

"Education is Power"

Governing Board

President: Rick Dougherty

Clerk: Megan Estes Trustee: John Hamilton Trustee: Jack Hathaway Trustee: Jeanne Norris

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

2023/2024

SECOND INTERIM BUDGET

FRJUSD 2023/24 Second Interim Budget

Beginning Balance		\$	10,211,352
New Revenue 23/24	\$ 22,415,829	\$ 26.	32,627,181

		Projected	Projected
Category	l E	Budget Amount	Budget Balance
SCOE ADA Transfer	\$		\$ 32,627,181
SCOE revenue Transfer	\$	98,373	\$ 32,528,808
Certificated Salaries	\$	7,282,560	\$ 25,246,248
Classified Salaries	\$	3,898,250	\$ 21,347,998
Benefits	\$	5,299,444	\$ 16,048,554
Instructional Supplies	\$	1,177,664	\$ 14,870,890
Noncapitalized Equipment	\$	315,447	\$ 14,555,443
General Supplies	\$	665,444	\$ 13,889,999
Fuel, Oil, Parts	\$	104,500	\$ 13,785,499
Travel & Conference	\$	108,099	\$ 13,677,400
Dues & Memberships	\$	19,685	\$ 13,657,715
Insurance	\$	223,665	\$ 13,434,050
Utilities	\$	716,900	\$ 12,717,150
Rentals, Repairs & Leases	\$	377,970	\$ 12,339,180
Other Services & Operating	\$	1,261,178	\$ 11,078,002
Communications	\$	55,506	\$ 11,022,496
Facilities/Equipment	\$	697,492	\$ 10,325,004

TOTAL EXPENDITURES \$ 22,302,177

Beginning Bala	nce 202	3/24
Revolving Cash Fund	\$	3,500
Restricted Categoricals	\$	3,435,879
Reserve 5%	\$	1,004,000
Board Designated	\$	260,243
Assigned	\$	5,507,730
Total BEG BAL	\$	10,211,352

Estimated Ending E	Balance	2023/24
Revolving Cash Fund	\$	3,500
Restricted Categoricals	\$	3,032,460
Reserve 5%	\$	1,115,109
Board Designated	\$	6,173,935
Assigned	\$	2
Total END BAL	\$	10,325,004

FRJUSD 2023/24 Second Interim Budget

	Café	
Beginning Balance	\$	217,424.00
Revenues	\$	724,329.00
Encroachment	\$	s ∄
Expenditures	\$ \$ \$	878,173.00
Total Ending Balance	\$	63,580.00
Capital Facilit	tiesDeveloper	
Beginning Balance	\$	49,460.00
Revenues	\$	9,067.00
Expenditures	\$	58,527.00
Total Ending Balance	\$	150
Special Reser Beginning Balance Revenues Expenditures	rve Capital Proj \$ \$ \$	jects 31,146.00 372.00
Total Ending Balance	\$ \$	31,518.00
Bond Interest Beginning Balance Revenues Expenditures Total Ending Balance	st and Redemp	360,938.00 294,268.00 288,481.00 366,725.00
	dent Body	500,12000
Beginning Balance	\$	141,500.00
Revenues	\$	177,000.00
Expenditures	\$	177,000.00
Total Ending Balance	\$	141,500.00

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT 2023-24 SECOND INTERIM BUDGET

School districts are required to certify two times a year the status of the district's financial obligations. If the district receives a qualified or negative certification at Second Interim, it must also certify again in June. This Second Interim Report summarizes the General Fund Budget as of January 31, 2024.

BEGINNING FUND BALANCE

	Fi	irst Interim	Sec	ond Interim	Change
Revolving Cash	\$	3,500	\$	3,500	\$ -
Restricted Categoricals		3,435,879		3,435,879	\$ -
Reserve 5%		1,004,000		1,004,000	\$ -
Board Designated		260,243		260,243	\$ -
Unassigned		5,507,730		5,507,730	\$
Total Revenue	\$	10,211,352	\$	10,211,352	\$

The total beginning fund balance is \$10,211,352. The district's beginning balance was higher than originally projected due to budgeted restricted expenditures in 2022/23 not being expended. Monies from Educator Effectiveness, Learning Loss Recovery, A-G Access/Success Grants all totaled \$837,640 of unspent funds that carried over. Unrestricted accounts that were spent totaled \$421,192 because one-time accounts are beginning to dwindle and the expenses originally charged to these accounts are being reverted back to the General Fund.

REVENUES

	First Interim	Second Interim	Change
LCFF Revenue Sources	16,305,761	16,586,779	281,018
Federal Revenue	2,045,194	2,067,610	22,416
Other State Revenue	2,538,992	2,759,180	220,188
Local Revenue	997,460	1,002,260	4,800
Total Revenue	\$ 21,887,407	\$ 22,415,829	\$ 528,422

The districts revenues changed by virtue of receiving and budgeting changing allocations. \$281,018 is a result of updated ADA projections. Forest Reserve was updated to \$76,740. CTEIG allocations was added as well (\$241,094).

Expenditures and Transfers Out

	First Interim	Second Interim	Change
Certificated Salaries	7,341,287	7,282,560	(58,727)
Classified Salaries	3,949,127	3,898,250	(50,877)
Employee Benefits	5,372,276	5,299,444	(72,832)
Books & Supplies	1,984,117	2,263,055	278,938
Services & Other Exp's	2,861,853.00	2,861,376.00	(477.00)
Capital Outlay	697,492.00	697,492.00	-
Other Uses	=	14	
Transfers Out	<u>~</u>	12	
Total Expenditures & TO	22,206,152	22,302,177	96,025

The districts increase in salaries and benefits were estimated at First Interim and solidified at Second Interim which are linked to the budgeted projected salaries and benefits for negotiations. Books and supplies and Services are a result of revenue from CTEIG, Ag Incentive and other minor account adjustments.

ENDING FUND BALANCE

The First Interim Budget reflects an estimated ending fund balance of \$10,325,004. The components of the ending fund balance are:

_	First Interim	Second Interim
NonSpendable Revolving Cash	3,500	3,500
Restricted Accounts	3,340,633	3,032,460
Assigned for economic uncertainty	666,185	669,065
Board assigned for:		
Board goal for percentage above	444,123	446,044
EPA for teacher salaries	1,551,722	1,034,291
Facility and grounds improvement	200,000	200,000
Fund block grants	252,532	256,214
Site mini grants and donations	89,929	89,929
Replacement of transportation fleet	=	-
Instructional materials/needs	3,143,983	4,393,501
Equipment replacement	200,000	200,000
Total =	9,892,607	10,325,004

On October 11, 2017, Governor Jerry Brown signed SB 751 making changes to the existing district reserve cap law exempting basic aid school districts and districts with fewer than 2,501 average daily attendance from the reserve cap requirement. This was a huge relief and wonderful news for our district.

CASH BALANCE

The district is projecting to have a positive cash balance for 2023/24.

OTHER FUNDS

Cafeteria Fund-- The Cafeteria Fund is projecting an operating deficit of zero. The ending balance is projected to be \$63,580 at June 30, 2024, which represents inventory of \$500 and an operating reserve of \$63,080.

Capital Facilities Fund--This fund is used to collect school fees on development and construction within the district. Fees collected can be used for new construction or modernization of district facilities. Developer fee collections are estimated to be \$9,067. The ending balance is projected to be zero at June 30, 2024.

Special Reserve Capital Project Fund--This account has a beginning balance of \$31,146. The board's desire was to contribute to this account for \$10,000 per year as an assurance to the communities that supported the Bond Measure, that the district is dedicated to the up keep of our buildings that were modernized. The district will be having a conversation at some point regarding resuming the contribution and at what level.

Student Body Fund--The student body accounts are ever changing and will end with approximately \$141,500.

MULTI-YEAR PROJECTION

The Second Interim Budget is the basis for the multi-year projections

Key assumptions and changes are outlined as follows

The 23/24 LCFF was projected with an 8.22% COLA, 24/25 .76% COLA, 25/26 2.73%

Adopted Estimated ADA 1,041-23/24, 1,023-24/25 and 1,005-25/26 First Interim Estimated ADA 1,041-23/24, 1,023-24/25 and 1,005-25/26 Second Interim Estimated ADA 1,062-23/24, 1,043-24/25 and 1,025-25/26

Salaries and benefits increased for estimated step and column for all three years and a projected salary and benefit increase in 23/24 of 7.32% on the salary schedule and 5.66% increase on the insurance contribution cap. CSEA has a signed an agreement stating they would receive an addition \$119,632 in 22/23 and would deduct the amount from this year's allowance and will receive 4.25% on their salary schedule and 5.66% increase on the insurance contribution cap

STRS rates are 19.10% in 23/24 and are projected to remain static over the next two years

PERS increased to 26.68% in 23/24 and are projected to increase to 27.80% in 24/25 and 28.50% in 25/26

Forest Reserve was budgeted at \$76,740 in 23/24 and \$7,674 in the next two years

The remaining ESSER III dollars were budgeted, \$1,037,781 which are one-time dollars

The majority of new personnel expenses are funded from the new one time Federal and State dollars for learning loss mitigation. Once these one-time dollars are expended (June 30, 2024-September 30, 2024), the superintendent will be tasked with evaluating each position to determine if the value of service to the district is enough that the budget will be required to absorb the expense or will the position be eliminated.

The projected deficit in 23/24 is zero, 24/25 \$1,531,763 and 25/26 \$653,029. Carryover is included in this budget. This is a difficult projection because of the one-time dollars looming throughout the current year. The one-time monies skew the look of the personnel budget. As the district begins to expend the one-time dollars and the budget begins to settle into its actual expenditures then the district can judge the reality of the deficit.

On a positive note, the budgeted COLA is a nice windfall to the district by raising the base LCFF. The district's intent is to save as much of it as possible to offset personnel expenses until the superintendent can attrition or continue employment for personnel hired with one-time monies. On the down side, the COLA is now being projected to have a sharp decrease to as low as .76% next year.

SUMMARY

The district is submitting this report indicating that we are projecting to meet all obligations for the current year and the subsequent two years. However, it is important to note for future years that any on-going structural deficit cannot be sustained once reserves are depleted. There are many unpredictable factors, which affect revenue and expenditures. Because of that, the district has based the budget on assumptions, the best information available at the time the budget is prepared. The Second Interim Budget should be considered a "financial snapshot" on the date it is approved by the Board of Trustees.

Projected reductions in ADA, and the use of one time funds for personnel expenses are of great concern, putting the district at risk of the unwanted area of significant deficit budgeting. This budget does not have a projection for salary and benefit increases beyond 23/24. The superintendent recognizes the fiscal strain of unknown negotiations. The district will need to be attentive when filling any open positions in preparation of employee agreements. The district will need to monitor its budget closely and review programs and planned spending.

There has been recent communication through email from Capital Advisors that revenue projections are clearly lower than those used in the Governor's January budget proposal. If numbers come in anywhere close to what the Legislative Analyst Office is predicting, we are looking at some significant cuts to the budget laid out by the Governor in January.

