) District Regular	7,079	7,531		
Charter School	0			
Total ADA/Enrollmer	t 7,079	7,531	94.0%	Met
1st Subsequent Year (2023-24)	7,188	7,606		
District Regular				
Charter School Total ADA/Enrollme	nt 7,188	7,606	94.5%	Met
2nd Subsequent Year (2024-25)	7,298	7,682		
District Regular				
Charter School Total ADA/Enrolime	nt 7,298	7,682	95.0%	Met

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

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

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

Explanation:

(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Rev	venue		
	(Fund 01, Objects 8011			
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	93,158,405.00	96,789,381.00	3.9%	Not Met
Ist Subsequent Year (2023-24)	98,016,380.00	102,040,219.00	4.1%	Not Met
2nd Subsequent Year (2024-25)	102,413,045.00	106,663,407.00	4.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The 22/23 adopted budget reflected an LCFF augmentation of 3.30%. This augmentation actually ended up to be 6.70%, a sizeable increase. Additionally, due to increased enrollment, 22/23 projected ADA increased by 26 over adopted. These increases carry over to 23/24 and 24/25 as well.

5. CRITERION: Salaries and Benefits

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

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

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

	Unaudited Actuals	- Unrestricted	
	(Resources 0	(Resources 0000-1999)	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
	47,042,207.44	53,048,320.02	88.7%
	49,344,108.50	55,406,554.54	89.1%
·	51,556,836.47	58,281,072.99	88.5%
First Phor Year (2021-22)		Historical Average Ratio:	88.7%
Third Prior Year (2019-20) Second Prior Year (2020-21) First Prior Year (2021-22)	49,344,108.50	55,406,554.54 58,281,072.99	88.5%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage	3%	3%	3%
(Criterion 10B, Line 4) District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%
greater of 3% or the district's reserve			
standard percentage):			

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

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

	Projected Year Tota	als - Unrestricted		
	(Resources (0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 011, Objects 1000- 3999)	(Form 011, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
	62.914.055.00	75,605,822.00	83.2%	Not Met
Current Year (2022-23)	64,309,627.00	73,111,163.00	88.0%	Met
1st Subsequent Year (2023-24)	65,517,359.00	74,518,895.00	87.9%	Met
2nd Subsequent Year (2024-25)	03,017,003.00			

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

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

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

> Explanation: (required if NOT met)

The district has over \$7.0 million in federal, state, local, school and department carry over budgeted in the 4xxx objects. Unencumbered carry over amounts are always budgeted in the 4xxx and then moved to other objects as they are spent.

6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

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

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

		Budget Adoption Budget	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Dbject Range / Fiscal Year		(Form 01CS, Item 6B)	(Fund 01) (Form MFF)		
Federal Revenue (Fund 01, Objects 81	00-8299) (Form MYPI, L	ine A2)			
Current Year (2022-23)		2,642,441.00	5,134,562.00	94.3%	Yes
Ist Subsequent Year (2023-24)		2,540,105.00	2,523,073.00	7%	No
2nd Subsequent Year (2024-25)		2,540,105.00	2,523,073.00	7%	No
Explanation: (required if Yes)	Carryover of pri (\$105k), Title III	or-year federal programs such (\$84k), Title IV (\$137k).	as Title I (\$290k), CSI (\$135k), ES	SER & GEER funds (\$1.4 i	nillion), IDEA (\$280k), Title
Other State Revenue (Fund 01, Object	s 8300-8599) (Form MYI	PI, Line A3)			
Current Year (2022-23)	Γ	8,505,393.00	22,294,960.00	162.1%	Yes
Ist Subsequent Year (2023-24)		7,985,035.00	10,064,000.00	26.0%	Yes
2nd Subsequent Year (2024-25)		7,985,035.00	10,064,000.00	26.0%	Yes
(required if Yes) Other Local Revenue (Fund 01, Objec	increased transp	portation funding and increased	million; Ethnic Studies 302A; Aler In Person Instruction \$820k; Unive ELO-P revenue.		
	(IS 8000-0133) (I OTH IN	5,584,063.00	6,187,283.00	10.8%	Yes
Current Year (2022-23)		5,584,063.00	6,063,067.00	8.6%	Yes
1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)		5,584,063.00	6,063,067.00	8.6%	Yes
Explanation: (required if Yes)	AP test fees \$5	50k, Safety grant \$20k, wellnes	increased interest revenue \$40k, s grant \$25k. All of these continue	one-time workers compens except the \$100k workers	ation dividend \$100k, stude compensation dividend.
Books and Supplies (Fund 01, Object	ts 4000-4999) (Form M). י		17 000 000 00	150.8%	Yes
Current Year (2022-23)		7,111,896.00	17,835,066.00	34.8%	Yes
1st Subsequent Year (2023-24)		4,840,442.00	6,527,173.00	33.5%	Yes
2nd Subsequent Year (2024-25)		5,040,442.00	6,727,173.00	33.5%	165
Explanation: (required if Yes)	Music & Instruct program allocation of	ctional Materials Block Grant; \$	and department carry over funds 190k Learning Recovery BG; incre reases for reduction in supplemen <). For 23-24 and 24-25, ELOP fun	ase in gas, diesei and bus tal funds due to lower undu	plicated counts (\$260k) and
			ine B5)		
Services and Other Operating Exper	ditures (Fund 01, Obje	9,474.089.00	12,997,639.00	37.2%	Yes
Current Year (2022-23)		9,474,089.00	10,534,093.00	11.2%	Yes
1st Subsequent Year (2023-24)		9,474,089.00		11.2%	Yes
2nd Subsequent Year (2024-25)		L			
Explanation: (required if Yes)	COAOL Loomin	a Recovery Block Grant \$140k	I and department carryover funds RRM projects, \$110k increase in ases except carryover and Learnir	utilities (electricity), \$200k	k increase in NPAs and NP in other miscellaneous
(required in tes)	Increases. 23-	24 anu 24-23. Commus di more	are the second se	-	