Fall River JUSD Multi Year Projection 2023/24 Second InterIm Budget

	Total	2023/24 Total	Total	Total	2024/25 Total	Total	Total	2025/26 Total	Total
Revenues	Ollrestlicted	Manuclen		Olleanicea	nasilican Masilican		Ollesticted	Nesilliced.	
LCFF	16,586,779		16,586,779	16,518,847		16,518,847	17,029,599	٠	17,029,599
Federal Revenue	76,740	1,990,870	2,067,610	7,674	806,411	814,085	7,674	664,207	671,881
Other State Revenue	308,827	2,450,353	2,759,180	305,099	1,249,017	1,554,116	302,324	1,247,688	1,550,012
Other Local Revenue	138,146	864,114	1,002,260	138,146	864,114	1,002,260	138,146	864.114	1,002,260
Total Revenues	17,110,492	5,305,337	22,415,829	16,969,766	2,919,542	19,889,308	17,477,743	2,776,009	20,253,752
Other Financing Sources									
Interfund Transfers	•	•	ė						*
Contributions to/from Restricted Programs	(2.058.050)	2.058,050		(1.850.142)	1.850.142		(1,893,072)	1.893.072	
Net Transfers and Contributions	(2,058,050)	2,058,050	•	(1,850,142)	1,850,142		(1,893,072)	1,893,072	j e c
Expenditures									
Certificated Salaries	5.466.295	1 816 265	7 282 580	6 434 977	1 278 723	7 741 700	6 582 097	1 214 869	7 796 766
Classified Calaries	2 805 744	1 002 508	3 808 250	2 114 032	005 743	4 010 775	3 244 400	032 537	707.00 A
Employee Benzille	3 375 850	1 028 846	5 200 AAA	2 704 959	4 874 042	000 375 3	2 702 022	4 677 636	£ 470 074
Dooks 9 Charles	20,212,020	4 300 000 4	200000	200,000	340,470,	0000000	200,000	1000 100	100011
DOORS & SUPPLES	107,088	1,000,002,1	2,203,033	407'087	070,771	670'010'1	407'08/	100'+00	1,450,565
Services and Other	1,655,345	1,206,031	2,861,376	1,650,432	1,280,745	2,931,177	1,650,432	394,400	2,044,832
Capital Outlay	208,380	489,112	697,492	(208,380)	72,070	(136,310)			•
Other Outgo	(59,226)	59,226	200	(59,226)	59,226		(59,226)	59,226	
Interfund Transfers Out and All Other Financing Uses	•	٠	•		,			•	
Total Expenditures	14,535,371	7,766,806	22,302,177	15,429,897	5,991,174	21,421,071	15,973,730	4.933.051	20,906,781
Net Increase (Decrease)	517,071	(403,419)	113,652	(310,273)	(1,221,480)	(1,531,763)	(389,059)	(263,970)	(653,029)
BEGINNING EALANCES				£:					
Reserve-Revolving Cash/Prepaids/Stores	3,500		3.500	3,500		3,500	3.500		3.500
Restricted Programs		3.435.879	3.435.879		3.032.460	3.032.460		1,810,970	1 810 970
Economic Uncertainty	1.004.000		1 004 000	1115 109		1 115 109	1 081 473		1 081 473
Board Designated	260 243		260 243	6 173 935		R 173 935	5 RQ7 298		5 807 20B
Undesignated/Unnappropriated	5.507.730	3	5 507 730						2001
Audit Adiustments/Restatements				9					
Total Beginning Balances	6,775,473	3,435,879	10,211,352	7,292,544	3,032,460	10,325,004	6,982,271	1,810,970	8,793,241
ENDING BALANCES									
Reserve-Revolving Cash/Prepaids/Stores	3,500		3,500	3,500	ř	3.500	3.500		3.500
Restricted Programs	•	3.032.460	3.032.460	•	1.810.970	1.810.970		1 547 000	1 547 000
Economic Uncertainty	1,115,109		1.115.109	1.081.473		1 081 473	1 045 340		1 045 340
Board Designated	6.173.935		6.173.935	5 897 298		5 AQ7 298	5 544 372	2	5 544 372
Undeslanated/Unnappropriated						-	700000		10,110,0
Total Ending Balances	7.292.544	3 032 460	10 325 004	6 9R7 971	1 810 970	R 703 241	G 503 212	4 547 000	B 540 545
			10000000	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0.0000	11770010	717,000,0	000,170,1	0,170,212
Estimated Enrollment Estimated ADA			1,163			1,144			1,124
%		_	91%		_	91%		Ų	91%

Fall River Joint Unified Cashflow Worksheet 2023/24 Second Interlm Budget

	- territor	Dudges	fully	August	September	October	November	December	January	February	March	April	may			Contract Operation
BO HINOM BUT TO LOGUE O 151 FOR	noiec	Thomas and the	CONTRACTOR	SP. S. SP. S. S. S.			STATE STATE	Service Services		The special state of						100 m
ACTUALS THROUGH THE MONTH OF (Emter Month Name):					The state of the s		THE PERSON NAMED IN	C 10 202 W	47 CB7 104	44 794 244	10.125.828	8,744,971	9,407,689	7,092,663	0	SENVENCES
A. BEGINNING CASH	9110	THE STATE OF THE	10,713,087	11,327,921	10,857,270	11,702,129	11,933,192	71,000,01								
B. RECEIPTS																
LCFF Sources					4 005 200	1 085 380	c	0	428,144	227,031	86,948	85,948	89,948	0	1,928,141	7,103,600
Principal Apportlonment	8010-8019	7,103,600	1,065,350	000,000,1	000,000,1	000000	C	975 01		0	880,100	0	0	690,276	0	3,520,400
EPA	8012	3,520,400	0		210,010	0	080 09	,	55 738	0	0	2,351,158	264,474	270,994	0	5,962,779
Property Taxes	8020-8079	5,962,779	24,035	888	210,10	0	200,000		0		Q	0	0	0	0	0
Miscellaneous Funds	8080-8088	0	٥	P		0	0			LT 27		5.290	0	321,428	1,098,731	2,067,610
Federal Revenue	8100-8299	2,067,610	203,096	0		305,632	0				70 63	140 DRR	52.975	280.061	1,113,693	2,759,180
On the Control of the	R300-R589	2,759,180	473,641	125,140	122,036	162,973	51,273					00000	62 020	E0.004	A 024	1 002 280
Other and Devenie	8600-8789	1,002,260	45,979	44,960	108,075	192,185	83,976	6,31	192,18	58,63	86,186	84,458	000	100,000	0	C
Oller Local Revellue	0040		c	-	0	0	0	0	0	0		D	1	3		
Interfund Transfers In	6286-0188	0	0			0	0	0	0	0	٥	0	0	0	0	
All Other Financing Sources	8789-0888	0	0	0		0	0	0	0	0		0	0	0	0	
Other Receipts/Non-Revenue		92 445 829	4 842 442	1.236.350	2,480,58	1,726,130	195,238	3,706,727	673,121	413,380	1,078,181	2,650,442	462,355	1,631,722	4,149,438	22,415,629
TOTAL RECEIP IS		24101010													Ī	
C. DISBURSEMENTS		000	44.045	207 200	243 265	CIGITA	633 092	630.890	625,469	648,792	792,926	674,223	681,355	731,358	0	7,282,580
Certificated Salaries	1000-1986	7,282,550	14,845	00x,433		CBC ADE	241 249				519.796	339,610	330,662	361,517	0	3,898,250
Classified Salaries	2000-2999	3,898,250	165,643	303,212		204,406	250.070				503,236	432,333	418,219	468,278	581,463	5,299,444
Employee Benefits	3000-3888	5,299,444	83,202	3/2,845			200,000					556,498	580,960	765,731	(100,000)	5,124,431
Books, Supplies and Services	4000-5999	5,124,431	305,273	456,739			200,002					6	(97.371)	(251,932)	0	697,492
Capital Outlay	8000-6988	697,492	100,000		٦	188,338	588,121	124,62	107			-	0	(17.543)	0	
Other Outgo	7000-7499	0	3,987	3,987	3,98	3,987			RC'I				-	c	0	0
Interfund Transfers Out	7600-7629	0	0			0						0	c	0	0	
All Other Financina Uses	7630-7699	0	0	0	0	0	٥	0					2			
Other Disbursements/			•	c	-	•	0		0	0	0	٥	0	٥	0	
Non Expenditures		22 302 477	682.951	1.796.77	1,987,54	1,715,34	1,628,30	1,628,317	1,847,046	2,266,224	2,274,319	2,002,662	1,923,825	2,057,409	491,463	22,302,177
O DRIOP YEAR TRANSACTIONS		Ben Balance														
Assels												c	/RR1 2563	C	0	(851,258)
Cash Not in Treasury	9111-9189		0	0	0							00000	(00y*100)	0	c	1 364 832
Accts Receivable	9200-9299	1,384,832	289,544	12,58	305,424	367,228	52,64		38.14	335,100	0 (28,607)	DIO'CY		0	0	
Due From Other Funds	9310		0					0 0					0	0	0	
Stores Inventory	9320	720 007	0 000	9 6	0 0					0	0	0	0	0	o	105,651
Prepaid Exp.	8330	100,001	00000					0					0	0	0	
Other Assets Total Assets	0408	609.227	395,196	12,584	305,42	367,228	52,648		0 38,144	1 335,169	3 (59,287)	23,378	(861,256)	0	0	808,22
liabildies.													401.1		-	ARC 027/
Accounts Payable	9500-9589	(559,365)	(357,925)	77,192	46,39	(146,95	13,133	42,783	38,88	(147,711)	(125,433)	0.439		0	0	The same
Due to Other Funds	8610		0			0 0						0	0	0	0	
Current Loans	9640	1003 5007			9 0									0	0	(551,599)
Deferred Revenues	ncga —	(110,965)	(808,583)	77.18	46.38	(145,95	13,13	3 42,783	3 39,891	(147,711)	(125,433)	(8,439)	7,700	0	0	(1,110,98
TOTAL PRIOR YEAR		70.5				A70 ncc	65.782	2 42.7B3	3 78.035	187,458	(184,720)	14,938	(853,556)	0	0	(501,738)
- RANSACTIONS		1001	070			L	L			L						
E. NET INCREASE/DECREASE E. (B - C + D)			614,833	(470,650)	0) 844,858	231,064		2,121,192			1		1		3,658,026	(388,086)
F. ENDING CASH (A + E)		1000	11,327,921	10,857,270	0 11,702,129	11,933,192	10,585,912	2 12,687,104	4 11,791,214	4 10,125,828	8,744,971	9,407,669	7,092,663	6,666,976		
				The last of the la						THE PERSON NAMED IN		The second secon	A STATE OF THE PERSON NAMED IN COLUMN	STATE OF THE PARTY		

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	15,776,115.00	16,305,761.00	9,713,761.93	16,586,779.00	281,018.00	1.7%
2) Federal Revenue		8100-8299	1,818,412.00	2,049,999.00	565,421.12	2,067,610.00	17,611.00	0.9%
3) Other State Revenue		8300-8599	1,452,969.00	2,534,187.00	1,077,412.52	2,759,180.00	224,993.00	8.9%
4) Other Local Revenue		8600-8799	955,645.00	997,460.00	673,664.40	1,002,260.00	4,800.00	0.5%
5) TOTAL, REVENUES			20,003,141.00	21,887,407.00	12,030,259.97	22,415,829.00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	6,839,442.00	7,341,287.00	3,753,906.76	7,282,560.00	58,727.00	0.8%
2) Classified Salaries		2000-2999	3,718,425.00	3,949,127.00	2,011,717.97	3,898,250.00	50,877.00	1.3%
3) Employ ee Benefits		3000-3999	5,141,423.00	5,372,276.00	2,358,826.00	5,299,444.00	72,832.00	1.4%
4) Books and Supplies		4000-4999	1,284,929.00	1,984,117.00	796,951.70	2,263,055.00	(278,938.00)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	1,734,477.00	2,861,853.00	1,300,533.57	2,861,376.00	477.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	697,492.00	1,046,794.68	697,492.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	17,543.00	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			18,793,696.00	22,206,152.00	11,286,273.68	22,302,177.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,209,445.00	(318,745.00)	743,986.29	113,652.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								0.00/
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		0000 0070	0.00	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	CURATE PURINGS	2 0F0X00 1: 2 30V280	GENERAL PROCESSOR	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)			1,209,445.00	(318,745.00)	743,986.29	113,652.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,794,904.00	10,211,352.00		10,211,352.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,794,904.00	10,211,352.00		10,211,352.00	8 0 5 W N	1900 BANK
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,794,904.00	10,211,352.00		10,211,352.00		
2) Ending Balance, June 30 (E + F1e)			11,004,349.00	9,892,607.00		10,325,004.00		
Components of Ending Fund Balance					1 2 VL 13			
a) Nonspendable								
Revolving Cash		9711	3,500.00	3,500.00		3,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00	45 4 9 5	- Felt 3/G