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

DATA ENTRY: All data are extracted or calculated.

oject Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)		100.9%	Not Met
rrent Year (2022-23)	16,731,897.00	33,616,805.00		Not Met
t Subsequent Year (2023-24)	16,109,203.00	18,650,140.00	15.8%	
d Subsequent Year (2024-25)	16,109,203.00	18,650,140.00	15.8%	Not Met
Total Books and Supplies, and Services and Other O	perating Expenditures (Section 6A)			Not Met
	16,585,985.00	30,832,705.00	85.9%	
urrent Year (2022-23)	14,314,531.00	17,061,266.00	19.2%	Not Met
st Subsequent Year (2023-24)	14,514,531.00	17.261,266.00	18.9%	Not Met
d Subsequent Year (2024-25)	[4,5]4,551.00			

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

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

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

Explanation:	Carry over of prior-year federal programs such as Title I (\$290k), CSI (\$135k), ESSER & GEER funds (\$1.4 million), IDEA (\$280k), Title II (\$105k), Title III (\$84k), Title IV (\$137k).
Federal Revenue	(STUDK), HUE HI (SOKK), HUE IV (CONK),
(linked from 6A	
if NOT met)	
	64.50 million increased state FRMH \$45k Art. Music & Inst Materials
Explanation:	Increased transportation funding \$500k; increased ELO-P revenue \$1.56 million; increased state ERMH \$45k, Art, Music & Inst Materials BG \$4.45 million; Learning Recovery BG \$5.43 million; Ethnic Studies \$62k, Alternative Dispute Resolution \$95k, 22-23 carry over: ASES
Other State Revenue	\$274k_CTEIG \$295k Strong Workforce \$90k; in Person Instruction \$220k, Universal it is planning \$120k
(linked from 6A	increased transportation funding and increased ELO-P revenue.
if NOT met)	
	A to the underst compensation dividend \$100k, student
Explanation:	Increase in projected AB602 allocation - \$305k, increased interest revenue \$40k, one-time workers compensation dividend \$100k, student AP test fees \$50k, Safety grant \$20k, wellness grant \$25k. All of these continue except the \$100k workers compensation dividend.
Other Local Revenue	AP test fees \$50K, Safety grant 520K, Weintest grant 525K
(linked from 6A	
if NOT met)	
	the current veer or two subsequent

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

> Explanation: Books and Supplies (linked from 6A

> > if NOT met)

22-23: \$7.0 million federal, state, local, school and department carry over funds added to the budget; \$2.4 million ELOP funding; \$745k Art, Music & Instructional Materials Block Grant; \$990k Learning Recovery BG; increase in gas, diesel and bus parts \$140k; state & local program allocations \$110k. Netted against decreases for reduction in supplemental funds due to lower unduplicated counts (\$260k) and reallocation of special education budget (\$480k). For 23-24 and 24-25, ELOP funding continues, reduced by the \$260k supplemental and the \$480k special education reductions.