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		9719	0.00	0.00		0.00		Te Marie
All Others		9740	2,551,859.00	3,340,633.00		3,032,460.00		
b) Restricted		9740	2,551,658.00	0,040,000.00				
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00	A TOTAL	
Other Commitments		0,00						
d) Assigned		9780	7,509,305.00	5,438,166.00		6,173,935.00		
Other Assignments		3,00						
e) Unassigned/Unappropriated		9789	939,685.00	1,110,308.00		1,115,109.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount					HULL-MINESTON HERRORS			
LCFF SOURCES								
Principal Apportionment		8011	6,948,330.00	7,000,744.00	4,687,584.00	7,103,600.00	102,856.00	1.5%
State Aid - Current Year								
Education Protection Account State Aid Current Year		8012	3,524,168.00	4,001,400.00	1,950,024.00	3,520,400.00	(481,000.00)	-12.0%
State Aid - Prior Years		8019	0,00	0.00	0,00	0.00	0.00	0.0%
Tax Relief Subventions								0.40/
Homeowners' Exemptions		8021	55,368.00	55,368.00	24,922.27	53,490.00	(1,878.00)	-3.4%
Timber Yield Tax		8022	97,788.00	97,788.00	53,223.58	38,118.00	(59,670.00)	-61.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							440.00	12.5%
Secured Roll Taxes		8041	5,115,356.00	5,115,356.00	2,753,188.40	5,754,775.00	639,419.00	13.4%
Unsecured Roll Taxes		8042	229,240.00	229,240.00	223,134.18	259,968.00	30,728.00	
Prior Years' Taxes		8043	11,373.00	11,373.00	6,614.30	11,671.00	298.00	2.6%
Supplemental Taxes		8044	57,365.00	57,365.00	16,705.03	116,806.00	59,441.00	103.6%
Education Revenue Augmentation Fund (ERAF)		8045	(262,873.00)	(262,873.00)	(1,633.83)	(272,049.00)	(9,176.00)	3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8081		0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.50	-	
Less: Non-LCFF		2002	0.00	0.00	0.00	0.00	0.00	0.0%
(50%) Adjustment		8089	15,776,115.00	16,305,761.00	9,713,761.93	16,586,779.00	281,018.00	1.7%
Subtotal, LCFF Sources			13,770,110.00	10,000,101100		,		
LCFF Transfers							İ	
Unrestricted LCFF		2001	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers - Current Year	0000	8091 8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other		0.00	5.50				
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00		
TOTAL, LCFF SOURCES			15,776,115.00	16,305,761.00	9,713,761.93	16,586,779.00	281,018.00	1.79
FEDERAL REVENUE								l

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 t D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	299,324.00	299,324.00	0.00	299,324.00	0.00	0.0
Special Education Discretionary Grants		8182	12,989.00	60,000.00	0,00	60,000,00	0.00	0.0
		8220	0,00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8221	0.00	0.00	0.00	0.00	0.00	0.0
Donated Food Commodities		8260	53,380.00	51,273.00	0.00	76,740.00	25,467.00	49.7
Forest Reserve Funds		8270	0.00	0.00	0.00	0,00	0.00	0.0
Flood Control Funds					0.00	0.00	0.00	0.0
Wildlife Reserve Funds		8280	0.00	0.00				0.0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	284,838.00	375,145.00	130,705.42	336,868.00	(38,277.00)	-10.2
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction	4035	8290	40,674.00	40,674.00	0.00	41,579.00	905.00	2.2
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0,00	0.00	0.0
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	164,730.00	135,287.00	54,895.25	163,699.00	28,412.00	21.0
Career and Technical Education	3500-3599	8290	9,823.00	9,823.00	0.00	9,823.00	0.00	0.0
All Other Federal Revenue	All Other	8290	952,654.00	1,078,473.00	379,820.45	1,079,577.00	1,104.00	0.1
TOTAL, FEDERAL REVENUE			1,818,412.00	2,049,999.00	565,421.12	2,067,610.00	17,611.00	0.9
OTHER STATE REVENUE Other State Apportionments			ì					
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	144,408.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	57,547.00	56,174.00	51,273.00	56,444.00	270.00	0.5
Lottery - Unrestricted and Instructional Materials		8560	246,778.00	259,274.00	110,425.80	264,453.00	5,179.00	2.0
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Campain						0.00	0.00	0.0

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State		8587	0.00	0,00	0.00	0.00	0.00	0.09
Sources	6010	8590	0,00	0.00	0.00	0,00	0,00	0.09
After School Education and Safety (ASES)		8590	0.00	0.00	0.00	0.00	0,00	0.0
Charter School Facility Grant	6030	6090	0.00	0.00				
Career Technical Education Incentive Grant Program	6387	8590	214,318.00	233,078.00	233,078.40	474,172.00	241,094.00	103.4
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0,00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(3,104.49)	0.00		
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	789,918.00	1,985,661.00	685,739.81	1,964,111.00	(21,550.00)	-1.1
TOTAL, OTHER STATE REVENUE			1,452,969.00	2,534,187.00	1,077,412.52	2,759,180.00	224,993.00	8.9
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8616	0.00	0.00	0,00	0.00	0,00	0.0
Unsecured Roll		8617	0.00	0.00	0,00	0.00	0.00	0.0
Prior Years' Taxes				0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes			0,00	0.00	0.00	0.00	0.00	0.0
Parcel Taxes		8621		0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0,00		
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			0.00	2 040 00	15,039.30	3,040.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	3,040.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00		0.00	0.00	0.0
Food Service Sales		8634	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	3,131.00	3,131.00	2,528.54	3,131.00	0.00	0.0
Interest Net Increase (Decrease) in the Fair Value		8660 8662	32,000.00	81,767.00	119,901.78	81,767.00	0.00	0.0
of Investments Fees and Contracts			0,00	0,00	0.00			
Adult Education Fees		8671	0,00	0,00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	200.00	641.00	12,798.36	641.00	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	3,850.00	5,460.00	1,721.75	5,460.00	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,
•								

California Dept of Education SACS Financial Reporting Software - SACS V8

File: Fund-Ai, Version 5

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

45 69989 0000000 Form 01I E82SDCM495(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	97,200.00	69,307.00	61,508.67	74,107.00	4,800.00	6.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	819,264.00	834,114.00	460,166.00	834,114.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments								7:
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0,00	0.00	0.00	0.00	0,0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			955,645.00	997,460.00	673,664.40	1,002,260.00	4,800.00	0.5
TOTAL, REVENUES			20,003,141.00	21,887,407.00	12,030,259.97	22,415,829.00	528,422.00	2.49
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,410,967.00	5,927,501.00	2,990,038.02	6,017,394.00	(89,893.00)	-1.59
Certificated Pupil Support Salaries		1200	277,073.00	275,055.00	150,036.51	275,094.00	(39.00)	0.0
Certificated Supervisors' and Administrators' Salaries		1300	708,651.00	724,964.00	393,545.65	626,947.00	98,017.00	13.5
Other Certificated Salaries		1900	442,751.00	413,767.00	220,286.58	363,125.00	50,642.00	12.29
TOTAL, CERTIFICATED SALARIES			6,839,442.00	7,341,287.00	3,753,906.76	7,282,560.00	58,727.00	0.8
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,093,237.00	972,826.00	509,257.46	1,034,595.00	(61,769.00)	-6.3
Classified Support Salaries		2200	1,319,461.00	1,369,996.00	760,627.52	1,329,378.00	40,618.00	3.09
Classified Supervisors' and Administrators'		2300						0.00
Salaries		2300	281,042.00	285,773.00	168,672.39	285,773.00	0,00	0.0
Clerical, Technical and Office Salaries		2400	708,164.00	709,864.00	394,087.09	709,864.00	0.00	0.0
Other Classified Salaries		2900	316,521.00	610,668.00	179,073.51	538,640.00	72,028.00	11.8
TOTAL, CLASSIFIED SALARIES			3,718,425.00	3,949,127.00	2,011,717.97	3,898,250.00	50,877.00	1.3
EMPLOYEE BENEFITS							4 040 50	0.47
STRS		3101-3102	1,822,745.00	1,865,786.00	619,689.03	1,863,974.00	1,812.00	0.1
PERS		3201-3202	980,982.00	1,061,583.00	539,014.83	1,028,614.00	32,969.00	3.1
OASDI/Medicare/Alternative		3301-3302	390,307.00	410,981.00	214,734.19	404,832.00	6,149.00	1.5
Health and Welfare Benefits		3401-3402	1,657,546.00	1,730,115.00	869,654.06	1,699,924.00	30,191.00	1.7
Unemployment Insurance		3501-3502	5,062.00	5,369.00	2,727.49	5,319.00	50.00	0.9
Workers' Compensation		3601-3602	158,872.00	170,489.00	87,101.86	168,828.00	1,661.00	1.0
OPEB, Allocated		3701-3702	0.00	0.00	14,357.78	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	125,909.00	127,953.00	11,546.76	127,953.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			5,141,423.00	5,372,276.00	2,358,826.00	5,299,444.00	72,832.00	1.40

Printed: 3/1/2024 3:58 PM

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	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	1,233,537.00	1,668,670.00	641,595.48	1,947,608.00	(278,938.00)	-16.79
Noncapitalized Equipment		4400	51,392.00	315,447.00	155,356.22	315,447.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			1,284,929.00	1,984,117.00	796,951.70	2,263,055.00	(278,938.00)	-14.19
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	47,989.00	98,373.00	67,372.87	98,373.00	0.00	0.0%
Travel and Conferences		5200	78,634.00	107,754.00	39,424.32	108,099.00	(345.00)	-0.3%
Dues and Memberships		5300	18,080.00	19,685.00	21,196.25	19,685.00	0.00	0.09
Insurance		5400-5450	223,665.00	223,665.00	189,911.96	223,665.00	0.00	0.09
Operations and Housekeeping Services		5500	662,300.00	716,900.00	385,162.46	716,900.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	2).	5600	183,020.00	377,970.00	246,404.29	377,970.00	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	0.09
Professional/Consulting Services and Operating Expenditures		5800	465,283.00	1,262,000.00	302,640.15	1,261,178.00	822.00	0.19
Communications		5900	55,506.00	55,506.00	48,421.27	55,506.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,734,477.00	2,861,853.00	1,300,533.57	2,861,376.00	477.00	0.0%
CAPITAL OUTLAY								0.00
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	89,057.00	0.00	89,057.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	168,314.0D	631,680.06	168,314.00	0.00	0.03
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.00	0.00	0.00	0.09
Equipment		6400	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	390,121.00	415,114.62	390,121.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0,00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CAPITAL OUTLAY			75,000.00	697,492.00	1,046,794.68	697,492.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.09
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools Tuition, Excess Costs, and/or Deficit Payments		7100	0.00	0,00	0.00	0,00	0,00	2,3,
Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	17,543.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0,00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
		7299	0.00	0.00	0,00	0.00	0.00	0.0
All Other Transfers Out to All Others		, 200		2.50				
Debt Service		7438	0,00	0.00	0.00	0.00	0.00	0.0
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		1435	0.00					
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	17,543.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							4.5	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	26500	Profile a
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	0.1
TOTAL, EXPENDITURES			18,793,696.00	22,206,152.00	11,286,273.68	22,302,177.00	(96,025.00)	-0.
INTERFUND TRANSFERS		-						
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.
From: Bond Interest and								
Redemption Fund		8914	0.00	0,00	0.00	0.00	0.00	0.1
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0,00	0.
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0,00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.
Proceeds Proceeds from Disposal of Capital		8953		0.00	0.00	0.00	0.00	0.
Assets Other Sources		<u> </u>	0.00	0.00	0.00	0.00	0.00	

Fall River Joint Unified Shasta County

2023-24 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

45 69989 0000000 Form 01I E82SDCM495(2023-24)

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)
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES			*(
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS Contributions from Unrestricted Revenues		8980	9,00	0.00	0.00	0,00		
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)			0.00	0.00	0.00	0.00	0.00	0.0%

45 69989 0000000 Form 08I EB2SDCM495(2023-24)

2023-24 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Fall River Joint Unified Shasta County

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	0.09
4) Other Local Revenue		8600-8799	177,000.00	177,000.00	203,498.40	177,000.00	0.00	0.09
5) TOTAL, REVENUES			177,000.00	177,000.00	203,498.40	177,000.00	2) 20	
B. EXPENDITURES						2.00	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	0.00	-
4) Books and Supplies		4000-4999	177,000.00	177,000.00	155,691.26	177,000.00	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	O.C
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.60	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			177,000.00	177,000.00	155,691.26	177,000.00	MACHINE SE	1 10 000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	47,807.14	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers					0.00	0,00	0.00	0.0
a) Transfers In		8900-8929	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	J.,
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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	SECTION SAME
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	D.00	T. 72	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	47,807.14	0,00		1.69

45 69989 0000000 Form 08l E82SDCM495(2023-24)

Printed: 3/1/2024 3:40 PM

2023-24 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Fall River Joint Unified Shasta County

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)
F. FUND BALANCE, RESERVES					4.5			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	131,588.00	141,500.00		141,500.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,588.00	141,500.00		141,500.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,588.00	141,500.00		141,500.00		
2) Ending Balance, June 30 (E + F1e)			131,588.00	141,500.00		141,500.00		
Components of Ending Fund Balance								
a) Nonspendable			1 1					
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	A COL	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	131,588.00	141,500.00		141,500.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments		9760	0.00	0.00		0.00		1
d) Assigned						100		
Other Assignments		9780	0.00	0,00		0.00	S CHANGES	
e) Unassigned/Unappropriated					问题認同			
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		100
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0,00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,000.00	177,000.00	203,498.40	177,000.00	0.00	0.0%
TOTAL, REVENUES			177,000.00	177,000.00	203,498.40	177,000.00		