Explanation: Services and Other Exps

(linked from 6A if NOT met) 22-23: \$2.1 million federal, state, local, school and department carryover funds added to the budget; \$615k increase in NPAs and NPSs; \$240k Learning Recovery Block Grant, \$140k RRM projects, \$110k increase in utilities (electricity), \$200k in other miscellaneous increases. 23-24 and 24-25: continue all increases except carryover and Learning Recovery block grant.

7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

			First Interim Contribution Projected Year Totals	
		Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1	OMMA/RMA Contribution	2,715,183.81	3,039,303.00	Met
2.	Budget Adoption Contribution (information only)		2,637,533.00	
	(Form 01CS, Criterion 7)			

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

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	4.8%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.6%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Y	ear Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 011, Section E)	(Form 011, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
	(8,867,404.00)	76,131,182.00	11.6%	Not Met
Current Year (2022-23)	(1,833,623.00)	73,636,523.00	2.5%	Not Met
1st Subsequent Year (2023-24)	572,732,00	75,335,301.00	N/A	Met
2nd Subsequent Year (2024-25)	312,102.00			

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:

(required if NOT met)

22-23: Approx. \$11 million in carryover of programs subject to ending fund balance and site/department carryover. Additionally, we have increased staff due mostly to the opening of a new district high school; it will take a few years for revenues to catch up. We still project to maintain a 5.2% EFB in 23-24 and to increase EFB in 24-25.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

	is Positive		
A-1. Determining if the District's General Fund Ending Balance		enter data for the two s	ubsequent years.
ATA ENTRY: Current Year data are extracted. If Form MYPI exists,	data for the two subsequent years will be extracted, a not,		
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2022-23)	17,159,034.00	Met	
Ist Subsequent Year (2023-24)	15,689,055.00	Met	
2nd Subsequent Year (2024-25)	16,601,268.00	Met	
9A-2. Comparison of the District's Ending Fund Balance to the	Standard		
the if the standard is not mat			
DATA ENTRY: Enter an explanation if the standard is not met.			
1a. STANDARD MET - Projected general fund ending balan	ce is positive for the current fiscal year and two subsequent	fiscal years.	
Explanation:			
(required if NOT met)			
D. CACH BALANCE STANDARD' Projected general fund	cash balance will be positive at the end of the current fiscal	year.	
B. CASH BALANCE STANDARD: Projected general fund	cash balance will be positive at the end of the current fiscal	year.	
		y ear.	
9B-1. Determining if the District's Ending Cash Balance is Pos	itive	year.	
	itive Jata must be entered below.	year.	
9B-1. Determining if the District's Ending Cash Balance is Pos	i tive data must be entered below. Ending Cash Balance	year.	
9B-1. Determining if the District's Ending Cash Balance is Pos	itive data must be entered below. Ending Cash Balance General Fund		
9B-1. Determining if the District's Ending Cash Balance is Pos	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status	1
9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, o	itive data must be entered below. Ending Cash Balance General Fund]
9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, o Fiscal Year Current Year (2022-23)	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00	Status	
9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, o Fiscal Year	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00	Status]
 9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, or Fiscal Year Current Year (2022-23) 9B-2. Comparison of the District's Ending Cash Balance to the 	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00	Status]
9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, o Fiscal Year Current Year (2022-23)	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00	Status	
 9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, or Fiscal Year Current Year (2022-23) 9B-2. Comparison of the District's Ending Cash Balance to the DATA ENTRY: Enter an explanation if the standard is not met. 	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00 e Standard	Status]
 9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, or Fiscal Year Current Year (2022-23) 9B-2. Comparison of the District's Ending Cash Balance to the DATA ENTRY: Enter an explanation if the standard is not met. 	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00	Status]
 9B-1. Determining if the District's Ending Cash Balance is Pos DATA ENTRY: If Form CASH exists, data will be extracted; if not, or Fiscal Year Current Year (2022-23) 9B-2. Comparison of the District's Ending Cash Balance to the DATA ENTRY: Enter an explanation if the standard is not met. 	itive data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 17,274,550.00 e Standard	Status]

10. CRITERION: Reserves

STANDARD: Available reserves' for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²:

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

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30.001	to 400,000
1%	400,001	and over

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

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

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

No

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	7,079.14	7,187.96	7,298.25
Subsequent Years, Form MYPI, Line F2, if available.) District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Do you choose to exclude from the reserve calculation the pass-indugin times us
 If you are the SELPA AU and are excluding special education pass-through funds:

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

	Current Year		a ta tu munt Vaar
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds	0.00		
(Fund 10, resources 3300-3499 and 6500-6540,	0.00	0.00	0.00
objects 7211-7213 and 7221-7223)			
-			

10B. Calculating the District's Reserve Standard

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

DAIAEN		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses	117,888,178.0	104,586,737.00	106,469,318.00
	(Form 011, objects 1000-7999) (Form MYPI, Line B11)	117,680,170,00		
2.	Plus: Special Education Pass-through	0.0	0.00	0.00
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses	117,888,178.0	0 104,586,737.00	106,469,318.00
	(Line B1 plus Line B2)		3%	3%
4.	Reserve Standard Percentage Level			
5.	Reserve Standard - by Percent	3,536,645.3	3,137,602.11	3, 194, 079. 54
	(Line B3 times Line B4)	3,330,043.0		

California Dept of Education SACS Financial Reporting Software - SACS V2 File: CSI_District, Version 3 6. Reserve Standard - by Amount

(\$75,000 for districts with less than 1,001 ADA, else 0)

7. District's Reserve Standard (Greater of Line B5 or Line B6) 0.00 0.00 0.00 3,536,645.34 3,137,602.11 3,194,079,54

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter t	Current Year		
Reserve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year (2024-25)
(Unrestricted resources 0000-1999 except Line 4)	(2022-23)	(2023-24)	(2024-23)
General Fund - Stabilization Arrangements			
(Fund 01, Object 9750) (Form MYPI, Line E1a)	.000		
2. General Fund - Reserve for Economic Uncertainties		0 407 000 00	3,190,414.00
(Fund 01, Object 9789) (Form MYPI, Line E1b)	3,536,645.00	3,137,602.00	5,130,41,100
3. General Fund - Unassigned/Unappropriated Amount		1,866,153.00	2,386,073.00
(Fund 01, Object 9790) (Form MYPI, Line E1c)	3,300,733.00	1,000,133.00	
4 General Fund - Negative Ending Balances in Restricted Resources		0.00	0.00
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d	0.00	U.UU	
5. Special Reserve Fund - Stabilization Arrangements	0.00		
(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount	6.837,378.00	5,003,755.00	5,576,487.00
(Lines C1 thru C7)	0,007,070.00		
District's Available Reserve Percentage (Information only)	5.80%	4.78%	5.24%
(Line 8 divided by Section 10B, Line 3)			
District's Reserve Standa	A 700 045 34	3,137,602.11	3,194,079.54
(Section 10B, Line Stat	•/*	Met	Met
Stat	49. Later		

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:

Contingent Revenues

(e.g., parcel taxes, forest reserves)?

S4.

1a.

Califomia Dept of Education
SACS Financial Reporting Software - SACS V2
File: CSI District, Version 3

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years

contingent on reauthorization by the local government, special legislation, or other definitive act



No

No

No

Contributions **S**5

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

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

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

District's Contributions and Transfers Standard:	-5.0% to +5.0% or -\$20,000 to +\$20,000	
S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund		

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

	Budget Adoption	First Interim	Percent		
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(12,766,624.00)	(14,144,619.00)	10.8%	1,377,995.00	Not Met
st Subsequent Year (2023-24)	(12,894,034.00)	(14,404,199.00)	11.7%	1,510,165.00	Not Met
nd Subsequent Year (2024-25)	(13,027,142.00)	(14,563,839.00)	11.8%	1,536,697.00	Not Met
······································	L				
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	24,104.00	New	24,104.00	Not Met

Current Year (2022-23)	0.00	24,104.00	New	24,104.00	NOLIMEL
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
		1			

Transfers Out, General Fund * 1c.

Current Year (2022-23)	25,360.00	525,360.00	1,971.6%	500,000.00	Not Met
1st Subsequent Year (2023-24)	25,360.00	525,360.00	1,971.6%	500,000.00	Not Met
2nd Subsequent Year (2024-25)	442,548.00	816,406.00	84.5%	373,858.00	Not Met

Capital Project Cost Overruns 1d.

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

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

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

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

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

Explanation:	At adopted budget, the district's salaries and expenditures did not reflect the 8.56% compensation increase arrived at by all groups. These costs were reserved as a component of ending unrestricted fund balance. This increase, along with the NPS/NPA increases and addition of
(required if NOT met)	staff, have increased the district's special education contribution by nearly \$1 million even after applying the increase in AB602 funds. Additionally, based on carry over and increased expenditures, the district's projected RRM contribution increased by \$400k. These increases will continue into subsequent fiscal years.
NOT MET - The projected transfers in to t Identify the amounts transferred, by fun transfers.	he general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. d, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
Explanation:	This is a transfer to the general fund from Fund 40 to cover expenditures made for the district's Outdoor Learning Environment.

(required if NOT met)

1b.

No

- 1c. NOT MET The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.
 - Explanation:

(required if NOT met)

Since adopted budget, administration made the decision to contribute \$500k per year to the Deferred Maintenance fund.

NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:

1d.

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

	# of Years	SACS Fund and Ob	Principal Balance	
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	162,760,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Other congression opening the net menable of may.			
2015 Refunding Mello-Roos Bonds	49/86xx	49/743x	8,714,099
Series 2016, 2017 & 2019 Refunding COPs	49/86xx	49/743x	140, 157, 598
Bond Anticipation Notes	21/8951	21/743x	53,525,000
GAN Lease	21/8979	21/743x	18,887,598
TATAL	L		384,044,295

1	U	1	A	L	:		
		-	****			~	~~~

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8,501,176	8,502,351	8,493,451	62,025,051
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):				
2015 Refunding Mello-Roos Bonds	882,999	881,472	878,472	879,143
Series 2016, 2017 & 2019 Refunding COPs	6,806,000	6,863,028	7,095,635	7,844,815
Bond Anticipation Notes	1,070,500	1,070,500	1,070,500	54,595,500
GAN Lease	457,080	457,080	456,777	455,567

Total Annual Payments:	17,717,755	17,774,431	17,994,835	125,800,076
Has total annual payment increas	ed over prior year (2021-22)?	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:	Each year the payments increase slightly until 24-25, at which time the full principal amount of the Bond Anticipation Notes is paid.						
(Required if Yes							
to increase in total							
annual payments)							

No

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

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

- 1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
- 2. No Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation: (Required if Yes)

S7. Unfunded Liabilities

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

	entification of the District's Estimated Unfunded Liability for Postemployment Benefits (Other Than Pensions (OPEB)			
ATA E≛ ata in it	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that ems 2-4.	exist (Form 01CS, Item S7A)	vill be extracted;	otherwise, enter Budg	et Adoption and First Inte
1	a. Does your district provide postemployment benefits	ſ			
	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes			
		l es			
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB				
	liabilities?				
		No]		
	c. If Yes to Item 1a, have there been changes since				
	budget adoption in OPEB contributions?	No			
		Budg	et Adoption		
2	OPEB Liabilities	(Form 0	ICS, Item S7A)	First Interim	
	a. Total OPEB liability		8,560,691.00	8,560,691.00	
	b. OPEB plan(s) fiduciary net position (if applicable)		6,210,713.00	6,210,713.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)		2,349,978.00	2,349,978.00	
	d. Is total OPEB liability based on the district's estimate				
	or an actuarial valuation?	Actuarial		Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date				
	of the OPEB valuation.	Ju	30, 2021	Jun 30, 2021	
3					
	OPEB Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per	-	et Adoption		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	-	et Adoption ICS, Item S7A)	First Interim	
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23)	-		0.00	
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24)	-		1	Data must be entere
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)	(Form 0:		0.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance furpose) 	(Form 0:		0.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fur (Funds 01-70, objects 3701-3752) 	(Form 0:	ICS, Item S7A)	0.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 	(Form 0:	CS, Item S7A)	0.00 0.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 	(Form 0:	ICS, Item S7A)	0.00 0.00 205,785.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 	(Form 0:	CS, Item S7A)	0.00 0.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00	0.00 0.00 205,785.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00	0.00 0.00 205,785.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 	(Form 0:	204,928.00 204,928.00 204,928.00	0.00 0.00 205,785.00 205,785.00 205,785.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 250,679.00	0.00 0.00 205,785.00 205,785.00 205,785.00 250,679.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 1st Subsequent Year (2023-24) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 204,928.00 312,831.00	0.00 0.00 205,785.00 205,785.00 205,785.00 205,679.00 312,831.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 204,928.00 312,831.00 415,513.00	0.00 0.00 205,785.00 205,785.00 205,785.00 205,785.00 312,831.00 415,513.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) d. Number of retirees receiving OPEB benefits 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 204,928.00 312,831.00	0.00 0.00 205,785.00 205,785.00 205,785.00 205,679.00 312,831.00	Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) d. Number of retirees receiving OPEB benefits Current Year (2022-23) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 312,831.00 415,513.00	0.00 0.00 205,785.00 205,785.00 205,785.00 205,785.00 312,831.00 415,513.00	Data must be entere Data must be entere Data must be entere
	 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance ful (Funds 01-70, objects 3701-3752) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2024-25) d. Number of retirees receiving OPEB benefits Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 	(Form 0:	CS, Item S7A) 204,928.00 204,928.00 204,928.00 204,928.00 312,831.00 415,513.00 17 17	0.00 0.00 205,785.00 205,785.00 205,785.00 250,679.00 312,831.00 415,513.00 17 17	Data must be entere