45 69989 0000000 Form 08l E82SDCM495(2023-24)

2023-24 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

				D				
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)
CERTIFICATED SALARIES							0.00	0.0%
Certificated Teachers' Salaries		1100	0.00	0,00	0.00	0.00	0.00	
Certificated Pupil Support Salaries		1200	0,00	0.00	0.00	0.00	0,00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								2.00
Classified Instructional Salaries		2100	0,00	0.00	0.00	0,00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
STRS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
PERS OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0,00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
		3501-3502	0.00	0.00	0.00	0.00	0,00	0.09
Unemployment Insurance		3601-3602	0,00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation		3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated		3751-3752	0.00	0,00	0,00	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	0.00	0.00	0,00	0.00	0.00	0.09
Other Employee Benefits TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES								
Materials and Supplies		4300	177,000.00	177,000.00	155,691.26	177,000.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			177,000.00	177,000.00	155,691.26	177,000.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0,00	0.00	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0,00	0.00	0.00	0.00	0,00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0,00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and 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	0.09
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.00	0.00	0,00	0.0
Subscription Assets		6700	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

45 69989 0000000 Form 08l E82SDCM495(2023-24)

2023-24 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Fall River Joint Unified Shasta County

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 - 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			177,000.00	177,000.00	155,691.26	177,000.00		Morall 2
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN							0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00		
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			2.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00			0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES				0.00	0.00	0.00	0.00	0,0
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.00	0.00	0.00	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from SBITAs		8974	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
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								0.0
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Year Totals (D)	(Col B & D) (E)	Colum 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	456,744.00	456,744.00	192,221.78	456,744.00	0.00	0.0
3) Other State Revenue		8300-8599	200,000.00	200,000.00	115,566.89	200,000.00	0.00	0.0
4) Other Local Revenue		8600-8799	67,585.00	67,585.00	15,798.37	67,585.00	0.00	0.0
5) TOTAL, REVENUES			724,329.00	724,329.00	323,587.04	724,329.00		法特施
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.1
2) Classified Salaries		2000-2999	309,457.00	325,081.00	174,944.09	337,091.00	(12,010.00)	-3.
3) Employ ee Benefits		3000-3999	147,517.00	153,809.00	84,681.19	161,961.00	(8,152.00)	-5.
4) Books and Supplies		4000-4999	288,144.00	367,346.00	176,709.27	367,346.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	11,775.00	11,775.00	8,495.94	11,775.00	0.00	0.
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0,00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400-		0.00	0.00	0.00	0.00	0.
		7499	0.00	0.00	0.00	300	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	126525256	00000000
9) TOTAL, EXPENDITURES			756,893.00	858,011.00	444,830.49	878,173.00	122641/20400 112314/214/2040	0.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,564.00)	(133,682.00)	(121,243.45)	(153,844.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0,00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.
2) Other Sources/Uses								
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	ū
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.00	0.00	发示 法是	10.2
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,564.00)	(133,682.00)	(121,243.45)	(153,844.00)	1.0	01002
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,949.00	217,424.00		217,424.00	0.00	0.
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			173,949.00	217,424.00		217,424.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			173,949.00	217,424.00		217,424.00		1
2) Ending Balance, June 30 (E + F1e)			141,385.00	83,742.00		63,580.00		
Components of Ending Fund Balance								100.07
a) Nonspendable					10 A (17)			
Revolving Cash		9711	0.00	0.00		0.00		JAN S
Stores		9712	. 500.00	500.00	5132	500.00	ALIVE NO.	
Prepaid Items		9713	0.00	0.00		0.00		in the last
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	140,885.00	83,242.00		63,080.00		
D, INCOMPLEA								

2023-24 Second Interim Cafeteria Special Revenue 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)
Stabilization Arrangements		9750	0.00	0.00		0.00	250000	
Other Commitments		9760	0.00	0.00		0,00		
d) Assigned		1						
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		i i						
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	450,000.00	450,000.00	192,221.78	450,000.00	0.00	0.0
Donated Food Commodities		8221	6,744.00	6,744.00	0.00	6,744.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			456,744.00	456,744.00	192,221.78	456,744.00	0.00	0.0
OTHER STATE REVENUE								
Child Nutrition Programs		8520	200,000.00	200,000.00	115,566.89	200,000.00	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			200,000.00	200,000.00	115,566.89	200,000.00	0.00	0.0
OTHER LOCAL REVENUE	_					i		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0,0
Food Service Sales		8634	55,000.00	55,000.00	3,791.14	55,000.00	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	528.20	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								
Interagency Services		8677	12,585.00	12,585.00	11,396.50	12,585.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	82.53	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			67,585.00	67,585.00	15,798.37	67,585.00	0.00	0.0
TOTAL, REVENUES			724,329.00	724,329.00	323,587.04	724,329.00		1000
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,00	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Support Salaries		2200	293,198.00	308,822.00	166,069.89	320,832.00	(12,010.00)	-3.9
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0,00	0.00	0.0
Clerical, Technical and Office Salaries		2400	16,259.00	16,259.00	8,874.20	16,259.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			309,457.00	325,081.00	174,944.09	337,091.00	(12,010.00)	-3.7
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0,00	0.00	0.0
PERS		3201-3202	66,558.00	71,129.00	39,444.06	75,167.00	(4,038.00)	-5.7
OASDI/Medicare/Alternative		3301-3302	23,334.00	24,418.00	13,153.79	25,336.00	(918.00)	-3.8
Health and Welfare Benefits		3401-3402	52,800.00	53,193.00	29,355.75	56,202.00	(3,009.00)	-5.7
Unemployment Insurance		3501-3502	152.00	160.00	85.96	166.00	(6.00)	-3.8

2023-24 Second Interim Cafeteria Special Revenue Fund Expenditures by Object

nasta County		Expenditure	s 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)
Workers' Compensation		3601-3602	4,673.00	4,909.00	2,641.63	5,090.00	(181.00)	-3.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			147,517.00	153,809.00	84,681.19	161,961.00	(8,152.00)	-5.3%
BOOKS AND SUPPLIES Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
		4300	11,400.00	14,842.00	9,838.49	14,842.00	0.00	0.0%
Materials and Supplies		4400	0.00	0.00	0.00	0,00	0.00	0.0%
Noncapitalized Equipment		4700	276,744.00	352,504.00	166,870.78	352,504.00	0.00	0.0%
Food		4100	288,144.00	367,346.00	176,709.27	367,346.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,141.00	001,010.00	,			
SERVICES AND OTHER OPERATING EXPENDITURES		E100	0.00	0.00	0.00	0,00	0.00	0.0%
Subagreements for Services		5100 5200	1,375.00	1,375.00	230.03	1,375.00	0.00	0.0%
Travel and Conferences				0.00	0.00	0.00	0.00	0,0%
Dues and Memberships		5300	0.00		0.00	0.00	0,00	0.0%
Insurance		5400-5450	0.00	0.00			0.00	0.0%
Operations and Housekeeping Services		5500	3,400.00	3,400.00	1,728.81	3,400.00		0.07
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	V-CICHARINE
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and								
Operating Expenditures		5800	7,000.00	7,000.00	6,537.10	7,000.00	0.00	0.09
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,775.00	11,775.00	8,495.94	11,775.00	0.00	0.09
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.09
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
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES			756,893.00	858,011.00	444,830.49	878,173.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0

Printed: 3/1/2024 3:41 PM

2023-24 Second Interim Cafeteria Special Revenue Fund Expenditures by Object

Fall River Joint Unified Shasta County

nasta County								
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT								
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								0.00/
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/
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0,00	0.00	0.00	0.00	0.0%
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								0.000
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						\$ \$4.00 kg		
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	
(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		1.0

all River Joint Unified nasta County	Exp	Expenditures by Object E82:						
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					0.00	7,00	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	0.00	0.00		0.0%
4) Other Local Revenue		8600-8799	0.00	9,067.00	28,720.01	9,067.00	0.00	
5) TOTAL, REVENUES			0.00	9,067.00	28,720.01	9,067.00		THE SAY
B. EXPENDITURES							0.00	0.0%
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.07
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,307.00	27,636.00	8,805.08	27,636.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,266.00	30,891.00	40,151.00	30,891.00	0.00	0.0%
		6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay		7100-					0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.09
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7389	68,573.00	58,527.00	48,956.08	58,527.00		
9) TOTAL, EXPENDITURES			60,575.00	00,021.00	Jujeconia			3 (0.0)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,573.00)	(49,460.00)	(20,236.07)	(49,460.00)		0.0
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers				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	0.00		
2) Other Sources/Uses					2.00	0.00	0.00	0.0
a) Sources		8930-8979	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	BT-05-List management	0.00	Section interpretation	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	PARTIES AND ADDRESS OF THE PARTIES AND ADDRESS O	10 march 10
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,573.00)	(49,460.00)	(20,236.07)	(49,460.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance					A PARTY	40,460,00	0.00	0.0
a) As of July 1 - Unaudited		9791	68,573.00	1	A-1792-1755 N.S.	49,460.00		1
b) Audit Adjustments		9793	0.00			0.00	hickel/violations	45000
c) As of July 1 - Audited (F1a + F1b)			68,573.00	1	THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IN COLUMN TO THE PERSON NAMED IN COLU	49,460.00	14.00	0.0
d) Other Restatements		9795	0.00		303 (F) EEE	0.00	or accommendation to	45 101363
e) Adjusted Beginning Balance (F1c + F1d)			68,573.00	1		49,460.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance						3	40.00	100
a) Nonspendable					100	8	A 200	
Revolving Cash		9711	0.00	D.00		0,00		
Stores		9712	0.00	0.00		0.00	100000000000000000000000000000000000000	
Prepaid Items		9713	0.00	0.00		0.00	THE PROPERTY OF	
1		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		1
b) Legally Restricted Balance c) Committed			1.744	1 - 9 - 1		1 44 6	1 27 - 6	P. C. T.

asta County	Ex	penditures b	y Object					
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		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			in the same					
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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
		8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue			0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8616	0.00	0.00	0.00	0,00	0.00	0.0
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		0010	0.00	5.00				
Non-Ad Valorem Taxes		0004	0.00	0.00	0.00	0,00	0,00	О.
Parcel Taxes		8621	1	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00		
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	
Sales					0.00	0.00	0.00	0.
Sale of Equipment/Supplies		B631	0.00	0.00	0.00	0.00	0.00	0.
Interest		8660	0.00	0.00	347.54	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							0.00	0.
Mitigation/Dev eloper Fees		8681	0.00	9,067.00	28,372.47	9,067.00	0.00	J 0.
Other Local Revenue								0.
All Other Local Revenue		8699	0,00	0.00	0.00	0.00	0.00	1
All Other Transfers In from All Others		8799	0.00	1	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			0.00	-	28,720.01	9,067.00	0.00	0.
TOTAL, REVENUES			0,00	9,067.00	28,720.01	9,067.00	STREET	
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00		0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0,00	0.00	D.
CLASSIFIED SALARIES								ŀ
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 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						30		
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	43,307.00	27,636.00	8,805.08	27,636.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,307.00	27,636.00	8,805.08	27,636.00	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%
Tray el 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		5600			10.151.00	00 004 00	0.00	0.0%
Improv ements			25,266.00	30,891.00	40,151.00	30,891.00	0.00	0.09
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	0.07
Professional/Consulting Services and Operating		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Expenditures		5900	0.00	0.00	0.00	0.00	0,00	0.09
Communications		5555					0.00	1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,266.00	30,891.00	40,151.00	30,891.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major		6300				0.00	0.00	0.09
Expansion of School Libraries			0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00		0.00	0.00		0.09
Equipment Replacement		6500	0.00	Y .	0.00	0.00	0.00	0.09
Lease Assets		6600	0.00	1	0.00	0.00	0.00	0.09
Subscription Assets		6700	0.00		0.00	0.00		0.09
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			1				0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							0.00	0.09
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	1 0.0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Di, Version 3

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%
TOTAL, EXPENDITURES			68,573.00	58,527.00	48,956.08	58,527.00		
INTERFUND TRANSFERS								ř
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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		

2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES				10401				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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	372.00	372.00	373.00	372.00	0.00	0.0
5) TOTAL, REVENUES			372.00	372.00	373.00	372.00		1
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
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		1300-1333	0.00	0.00	0.00	0.00		
9) TOTAL, EXPENDITURES	_		0.00	0.00	-			STATES
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		X.	372.00	372.00	373.00	372.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers							0.00	0.0
a) Transfers In		8900-8929	0.00	0,00	0.00	0.00	0.00	
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	0.1
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		25.75
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372.00	372.00	373.00	372.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance				}				
a) As of July 1 - Unaudited		9791	32,773.00	31,146.00	15 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	31,146.00	0.00	0.
b) Audit Adjustments		9793	0.00	0.00	13263700	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			32,773.00	31,146.00		31,146.00		THE SE
d) Other Restatements		9795	0.00	0.00	STORY WILLIAM	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			32,773.00	31,146.00		31,146.00	122	
2) Ending Balance, June 30 (E + F1e)			33,145.00	31,518.00		31,518.00		
Components of Ending Fund Balance						1		
a) Nonspendable						1	ine several	
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00	in the second	
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00	1 New	
		9740	0.00	0.00		0.00		
b) Legally Restricted Balance			B 4 2945	the mark	1 1 2	A TOTAL	3,30	Rich.