Califomia Dept of Education SACS Financial Reporting Software - SACS V2 File: CSI_District, Version 3

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. Does your district operate any self-insurance programs such as			
	workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No		
	b. If Yes to item 1a, have there been changes since budget adoption in self- insurance liabilities?	n/a	• generation of the second sec	
	c. If Yes to item 1a, have there been changes since budget adoption in self- insurance contributions?	n/a		
			Budget Adoption	
2	Self-Insurance Liabilities		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			
3	Self-Insurance Contributions		Budget Adoption	
	a. Required contribution (funding) for self-insurance programs		(Form 01CS, Item S7B)	First Interim
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
4	Comments:			

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost	Analysis of District's Labor Agreements - Certificate	ed (Non-management) Emplo	yees					
DATA ENT	RY: Click the appropriate Yes or No button for "Status o	of Certificated Labor Agreement	s as of th	e Previous Repo	orting Period." The	ere are no e	xtractions in this sec	tion.
Status of C	ertificated Labor Agreements as of the Previous Re	eporting Period						
Were all ce	rtificated labor negotiations settled as of budget adoption	on?			Yes			
	If Yes,	, complete number of FTEs, the	n skip to s	section S8B.	4	,		
	If No, o	continue with section S8A.						
Certificate	d (Non-management) Salary and Benefit Negotiation							
		Prior Year (2nd Inte	erim)	Curren	t Year	1st Su	bsequent Year	2nd Subsequent Year
		(2021-22)		(202:	2-23)	(2023-24)	(2024-25)
Number of positions	certificated (non-management) full-time-equivalent (FTE	E)	369.5		387.0		391.0	393.0
1a.	Have any salary and benefit negotiations been settled	since budget adoption?			n/a			
,		, and the corresponding public d	isclosure r	focuments have	L	he COE .cc	molete questions 2 :	and 3
		, and the corresponding public d						
		complete questions 6 and 7.					.,	
1b.	Are any salary and benefit negotiations still unsettled?	,						
	If Yes, complete questions 6 and 7.				No			

Negotiation	s Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a), date of public	ic disclosure board meeting:						
2b.	Per Government Code Section 3547.5(b), was the colle	active bargaining agreement						
20.	certified by the district superintendent and chief busine							
		, date of Superintendent and CE	3O certific:	ation.				
					L			
3.	Per Government Code Section 3547.5(c), was a budget	t revision adopted						
	to meet the costs of the collective bargaining agreement	ent?			n/a			
	If Yes,	, date of budget revision board	adoption:					
					1	1		1
4.	Period covered by the agreement:	Begin Date:				End Date:		
5.	Salary settlement:			Curren	it Year	1st Su	bsequent Year	2nd Subsequent Year
				(202)	2-23)		(2023-24)	(2024-25)
	Is the cost of salary settlement included in the interim	and multiyear	ſ					******
	projections (MYPs)?							
		One Year Agreement	L					
	Total co	ost of salary settlement	Ĩ					
	% chan	nge in salary schedule from pric	oryear 🏾					
		or						
		Multiyear Agreement	ſ					
		ost of salary settlement						
		nge in salary schedule from pric enter text, such as "Reopener")	or year					
	(10)]			
	Identif y	y the source of funding that will	be used t	o support multiy	ear salary comm	nitments:		