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Di, Version 3

2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

asta County	Expend	Rures by Obj						
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 Аггалдетелts		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		9780	33,145.00	31,518.00		31,518.00		
Other Assignments				NEWSKIE				
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
FEDERAL REVENUE		8281	0.00	0.00	0.00	0.00	0.00	0.09
FEMA		8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		5255	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE		8587	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources	0000	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	6230		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	0.09
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.00	0.50		
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					0.00	0,00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	1	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	372.00	372.00	373.00	372.00	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							0.00	0.0
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	
TOTAL, OTHER LOCAL REVENUE			372.00	372.00	373.00	372.00	0.00	0.0
TOTAL, REVENUES			372.00	372.00	373.00	372.00		
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								ł
		3101-3102	0.00	0.00	0,00	0.00	0.00	0.0
3 3153		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
STRS				0.00	0.00	0.00	0.00	0.0
PERS		3301-3302	0.00	0.00	0.00	0.00		1
PERS OASDI/Medicare/Alternativ e		3301-3302 3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
PERS OASDI/Medicare/Alternative Health and Welf are Benef its				1	1	1	1	
PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemployment Insurance		3401-3402	0.00	0.00	0.00	0,00	0.00	0.0
PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation		3401-3402 3501-3502	0.00	0.00	0.00	0,00 0.00	0.00 0.00	0.0
PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemployment Insurance		3401-3402 3501-3502 3601-3602	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 0.0 0.0

2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
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	0.0
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	0.1
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.
Prof essional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0,00	0.00	0.00	0.
		5900	0.00	0.00	0.00	0.00	0.00	0.
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.
CAPITAL OUTLAY		6100	0.00	0.00	0.00	0.00	0.00	0.
Land		6170	0.00	0.00	0.00	0.00	0.00	o.
Land Improvements		6200	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings							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	0.
		6400	0.00	0.00	0.00	0.00	0.00	0.
Equipment Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.
		6600	0.00	0.00	0.00	0.00	0.00	0.
Lease Assets		6700	0.00	0.00	0.00	0.00	0.00	0.
Subscription Assets			0.00	0.00	0.00	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY								
OTHER OUTGO (excluding Transfers of Indirect Costs)								ì
Other Transfers Out			Ì					
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7299	0.00	0.00	0,00	0,00	0.00	0
All Other Transfers Out to All Others		1255	0.01					
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0
Other Debt Service - Principal		7438	0.00		0.00	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	+	0.00	0.00	211.TE	1000
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	A CONTROL A	1877.154
INTERFUND TRANSFERS			1					
INTERFUND TRANSFERS IN		0040	0.00	0.00	0.00	0.00	0.00	0
From: General Fund/CSSF		8912	0.00	1	0.00		0.00	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1	0.00	1
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1 0.00	0.00	0,00	1
INTERFUND TRANSFERS OUT	,				0.00	0.00	0.00	1 0
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	4

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Di, Version 3 Fall River Joint Unified Shasta County

2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

45699890000000 Form 40I E82SDCM495(2023-24)

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								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			2010	500				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(i) 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	州大學的	14 N

Printed: 3/1/2024 3:43 PM

2023-24 Second Interim Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (日)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								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	11,045.00	11,045.00	10,347.33	17,542.00	6,497.00	58.8%
4) Other Local Revenue		8600-8799	276,604.00	276,604.00	171,204.75	276,726.00	122.00	0.0% \$15
5) TOTAL, REVENUES			287,649.00	287,649.00	181,552.08	294,268.00	STATE OF THE PARTY	
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	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	287,649.00	288,481.00	0.00	288,481.00	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		7,500-7555	287,649.00	288,481.00	0.00	288,481.00		
9) TOTAL, EXPENDITURES			207,043.00	200,401.00	0,00			75
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(832.00)	181,552.08	5,787.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers							0.00	0.0
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	î .
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	0.000	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(832.00)	181,552.08	5,787.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance					962 32772 678			
a) As of July 1 - Unaudited		9791	388,865.00	360,938.00		360,938.00	0,00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			388,865.00	360,938.00		360,938.00	Work English	100
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			388,865.00	360,938.00		360,938.00		
2) Ending Balance, June 30 (E + F1e)			388,865.00	360,106.00		366,725.00	P II	
Components of Ending Fund Balance				14. 35. 31/4		1945		L LE
· -					De Verein			
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0,00		0.00		
Prepaid Items		9719	0.00	The state of the state of		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance		3140	1 0.00	1 0.00	1 200	1	1088 F231 W	4

2023-24 Second Interim Bond Interest and Redemption 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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	388,865.00	360,106.00		366,725.00		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
		8571	9,951.00	9,951.00	10,286.69	16,448.00	6,497.00	65.3
Homeowners' Exemptions		8572	1,094.00	1,094.00	60.64	1,094.00	0.00	0.0
Other Subventions/In-Lieu Taxes			11,045.00	11,045.00	10,347.33	17,542.00	6,497.00	58.8
TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies		8611	218,424.00	218,424.00	126,809.91	218,424.00	0.00	0.0
Secured Roll		8612	52,470.00	52,470.00	40,613.49	52,470.00	0.00	0.0
Unsecured Roll		8613	98.00	98,00	244,85	220.00	122.00	124.5
Prior Years' Taxes		8614	2,667.00	2,667.00	1,217.51	2,667.00	0.00	0.0
Supplemental Taxes		8629	0.00	0.00	0.00	0.00	0,00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes			2,945.00	2,945.00	2,318.99	2,945.00	0.00	0.0
Interest		8660		0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue				0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00		276,726.00	122.00	0.0
TOTAL, OTHER LOCAL REVENUE			276,604.00	276,604.00	171,204.75		OF CHARLES	1720000
TOTAL, REVENUES			287,649.00	287,649.00	181,552.08	294,268.00	1 2000	WD (S.
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	225,000.00	235,000.00	0.00	235,000.00	0.00	0.0
Bond Interest and Other Service Charges		7434	62,649.00	53,481.00	0.00	53,481.00	0.00	0.0
Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect			287,649.00	288,481.00	0.00	288,481.00	0.00	0.0
Costs)					0.00	288,481.00	CON PUR	Eakth
TOTAL, EXPENDITURES			287,649.00	288,481.00	0.00	200,401.00	CO EN WALLES	ENGER!
INTERFUND TRANSFERS	2							
INTERFUND TRANSFERS IN		6010	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	1	0.00	0.00	0.1
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	1
INTERFUND TRANSFERS OUT						0.00	0.00	0.0
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	1

456998900000000 Form 511 E82SDCM495(2023-24)

2023-24 Second Interim Bond Interest and Redemption Fund Expenditures by Object

Fall River Joint Unified Shasta County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								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		

Page 3

Printed: 3/1/2024 3:43 PM

hasta County	Illuffect oddt Nato Frontieres	
Part I - General Administrative Share of Plant Services Costs		
California's indirect cost plan allows that the general administrative operations costs and facilities rents and leases costs) attributable administration and included in the pool is standardized and automa percentage of square footage occupied by general administration.	e costs in the indirect cost pool may include that portion of plant services costs (main to the general administrative offices. The calculation of the plant services costs attrib ted using the percentage of salaries and benefits relating to general administration as	
A. Salaries and Benefits - Other General Administration an	d Centralized Data Processing	
1. Salaries and benefits paid through payroll (Funds 01, 0	9, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000 and 9000)		750,829.00
2. Contracted general administrative positions not paid th	rough pay roll	
a. Enter the costs, if any, of general administrative p	positions performing services ON SITE but paid through a	
contract, rather than through pay roll, in functions	7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the t	tle, duties, and approximate FTE of each general	
administrative position paid through a contract. F	Retain supporting documentation in case of audit.	
•		7
B. Salaries and Benefits - All Other Activities	10 CO abiasta (000 2000 eveent 3701-3702)	
1. Salaries and benefits paid through payroll (Funds 01, 0	9, and 62, objects 1000-3999 except 3701-3702/	15,729,425.00
(Functions 1000-6999, 7100-7180, & 8100-8400; Fun		
C. Percentage of Plant Services Costs Attributable to Gene		4,77%
(Line A1 plus Line A2a, divided by Line B1; zero if negati	7e) (See Part III, Lilles A5 and A6)	
Part II - Adjustments for Employment Separation Costs	and the second in a golding	
When an employee separates from service, the local education	all agency (LEA) may incur costs associated with the separation in addition	
to the employee's regular salary and benefits for the final pay	period. These additional costs can be categorized as "normal" or "abnormal	
or mass" separation costs.		
Normal separation costs include items such as pay for accumu	lated unused leave or routine severance pay authorized by governing board	
policy. Normal separation costs are not allowable as direct cost	s to federal programs, but are allowable as indirect costs. State programs	
may have similar restrictions. Where federal or state program	guidelines required that the LEA charge an employee's normal separation	
costs to an unrestricted resource rather than to the restricted p	rogram in which the employee worked, the LEA may identify and enter	
these costs on Line A for inclusion in the indirect cost pool.		
Abnormal or mass separation costs are those costs resulting fr	om actions taken by an LEA to influence employees to terminate their	
employment earlier than they normally would have. Abnormal o	r mass separation costs include retirement incentives such as a Golden	
Handshake or severance packages negotiated to effect termin	ation. Abnormal or mass separation costs may not be charged to federal	
programs as either direct costs or indirect costs. Where an LEA	A paid abnormal or mass separation costs on behalf of positions in general	
administrative functions included in the indirect cost pool, the I	EA must identify and enter these costs on Line B for exclusion from the pool.	
A. Normal Separation Costs (optional)		
Enter any normal separation costs paid on behalf of em	ployees of restricted state or federal programs that	
were charged to an unrestricted resource (0000-1999) in	funds 01, 09, and 62 with functions 1000-6999 or 8100-8400	
rether than to the restricted program. These costs will be	moved in Part III from base costs to the indirect cost pool.	0.00
Retain supporting documentation.		
B. Abnormal or Mass Separation Costs (required)		
Enter any abnormal or mass separation costs paid on be	half of general administrative positions charged to	
unrestricted resources (0000-1999) in funds 01, 09, and		
moved in Part III from the indirect cost pool to base cos		0.00
Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 6		8
	•	
A. Indirect Costs 1. Other General Administration, less portion charged to	restricted resources or specific goals	
(Functions 7200-7600, objects 1000-5999, minus		1,158,829.00
(i dilotione izos isse) saleste		

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

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

22,000.00

	40,000,00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	134,004.13
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	477.00
7. Adjustment for Employment Separation Costs	2
a. Plus: Normal Separation Costs (Part II, Line A)	0,00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	1,356,110.13
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(13,413.25)
9. Carry-Forward Adjustment (Part IV, Line F)	1,342,696.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	
B. Base Costs	12,887,211.00
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,350,826.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,990,525.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	160,770.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	43,050.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	25,224.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,675,306.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	9,523.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	177,000.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	525,669.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	20,845,104.87
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	C F40/
(Line A8 divided by Line B19)	6.51%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	6.44%
(Line A10 divided by Line B19)	0.4470
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	
I service is a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

Second Interim 2023-24 Projected Year Totals Indirect Cost Rate Worksheet

45 69989 0000000 Form ICR E82SDCM495(2023-24)

Printed: 3/1/2024 3:48 PM

Fall River Joint Unified Shasta County

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approvied rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	1,356,110.13
B. Carry-forward adjustment from prior year(s)	
Carry-f orward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (6.57%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (6.57%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (6.57%) times Part III, Line B19); zero if positive	(13,413.25)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(13,413.25)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the сипеnt year calculation:	6.44%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-6706.63) is applied to the current year calculation and the remainder	
(\$-6706.62) is deferred to one or more future years:	6.47%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-4471.08) is applied to the current year calculation and the remainder	
(\$-8942.17) is deferred to one or more future years:	6.48%
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	(13,413.25)

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by LEA (LP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Ad]ustments*	Total
Object Code	UNDUPLICATED PUPIL COUNT	2.13% 角7%	建筑的数数					New York	190.00
Carles of the cons	200	Charles and Charles							
	(PENDITURES (Funds 01, 09, & 62; resources 0000-9999) Certificated Salaries	114,724.00	0.00	0.00	0.00	0.00	799,062.00		913,786.00
1000-1999		55,628.00	0.00	0.00	0.00	0.00	503,444.00		559,072.00
2000-2999	Classified Salaries	63,175.00	0.00	0,00	0.00	0.00	650,438.00		713,613.00
3000-3999	Employee Benefits	0.00	0,00	0.00	0.00	0.00	55,082.00		55,082.00
4000-4999	Books and Supplies	166,029.00	0.00	0.00	0.00	0.00	97,241.00		263,270.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00		0.00	0.00	0,00	2,105,267,00	0.00	2,504,823.0
	Total Direct Costs	399,556.00	0.00		0.00	0.00	56,631.00		56,631,00
7310	Transfers of Indirect Costs	0.00	0.00	0.00			0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0,00	0.00	0.00	0.00		0.00	56,631.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,631.00	0.00	2,561,454.0
	TOTAL COSTS	399,556.00	0.00	0.00	0.00	0.00	2,161,898.00	0.00	2,001,404.00
TATE AND LOCAL PI	ROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, 8	& 6000 -99 99)		1			740 700 00	1 1	834,427.0
1000-1999	Certificated Salaries	114,724.00	0.00	0.00	0.00	0.00	719,703.00		336,704.0
2000-2999	Classified Salaries	53,128.00	0.00	0.00	0.00	0.00	283,576.00		
3000-3999	Employee Benefits	62,642,00	0.00	0.00	0.00	0.00	495,623.00		558,265.0
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0,00	55,082.00		55,082.0
	Services and Other Operating Expenditures	166,029,00	0.00	0.00	0.00	0.00	163,677.00		329,706.0
5000-5999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
6000-6999		0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0,00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	396,523.00	0.00	0.00	0.00	0.00	1,717,661.00	0.00	2,114,184.0
	Total Direct Costs	0,00	0.00	0.00	0.00	0.00	56,631.00		56,631.0
7310	Transfers of Indirect Costs	0.00	0.00		0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00			0.00	56,631.00	0.00	56,631.0
	Total Indirect Costs					0.00	1,774,292.00		2,170,815.0
	TOTAL BEFORE OBJECT 8980	396,523.00	0.00	0.00 60-250-250-846	SECOND MATERIA	9577755955	A-17-2-18-22-22-22	Paga Thirt	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)		Vijeta Silver						2,170,815.0
	TOTAL COSTS					SHELL ACTION	Constitution V	PROFILE RES	2,170,015.0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by LEA (LP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
OCAL PROJECTED EX	(PENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	v.					FF 0F4 05		55,051.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	55,051,00		
2000-2999	Classified Salaries	53,128.00	0.00	0.00	0,00	0.00	13,963.00		67,091.00
3000-3999	Employee Benefits	29,645.00	0.00	0.00	0.00	0.00	24,741.00		54,386.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,000.00		6,000.00
5000-5999	Services and Other Operating Expenditures	(1,200.00)	0.00	0.00	0.00	0.00	24,000.00		22,800.00
6000-6999	Capital Outley (except objects 6600, 6700, 6910, & 6920)	0,00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7 100 1 100	Total Direct Costs	81,573.00	0.00	0.00	0.00	0.00	123,755.00	0.00	205,328.00
7310	Transfers of Indirect Costs	0.00	0.00	0,00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
	TOTAL BEFORE OBJECT 8980	81,573.00	0.00	0.00	0.00	0,00	123,755.00	0.00	205,328.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								902,245.00
	TOTAL COSTS				是是在父母	CHARLES IN		建工作和主题	1,107,573.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 2

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2022-23 Actual Expenditures by LEA (LA-I)

45 6**9989** 0000000 Report SEMAI E82SDCM495(2023-24)

	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
Object Code	UNDUPLICATED PUPIL COUNT	SOUTH THE SECOND				19/7/19			190.00
ごからは、これをごうには、これできる。	DITURES (Funds 01, 09, & 62; resources 0000-9939)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
3000-3999	Employee Benefits	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
	Services and Other Operating Expenditures	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999		0.00	0,00	0.00	0.00	0.00	0.00	0.00	0,00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	STATE OF THE PARTY OF	Shirt Salah	Service of the last		A VALUE	5程从13%	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0,00	0.00	0,00		0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00						
FEDERAL ACTUAL EXP	PENDITURES (Funds 01, 09, and 52; resources 3000-5999, except 33 65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1999	Certificated Salaries	0.00	0.00	0,00		0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3000-3999	Employ ea Benefits	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4000-4999	Books and Supplies		0.00	0.00	-	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0,00		0,00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0,00	0.00	0.00	-	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00		0.00		0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00		_	0.00	0.00	0.00	0.00
	Total Direct Costs	0,00	0.00		-	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00			0.00	0.00	0,00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0,00				0,00	-	0.00
	Total Indirect Costs	0.00		_		0.00			0.00
	TOTAL BEFORE OBJECT 8980	0,00	0.00	0.00	0,00	0,00	0.00	W. 174 C. 184	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3395, all goals; resources 3000-3178 & 3410-								0.00
	\$810, goals 5000-5999) TOTAL COSTS						是 中心		0.00

California Dept of Education
SACS Financial Reporting Software - SACS V8
File: SEMAI, Version 6

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2022-23 Actual Expenditures by LEA (LA-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionatized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	TUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6	6000-9999)				V V		. ,	
1000-1999	Certificated Salaries	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
2000-2899	Classified Salaries	0.00	0.00	0.00	0,00	0,00	0.00	0.00	0.00
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0,00	0,00	0,00	0.00	0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
7430-7439	Debt Service	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.0
7430-7439	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0-0
7240	Transfers of Indirect Costs	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0.0
7310	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.0
7350	Program Cost Report Allocations (non-add)	0.00	MARKET SERVICE			5 M 188	是多世紀	大学的是	0.0
PCRA		0,00	0,00	0,00	0,00	0,00	0.00	0.00	0.0
	Total Indirect Costs TOTAL BEFORE OBJECT 8980	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.0
	TOTAL COSTS	POGRETA NEWSCOOL	Alternative Charles	MONTH STORY AND	TO STATE OF STREET	THE PROPERTY OF	-		
	NDITURES (Funds 01, 03, & 62; resources 0000-1999 & 8000-9999)	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.0
1000-1999 2000-2999	Certificated Salaries Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Employee Benefits	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.0
3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
4000-4999	Books and Supplies Services and Other Operating Expenditures	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
5000-5999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
6000-6999		0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.0
7130	State Special Schools	0.00	0.00	0.00	0,00	0.00	0.00	0,00	0.0
7430-7439	Debt Service	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.0
	Total Direct Costs	0,00	0,00	0.00	0.00	0,00	0.00	0.00	0,0
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
8980	TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)			¥1.75	3				0.0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 4

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2022-23 Actual Expenditures by LEA (LA4)

45 69988 0000000 Report SEMAI E82SDCM495(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS					特技术		10 march 12	

Page 5

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:	Shasta County (AC)		
This form Is us	ed to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.		
Per the federal	ed to check maintenance or entitine (MCC) for an account of the LEA must look back to the last flacel year in which the LEA maintained effor Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last flacel year in which the LEA maintained effor e compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1 o compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.	ort using the same method by t , 3.A.2, 3.B.1, and 3.B.2. The t	which it is currently revised sections
There are four expenditures o	methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local rily; and (4) local expenditures only on a per capita basis.	expendilures on a per capila ba	asis; (3) local
The LEA is onl	y required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		D. d
	If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to apply to combined state and local MOE standard, local only MOE standard, or both.	o the required MOE standard.	Reductions may
	 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 		
	and the semille and of children with dischildren.		
	 A decrease in the enrollment of clinical materials and associated. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally because the child: 	costly program, as determine	d by the SEA,
	e. Has left the Jurisdiction of the agency;		
	b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or		
	c. No longer needs the program of special education.		
	4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.		
	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).		
	Provide the condition number, if any, to be used in the calculation below.	State and Local	Local Only
	1 - Voluntary departure of special education personnel.	99,087.59	99,087.59
	1 - Volumary departure of special Gubbanion purpornion.		
		99,087,59	99,087.59
	Total exempt reductions	39,087.39	

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 6

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

SELPA:

Shasta County (AO)

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Shasta County (AO)	_		e i de la constable
Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Ac intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requir		otion [P.L., 108-446].	
		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310	299,324.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	302,727.00		
Increase in funding (if difference is positive)	0,00		
Maximum available for MOE reduction (50% of Increase In funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early Intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	44,898.60	(b)	
service and the service services and the services are services are services and the services are services			
If (b) is greater than (a).		(c)	
Enter portion to set saide for EIS (cannot exceed line (b), Maximum available for EIS)		: `-'	
		4.00	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
THIS SECTION IS NOT APPLICABLE?			
If (b) is less than (a).			
It (b) is less that (c). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	10	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	44,898.60	(f)	
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the	e ESEA programs, SAC	S Only Account Code, Local	Account Code, and
description of the activities paid with the freed up funds:			

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

SELPA:

Shasta County (AO)

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

OFOTION 2		Column A	Column B	Column C
SECTION 3		Projected Exps.	Actual Expenditures	
		(LP-I Worksheet)	Comparison Year	Difference
		FY 2023-24	FY 2022-23	(A - B)
. COMPINED	STATE AND LOCAL EXPENDITURES METHOD		AT A SALE OF THE AT	A STATE OF THE STATE OF
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	2,561,454.00		
	b. Less: Expenditures paid from federal sources	390,639.00	《共產黨和股份 》	A service
	c. Expenditures paid from state and local sources	2,170,815.00	2,965,330.54	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	ten iki da ka
	Comparison year's expenditures, adjusted for MOE calculation		2,965,330.54	
	Less: Exempt reduction(s) from SECTION 1	A STATE OF THE STA	99,087.59	73 15 15 15 15 16
	Less: 50% reduction from SECTION 2	影響的物學開	0,00	7年2月1日
	Net expenditures paid from state and local sources	2,170,815,00	2,866,242.95	(695,427.95
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the con	mbination of state and loc	al expenditures.	
		Projected Exps.	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a, Total special education expenditures	2,561,454.00		
	b. Less: Expenditures paid from federal sources	390,639.00	不是法律是	
	c. Expenditures paid from state and local sources	2,170,815.00	2,965,330.54	2017
	Add/Less: Adjustments and/or PCRA required for MOE calculation	4.20	0.00	70/2
	Comparison y ear's expenditures, adjusted for MOE calculation		2,965,330.54	
	Less: Exempt reduction(s) from SECTION 1	方型物品等	99,087.59	could be will

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 8

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

(2,763.98)

Shasta County (AO) SELPA:

Sileste County (ve)	G4IZWOAXWGARWG	0.00
Less: 50% reduction from SECTION 2	150 300 000 000	0.00
Net expenditures paid from state and local sources	2,170,815.00	2,866,242.95
d, Special education unduplicated pupil count	190.00	202.00
e. Per capita state and local expenditures (A2c/A2d)	11,425.34	14,169.32
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the	per capita state and local expend	ditures.