Negotiations Not Settled

6,	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4,949,523	5,007,219	5,036,067
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	11.9%	1.2%	.6%
		มีของของสารสารสารสารสารสารสารสารสารสารสารสารสารส		
	ted (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any r	new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certifica 1.	If Yes, explain the nature of the new costs:			
	If Yes, explain the nature of the new costs:	(2022-23)	(2023-24)	(2024-25)
1.	If Yes, explain the nature of the new costs: ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs?	(2022-23) Yes	(2023-24) Yes	(2024-25) Yes
1 <i>.</i> 2.	If Yes, explain the nature of the new costs: ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2022-23) Yes 495,098 1.5%	(2023-24) Yes 501,344 1.5%	(2024-25) Yes 508,915 1.5%
1. 2. 3.	If Yes, explain the nature of the new costs: ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2022-23) Yes 495,098 1.5% Current Year	(2023-24) Yes 501,344 1.5% 1st Subsequent Year	(2024-25) Yes 508,915 1.5% 2nd Subsequent Year
1. 2. 3.	If Yes, explain the nature of the new costs: ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2022-23) Yes 495,098 1.5%	(2023-24) Yes 501,344 1.5%	(2024-25) Yes 508,915 1.5%
1. 2. 3.	If Yes, explain the nature of the new costs: ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2022-23) Yes 495,098 1.5% Current Year	(2023-24) Yes 501,344 1.5% 1st Subsequent Year	(2024-25) Yes 508,915 1.5% 2nd Subsequent Year

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. C	ost Analysis of District's Labor Agreements	Classified (Non-	management) Employees					
DATA E	NTRY: Click the appropriate Yes or No button for	or "Status of Class	ified Labor Agreements as o	f the Previous Rep	orting Period." Th	ere are no e	xtractions in this see	ction.
Status	of Classified Labor Agreements as of the Pre	vious Reporting	Period					
	I classified labor negotiations settled as of budge		renou					
	-		te number of FTEs, then ski	p to section S8C.	Ye	s	ar own wethout	
			with section S8B.		L			
Classifi	ed (Non-management) Salary and Benefit Neg							
	(management) bulary and benent Net	jonanons	Prior Year (2nd Interim)	Curre	nt Year	1et S	ubsequent Year	2nd Subsequent Yea
			(2021-22)		22-23)		(2023-24)	(2024-25)
Number	of classified (non-management) FTE positions		26	6.6	300.0	Τ	302.9	
1a.	Have any salary and benefit negotiations be	on cottled since b					7	****
	have any salary and benefit negotiations be		corresponding public disclos	ura dagumanta hau	n/a]	
			corresponding public disclos					
			questions 6 and 7.			with the CO	z, complete question	ns 2-3.
16								
1b.	Are any salary and benefit negotiations still							
		n res, comple	e questions 6 and 7.		No			
Negotiati	ions Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a), da	te of public disclos	ure board meeting:					
2b.	Per Government Code Section 3547.5(b), wa	o the collective has			r			
20.	certified by the district superintendent and ch							
			Superintendent and CBO cer	tification				
3.	Per Government Code Section 3547.5(c), was		adopted					
	to meet the costs of the collective bargaining				n/a			
		IT Yes, date of	budget revision board adoption	on:	<u> </u>			
4.	Period covered by the agreement:		Begin Date:		groupourses	End		
			A CONTRACTOR OF A CONTRACTOR A CONTRA		<u>]</u>	Date:		
5.	Salary settlement:			Currer	it Year	1st Su	bsequent Year	2nd Subsequent Year
	is the past of stars a till and the start of the start of			(202	2-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the projections (MYPs)?	e interim and mult	iy ear					
			One Year Agreement					
		Total cost of sal	ary settlement					
		% change in sala	ary schedule from prior year					
			or					
		Total cost of sal	Multiyear Agreement	<u> </u>				1
			ry schedule from prior year					
			such as "Reopener")				······································	
		Identify the sour	ce of funding that will be use	id to support motion	ear salan: com-	aitmonte		
		[- to support multiy	oui salary comn	mments:		
		L		*****		*****		
	ns Not Settled			p				
6.	Cost of a one percent increase in salary and s	statutory benefits						
				Current	Year	1et Suit	sequent Year	and Subservent V
				(2022			2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary sche	dule increases			T	(*	·/	\237-2Jj

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year	1st Subsequent Year	2nd Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)	
1.	Are costs of H&W benefit changes included in the interim and MYPs?	X			
2.	Total cost of H&W benefits	Yes	Yes	Yes	
3.	Percent of H&W cost paid by employer	2,553,701	2,609,954	2,609,954	
4.	Percent projected change in H&W cost over prior year	100.0%	100.0%	100.0%	
	service projection of angle and the cost over provided	12.3%	2.2%	0.0%	
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption				
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?		No			
	If Yes, amount of new costs included in the interim and MYPs				
	If Yes, explain the nature of the new costs:				
		•			
Classified (Non-management) Step and Column Adjustments		Current Year	1st Subsequent Year	2nd Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)	
1.	Are step & column adjustments included in the interim and MYPs?	Yes	N		
2.	Cost of step & column adjustments		Yes	Yes	
З.	Percent change in step & column over prior year	177,636	179,879	181,568	
		1.6%	1.4%	1.4%	
		Current Year	1st Subsequent Year	2-10-1-	
Classified (Non-management) Attrition (layoffs and retirements)		(2022-23)		2nd Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)	
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	N.	
			1 20	Yes	
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes			
		t es	Yes	Yes	

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this	
section.	

Status of	Management/Supervisor/Confidential Labor Agreements as	of the Previous Reporting Peri	iod			
Were all managerial/confidential labor negotiations settled as of budget adoption?				Yes		
	If Yes or n/a, complete number of FTEs, then skip to S9.				Affendensen mensensen ander Affendag	
	If No, continue with section S8C.					
	· · · · · · · · · · · · · · · · · · ·					
Managem	ent/Supervisor/Confidential Salary and Benefit Negotiations	5				
		Prior Year (2nd Interim)	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(202	2-23)	(2023-24)	(2024-25)
Number of	management, supervisor, and confidential FTE positions	66.0		71.7	72.7	72
	٤ د	<u></u>	L			
1a.	Have any salary and benefit negotiations been settled since but	udget adoption?		n/a		
	If Yes, complet	te question 2.		11/a		
	If No, complete	e questions 3 and 4.		k	annen en	
1b.	Are any salary and benefit negotiations still unsettled?			No		
	If Yes, complete	te questions 3 and 4.				
Negotiatio	ns Settled Since Budget Adoption					
2.	Salary settlement:		Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(202	2-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the interim and mul	ltiy ear				
	projections (MYPs)?					
	Total cost of sa	alary settlement				

(may enter text, such as "Reopener")

Change in salary schedule from prior year

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

1st Subsequent Year

(2023-24)

100.0%

1.5%

1st Subsequent Year

(2023-24)

Yes

1.7%

1st Subsequent Year

(2023-24)

Yes

3.7%

982,073

145,250

68,100

Current Year

(2022-23)

100.0%

12.0%

Current Year

(2022-23)

Yes

1.7%

Current Year

(2022-23)

Yes

23.4%

967,649

142,780

65,700

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- 1. Are costs of H&W benefit changes included in the interim and MYPs?
- 2. Total cost of H&W benefits
- 3. Percent of H&W cost paid by employer
- 4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

- 1. Are step & column adjustments included in the interim and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- 1. Are costs of other benefits included in the interim and MYPs?
- 2. Total cost of other benefits
- 3. Percent change in cost of other benefits over prior year

2nd Subsequent Year

(2024-25)

100.0%

0.0%

2nd Subsequent Year (2024-25)

Yes

1.7%

2nd Subsequent Year

(2024-25)

Yes

0.0%

982,073

147,763

68,100

72.7

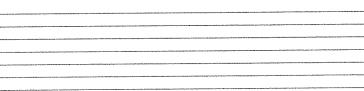
Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.	Are any funds other than the general fund projected to have a negative fund			
	balance at the end of the current fiscal year? No			
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.			
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.			



ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district	will end the current fiscal year with a			
	negative cash balance in the general fund? (Da	ata from Criterion 9B-1, Cash Balance,	No		
	are used to determine Yes or No)		••••••••••••••••••••••••••••••••••••••		
A2.	is the system of personnel position control ind	ependent from the payroll system?			
			No		
A3.	Is enrollment decreasing in both the prior and c	urrent fiscal years?			
			No		
A4.	Are new charter schools operating in district bo	undaries that impact the district's			
	enrollment, either in the prior or current fiscal y		No		
			Lancon a care a con concernance because an announce and announce an		
A5.	Has the district entered into a bargaining agree	ment where any of the current			
	or subsequent fiscal years of the agreement w		No		
	are expected to exceed the projected state fun				
A6.					
	retired employees?	No			
A7.	Is the district's financial system independent of	f the county office system?			
			No		
A8.	Does the district have any reports that indicate				
	Code Section 42127.6(a)? (If Yes, provide copi	es to the county office of education.)	No		
A9.	Have there been personnel changes in the supe	arintendent or chief business			
	official positions within the last 12 months?		No		
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	C				
	Comments: (optional)				
	(optional)				

End of School District First Interim Criteria and Standards Review