B. LOCAL EXPENDITURES ONLY METHOD

1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local	Projected Exps. FY 2023-24 1,107,573.00 1,107,573.00 al expenditures.	Comparison Year FY 2022-23 984,044.03	Difference 222,816.56
		Projected Exps.	Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.	Projected Exps. FY 2023-24		Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only. a. Expenditures paid from local sources		Year	Difference
2	based on the per capita local expenditures only.	FY 2023-24	Year FY 2022-23	Difference
2	a. Expenditures paid from local sources	FY 2023-24	Year FY 2022-23 984,044,03	Difference
2.	a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation	FY 2023-24	Year FY 2022-23 984,044.03 0.00	Difference
2	a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	FY 2023-24	Year FY 2022-23 984,044.03 0.00 984,044.03	Difference
2.	a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1	FY 2023-24	Year FY 2022-23 984,044.03 0.00 984,044,03	Difference

Page 9

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-4)

45 69989 0000000 Report SEMAI E62SDCM495(2023-24)

SELPA:	Shasta County (AO)								
	c. Per capita local expenditures (B2a/B2b)	5,629.33	4,380.97	1,448,36					
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.								
Teresea Snoo	esea Sponer		(530) 335-2469						
Contact Name			Telephone Number						
Chief Busines			Ispooner@frjusd.org						
Title			E-mail Address						

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

Object Code	Description	Shasta County Office of Education (AODD)	Cascade Union Elementary (AO03)	Cottonwood Union Elementary (AOB4)	Enterprise Elementary (AO05)	Junction Elementary (AO07)	Pacheco Union Elementary (A009)
TOTAL PROJECT	ED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service					0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0,00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXI	PENDITURES - State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00		
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund				0.00	0.00	0.0
	Total Indirect Costs	0.00	0.00	0.00		0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.01
8980	Contributions from Unrestricted Revenues to Federal Resources					0,00	0,0
	TOTAL COSTS	0,00	0,00	0.00	0,00	0,00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Printed: 3/4/2024 10:19 AM

SELPA:

Shasta County (AO)

Object Code	Description	Shasta County Office of Education (AO00)	Cascade Union Elementary (AO03)	Cottonwood Union Elementary (A004)	Enterprise Elementary (AO05)	Junction Elementary (AO07)	Pacheco Union Elementary (AO09)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						9.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0,00	0.00	0.00	0,00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0,00	0.00	0.00	0.00	0.00	0.00

UNDUPLICATED PUPIL COUNT

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

011-40-4-	Description	Redding Elementary (AO10)	Anderson Union High (AO12)	Shasta Union High (AO13)	Fall River Joint Unified (AO14)	Columbia Elementary (AO16)	Grant Elementary (AO17)
Object Code	ED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries	1					
2000-2999	Classified Salaries						
	Employee Benefits						
3000-3999 4000-4999	Books and Supplies						
	Services and Other Operating Expenditures						
5000-5999 6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
	State Special Schools						
7130							
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						0.00
1000	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BBO JECTED EXI	PENDITURES - State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						0.0
1400-1403	Total Direct Costs	0.00	0.00	00.0	0.00	0.00	0.0
7240	Transfers of Indirect Costs						
7310	Transfers of Indirect Costs - Interfund						
7350		0.00	0.00	0.00	0.00	0.00	0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0,0
	TOTAL BEFORE OBJECT 8980						
8980	Contributions from Unrestricted Revenues to Federal Resources						
0000	TOTAL COSTS	0,00	0.00	0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 13

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

Object Code	Description	Redding Elementary (AO10)	Anderson Union High (AO12)	Shasta Union High (AO13)	Fall River Joint Unified (AO14)	Columbia Elementary (AO16)	Grant Elementary (AO17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service				0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund			0.00	0.00	0,00	0.0
	Total Indirect Costs	0.00	0.00			0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.0
8980	Contributions from Unrestricted Revenues to State Resources			0.00	0.00	0.00	0.0
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	

Page 14

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education MaIntenance of Effori 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

Object Code	Description	Gateway Unified (AO18)	Black Butte Union Elementary (AO19)	Bella Vista Elementary (AO20)	Castle Rock Union Elementary (AO21)	French Gulch- Whiskeytown Elementary (AO22)	Happy Valley Union Elementary (AO23)
	ED EXPENDITURES - All Sources						
1000-1998	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service					0.00	0.00
	Total Direct Costs	0.00	0.00	D,00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund			0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00		0.00	0.00
	TOTAL COSTS -	0.00	0.00	0.00	0.00	0.00	
PROJECTED EX	PENDITURES - State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service			0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00		
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund			0,00	0.00	0,00	0.00
	Total Indirect Costs	0.00	0,00			0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00	0.00	0,00	0,0
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 15

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP4)

45 69889 0000000 Report SEMA1 E82SDCM495(2023-24)

Printed: 3/4/2024 10:19 AM

SELPA:

Shasta County (AO)

Object Code	Description	Gateway Unified (AD18)	Black Butte Union Elementary (AO19)	Bella Vista Elementary (A O20)	Castle Rock Union Elementary (AO21)	French Gulch- Whiskeytown Elementary (AO22)	Happy Valley Union Elementary (AO23)
ROJECTED EXP	ENDITURES - Local Sources						
1000-1999	Cartificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						0,00
	Total Direct Costs	0.00	0.00	0.00	0,00	0.00	1,00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					2.00	0,00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0,00
0968	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0,00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	- 0.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-4)

45 69989 00000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

Object Code	Description	igo, Ono, Platina Union Elementary (AO24)	Millville Elementary (AO26)	North Cow Creek Elementery (AO27)	Oak Run Elementary (AO28)	Shasta Union Elementary (AO29)	Whitmore Union Elementary (AO30)
	ED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EX	PENDITURES - State and Local Sources			3			
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service					0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8.00
		*:			1		
7310	Transfers of Indirect Costs			111			
7350	Transfers of Indirect Costs - Interfund				0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0,00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0,00

California Dept of Education SACS Financial Reporting Software - SACS VB File: SEMAI, Version 6

Page 17

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Printed: 3/4/2024 10:19 AM

SELPA:

Shasta County (AO)

Object Code	Description	Igo, Ono, Platina Union Elementary (AO24)	Millville Elementary (AO26)	North Cow Creek Elementary (AO27)	Oak Run Elementary (AO28)	Shasta Union Elementary (AO29)	Whitmore Union Elementary (AO30)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6989	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service				0.00	0.00	0.0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	
			1.50				
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0,00	0.00	0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980						
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.0
6980	Contributions from Unrestricted Revenues to State Resources			0.00	0.00	0.00	0.0
	TOTAL COSTS	0.00	0.00	0,00	0.00	0.00	

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-4)

45 69989 0000000 Report SEMAI EB2SDCM495(2023-24)

SELPA:

Shasta County (AO)

Object Code	Description	Mountain Union Elementary (AO31)	Rocky Point Charter (AOA08)	Cottonwood Creek Charter (AOA09)	Northern Summit Academy Shasta (AOA10)	Monarch Learning Center (AOA2)	Adjustments*
	ED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service					0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.55
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0,00	0.00	0.00	0.00	0.00
PROJECTED EXI	PENDITURES - State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service			0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	8.00	0.00	3.00	
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund				200	0.00	0.00
	Total Indirect Costs	0.00		0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00	0,00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0,00

California Dept of Education SACS Financial Reporting Software - SACS VB File: SEMAI, Version 6

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Printed: 3/4/2024 10:19 AM

SELPA:

Shasta County (AO)

Object Code	Description	Mountain Union Elementary (AO31)	Rocky Point Charter (AOA08)	Cottonwood Creek Charter (AOA09)	Northern Summit Academy Shasta (AOA10)	Monarch Learning Center (AOA2)	Adjustments*
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0,00
698D	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP-I)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

Shasta County (AO)

Shasta County (AC)		
Object Code	Description	Total
OTAL PROJECTED EXPENDITURES - All Sources		_
1000-1999	Certificated Salaries	0.
2000-2999	Classified Salaries	0.
3000-3999	Employee Benefits	0.
4000-4999	Books and Supplies	0.
5000-5999	Services and Other Operating Expenditures	0.
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.
7130	State Special Schools	0.
7430-7439	Debt Service	0.
1400 1.100	Total Direct Costs	0.
7310	Transfers of Indirect Costs	0.
7350	Transfers of Indirect Costs - Interfund	0.
	Total Indirect Costs	0.
	TOTAL COSTS	0-
PROJECTED EXPENDITURES - State and Local Sources		_
1000-1999	Certificated Salaries	0.
2000-2999	Classified Salaries	0.
3000-3999	Employee Benefits	0.
4000-4999	Books and Supplies	0.
5000-5999	Services and Other Operating Expenditures	0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.
7130	State Special Schools	0
7430-7439	Debt Service	0
	Total Direct Costs	0
	Transfers of Indirect Costs	o
7310	Transfers of Indirect Costs - Interfund	0
7350	F	0
	Total Indirect Costs	0
	TOTAL BEFORE OBJECT 8980	0
8980	Contributions from Unrestricted Revenues to Federal Resources	0
0000	TOTAL COSTS	0

California Dept of Education SACS Financial Reporting Software - SACS V8 File: SEMAI, Version 6

Page 21

Second Interim Special Education Maintenance of Effort 2023-24 Projected Expenditures vs. Actual Comparison Year 2023-24 Projected Expenditures by SELPA (SP4)

45 69989 0000000 Report SEMAI E82SDCM495(2023-24)

SELPA:

Shasta County (AO)

 Object Code	Description	Total
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-2999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00
	State Special Schools	0.00
7130	Debt Service	0.00
7430-7439	Total Direct Costs	0.0
	Transfers of Indirect Costs	0.0
7310 7350	Transfers of Indirect Costs - Interfund	0.0
7330	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.0
0898	Contributions from Unrestricted Revenues to State Resources	0.0
4555	TOTAL COSTS	0.0
		0.0

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

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

Deviations from the standards must be explained and may affect the interior	m certification.			
CRITERIA AND STANDARDS				
CRITERION: Average Daily Attendance STANDARD: Funded average daily attendance (ADA) for any oprojections. District's ADA S	f the cuπent fiscal year or two standard Percentage Range:	subsequent fiscal years has not c	hanged by more than two per	cent since first interim
1A. Calculating the District's ADA Variances				with farthe gureent year will
DATA ENTRY: First Interim data that exist will be extracted into the first cobe extracted; otherwise, enter data for all fiscal years. Enter district regular	lumn, otherwise, enter data for a ADA and charter school ADA c	all fiscal years. Second Interim Pro Orresponding to financial data repo	ojected Year Totals data that orted in the General Fund, only	exist for the current year will , for all fiscal years.
	Estimated F	unded ADA		
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
Fiscal Year	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	1,077.05	1,077.05		1
Charter School	0.00	0.00		Met
Total ADA	1,077.05	1,077.05	0.0%	Met
1st Subsequent Year (2024-25)	4 000 00	1,043.26		
District Regular	1,023.00	1,043,20		
Charter School Total ADA	1,023.00	1,043.26	2.0%	Met
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
2nd Subsequent Year (2025-26) District Regular	1,005.00	1,024.80		1
Charter School				
Total ADA	1,005.00	1,024,80	2.0%	Met
1B. Comparison of District ADA to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.				
STANDARD MET - Funded ADA has not changed since first int	erim projections by more than t	wo percent in any of the current y	ear or two subsequent fiscal y	ears.

10. 011			
	Explanation:		
	(required if NOT met)		

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E62SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

2. CRITERION: Enrollment				
STANDARD: Projected enrollment for any of the current fis-	cal year or two subsequent fiscal ye	ars has not changed by more tha	an two percent since first inte	erim projections
District's Enrollme	nt Standard Percentage Range:	-2.0% to +2.0%		
2A. Calculating the District's Enrollment Variances				
			second column for all fiscal v	ears. Enter district regular
DATA ENTRY: First Interim data that exist will be extracted; otherwise, enrollment and charter school enrollment corresponding to financial data	enter data into the first column for all reported in the General Fund, only,	for all fiscal years.	second column for all rised y	Caro. Erico.
enrollment and charter school enrollment corresponding to the ancies actor	Topolisa mana dan man			
	Enrolln	nent		
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2023-24)	1,163,00	1,163.00		
District Regular				
Charter School Total Enrollme	nt 1,163.00	1,163.00	0.0%	Met
	1,100.00			
1st Subsequent Year (2024-25)	1,144.00	1,144.00		
District Regular	1,144.00	1,141.00		1
Charter School		1,144.00	0.0%	Met
Total Enrollme	nt 1,144.00	1,144.00	0.078	
2nd Subsequent Year (2025-26)			16	
District Regular	1,124.00	1,124.00		1
Charter School				Met
Total Enrollme	ent 1,124.00	1,124.00	0.0%	Met
2B. Comparison of District Enrollment to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.		are then two percent for the curr	ent year and two subsequent	fiscal years.
STANDARD MET - Enrollment projections have not change	d since first intenm projections by in	ore than two percent for the con-	sit year and the ease-quart	
Explanation:				
(required if NOT met)				

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

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. First Interim 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 Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
	Fiscal Year		(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2020-21)			1,116	1,192	
	District Regular				
	Charter School	Total ADA/Enrollment	1,116	1,192	93.6%
Second Prior Year (2021-22	c) District Regular		1,004	1,176	
	Charter School	Total ADA/Enrollment	1,004	1,176	85.4%
First Prior Year (2022-23)	District Regular	V.	1,064	1,186	
	Charter School	Total ADA/Enrollment	1,064	1,186	89.7%
		107		Historical Average Ratio:	89.6%
		District's ADA to	Enrollment Standard (histor	ical average ratio plus 0.5%):	90.1%

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		
	Fiscal Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)	District Regular		1,062	1,163		
	Charter School		0			
	O(121121 - 24112-1	Total ADA/Enrollment	1,062	1,163	91.3%	Not Met
1st Subsequent Year (2024	-25) District Regular		1,043	1,144		
	Charter School	Total ADA/Enrollment	1,043	1,144	91.2%	Not Met
2nd Subsequent Year (2025	5-26) District Regular		1,025	1,124		
	Charter School	Total ADA/Enrollment	1,025	1,124	91.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met) The district used P1 data and revised it's P2 projections - all three years.

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Second Interim General Fund School District Criteria and Standards Review

45 69989 00000000 Form 01CSI E82SDCM495(2023-24)

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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue

(Fund D1, Objects 8011, 8012, 8020-8089)

First Interim

Second Interim

(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
16,305,761.00	16,586,779.00	1.7%	Met
16,482,945.00	16,518,847.00	.2%	Met
16.593.064.00	17,029,599.00	2.6%	Not Met
	16,305,761.00 16,482,945.00	16,305,761.00 16,586,779.00 16,482,945.00 16,518,847.00	16,305,761.00 16,586,779.00 1.7% 16,482,945.00 16,518,847.00 .2%

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 first interim projections 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)

25.26 LCFF funding projections were updated after analyzing ADA projections with the P1 data.

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

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	(Resources 0000-1999) Ratio				
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits			
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures			
Third Prior Year (2020-21)	10,202,178.17	12,506,318.20	81.6%			
Second Prior Year (2021-22)	10,396,960.55	12,383,223.23	84.0%			
First Prior Year (2022-23)	10,898,270.76	13,478,605.54	80.9%			
instribilited (2022-20)		Historical Average Ratio:	82,1%			

	Ситепt Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.1% to 85.1%	79.1% to 85.1%	79.1% to 85.1%

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 Totals - 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
Current Year (2023-24)	11,734,668.00	14,535,371.00	80.7%	Met
ist Subsequent Year (2024-25)	13,250,867.00	15,429,897.00	85,9%	Not Met
2nd Subsequent Year (2025-26)	13,586,320.00	15,973,730.00	85.1%	Met

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

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

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

Explanation: (required if NOT met) The district is giving a moderate increase in 23.24 along with higher existing salaries due to adding positions from the district to close the learning gap from Covid. The district is re-evaluating all positions prior to expending the one time resources.

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

CRITERION: Other Revenues and Expenditures 6.

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 first interim projections. 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% -5.0% to +5.0% District's Other Revenues and Expenditures Explanation Percentage Range;

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists,

	age range.				
		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year		(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects	8100-8299) (Form MYPI, Lir		0.007.040.00	.9%	T No
Current Year (2023-24)	_	2,049,999.00	2,067,610.00	-14.0%	Yes
1st Subsequent Year (2024-25)	_	946,531.00	814,085.00	-10.6%	Yes
2nd Subsequent Year (2025-26)	<u></u>	751,748.00	671,881.00	-10.0%	1 103
Explanation: (required if Yes)	allocations in Feder	ral funding.	in Forest Reserves, Title I, and C	SI. In 25.26 other minor adj	ustments for updated
Other State Revenue (Fund 01, Obje	cts 8300-8599) (Form MYPI		2 750 480 00	8.9%	Yes
Current Year (2023-24)		2,534,187.00	2,759,180.00	1,9%	No
1st Subsequent Year (2024-25)		1,525,279.00	1,554,116.00	1.9%	No
2nd Subsequent Year (2025-26)		1,521,669.00	1,550,012.00	1.9%	1 110
Other Local Revenue (Fund 01, Obj	ects 8600-8799) (Form MYP	I, Line A4)	1,002,260.00	.5%	T No
Сиrrent Year (2023-24)	-	997,460.00	1,002,260.00	.5%	No
1st Subsequent Year (2024-25)	<u> </u>	997,460.00	1,002,260.00	.5%	No
2nd Subsequent Year (2025-26)		997,460.00	1,002,200.00		
Explanation:					
(required if Yes)	4000 4000) (Earm MVD)				
(required if Yes) Books and Supplies (Fund 01, Obj	ects 4000-4999) (FOITH MIT		2 222 275 52	44 40/	Yes
	ects 4000-4333) (FOITH MT	1,984,117.00	2,263,055.00	14.1%	Yes
Books and Supplies (Fund 01, Obje	ects 4000-4999) (FOIII MIT	1,984,117.00 1,510,356.00	1,518,829.00	.6%	No
Books and Supplies (Fund 01, Objective Year (2023-24)	ects 4000-4555) (Form min	1,984,117.00			
Books and Supplies (Fund 01, Obje Current Year (2023-24) 1st Subsequent Year (2024-25)	Peaks and Supplie	1,984,117.00 1,510,356.00 1,489,924.00	1,518,829.00	.6% -2.6%	No No
Books and Supplies (Fund 01, Objective of Current Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Explanation: (required if Yes)	Books and Supplie	1,984,117.00 1,510,356.00 1,489,924.00 es expenses increased due to justed and Ag Incentive was a	1,518,829.00 1,450,585.00 the district receiving it's CTEIG aladjusted to allow for expenses.	.6% -2.6%	No No books and supplies acco
Books and Supplies (Fund 01, Objective of Current Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Explanation: (required if Yes) Services and Other Operating Expe	Books and Supplie	1,984,117.00 1,510,356.00 1,489,924.00 es expenses increased due to justed and Ag Incentive was a	1,518,829.00 1,450,585.00 the district receiving it's CTEIG aladjusted to allow for expenses.	.6% -2.6%	No No No Pooks and supplies acco
Books and Supplies (Fund 01, Objective of Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Explanation: (required if Yes)	Books and Supplie	1,984,117.00 1,510,356.00 1,489,924.00 es expenses increased due to justed and Ag Incentive was a	1,518,829.00 1,450,585.00 the district receiving it's CTEIG aladjusted to allow for expenses.	.6% -2.6% location which increased the	No No books and supplies acco

Explanation: (required if Yes)

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

B. Calcu	lating the District's Change in Total Operatin	g Revenues and Expenditures			
DATA ENT	TRY: All data are extracted or calculated.				
		First Interim	Second Interim		
	The IVers	Projected Year Totals	Projected Year Totals	Percent Change	Status
Object Ra	inge / Fiscal Year	Tigodiae (oz. vota)			
	Total Federal, Other State, and Other Local	Revenue (Section 6A)			
Current Y	ear (2023-24)	5,581,646.00	5,829,050.00	4.4%	Met
1st Subse	equent Year (2024-25)	3,469,270.00	3,370,461.00	-2.8%	Met
	equent Year (2025-26)	3,270,877.00	3,224,153.00	-1.4%	Met
		10			
	Total Books and Supplies, and Services an	d Other Operating Expenditures (Section 6A)	F 404 404 00	5.7%	Not Met
Current Y	ear (2023-24)	4,845,970.00	5,124,431.00		Met
1st Subse	equent Year (2024-25)	4,477,032.00	4,450,006.00	6%	Met
2nd Subs	equent Year (2025-26)	3,591,446.00	3,495,417.00	-2,7%	IVIEL
			Dance		
6C, Com	parison of District Total Operating Revenues	and Expenditures to the Standard Percentage	Kange		
1a.	Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: Other Local Revenue (linked from 6A	venues have not changed since first-interim proje			
	if NOT met)				
1b.		DT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two cal 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 ting revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.			
	Explanation: Books and Supplies	Books and Supplies expenses increased due to the district receiving it's CTEIG allocation which increased the books and supplies acc ESSER III was adjusted and Ag Incentive was adjusted to allow for expenses.			ooks and supplies accoun
	(linked from 6A				
	if NOT met)				
	II NOT HIS				
	Explanation:				
	Services and Other Exps				
	(linked from 6A				
	if NOT met)				

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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) EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. NOTE: DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Required Minimum Objects 8900-8999) Status Contribution 913,371.00 Met 518,512.32 OMMA/RMA Contribution 1. 913,371.00 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) 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)

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses¹ in any of the current fiscal year or two subsequent fiscal years.

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Ситепt Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	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 Year Totals

	Projected fear Totals			
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)		
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2023-24)	517,071.00	14,535,371.00	N/A	Met
Ist Subsequent Year (2024-25)	(310,273.00)	15,429,897.00	2.0%	Not Met
2nd Subsequent Year (2025-26)	(389,059.00)	15,973,730.00	2.4%	Not Met
Ild Subsequent 1 Ear (2020-20)				

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) Change is due to the district giving a moderate salary and H&W increase and the reduction of expenses that are Covid related as the allocations have expired.

CRITERION: Fund and Cash Balances

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years,							
9A-1. Determining if the District's General Fund Ending	Balance is Positive						
DATA ENTRY: Current Year data are extracted, If Form MY	Plexists, data for the two subsequent years will be extracted; if no	ot, enter data for the two	subsequent years.				
	Ending Fund Balance						
	General Fund						
Projected Year Totals							
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status					
Current Year (2023-24)	10,325,004.00	Met	ž.				
1st Subsequent Year (2024-25)	8,793,241.00	Met					
2nd Subsequent Year (2025-26)	8,140,212.00	Met					
9A-2. Comparison of the District's Ending Fund Balanc	e to the Standard						
DATA ENTRY: Enter an explanation if the standard is not met.							
1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.							
Explanation: (required if NOT met)							
(Cadallatina)							
B. CASH BALANCE STANDARD: Projected generation	al fund cash balance will be positive at the end of the current fiscal	lyear.					
9B-1. Determining if the District's Ending Cash Balance	is Positive						
DATA ENTRY: If Form CASH exists, data will be extracted;	if not, data must be entered below.						
	Ending Cash Balance						
	General Fund	Status					
Fiscal Year	(Form CASH, Line F, June Column)	Status					
Current Year (2023-24)	6,666,976.00	Wet					
9B-2. Comparison of the District's Ending Cash Balance to the Standard							
DATA ENTRY: Enter an explanation if the standard is not met.							
1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year,							
Explanation:							
(required if NOT met)							

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA			
5% or \$80,000 (greater of)	0	to 300			
4% or \$80,000 (greater of)	301	to 1,000			
3%	1,001	to 30,000			
2%	30,001	to 400,000			
1%	400.001	and over			

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.

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.

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	1,062.06	1,062.06	1,062.06
Subsequent Years, Form MYPI, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year	
(2023-24)	(2024-25)	(2025-26)	
0.00			
	0,00	0,00	

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.

Current Year

Current Year

1st Projected 2nd Subsequent Year Subsequent Year Totals Year (2025-26) (2024-25)(2023-24)20,906,781.00 21,421,071.00 22,302,177.00 0.00 0.00 0.00 20,906,781,00 22,302,177.00 21,421,071.00

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

Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V8 File: CSI District, Version 5

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.

Second Interim General Fund School District Criteria and Standards Review 45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

4	Reserve	Standard	Percentage	Lev el

- Reserve Standard by Percent
 (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
 (Greater of Line B5 or Line B6)

3%	3%	3%
627,203.43	642,632.13	669,065.31
0.00	0,00	0.00
627,203.43	642,632.13	669,065.31

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

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, er	nter data for the two subsequent year	5.	
DATA ENTRY: All data are extracted from fund data and Form MFPI. IT FORM MFPI does not exist, or	Current Year	•	
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts	(2023-24)	(2024-25)	(2025-26)
(Unrestricted resources 0000-1999 except Line 4)	(2322 21)		
General Fund - Stabilization Arrangements	0.00		
(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties	1,115,109,00	1,081,473.00	1,045,340.00
(Fund 01, Object 9789) (Form MYPI, Line E1b)	1,115,105.00	1,001,473,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
General Fund - Unassigned/Unappropriated Amount	0.00	0.00	0.00
(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
General Fund - Negative Ending Balances in Restricted Resources	0.00	0.00	0.00
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E	(1d) 0.00	0,00	0.00
 Special Reserve Fund - Stabilization Arrangements 	0.00		
(Fund 17, Object 9750) (Form MYPI, Line E2a)	0,00		
 Special Reserve Fund - Reserve for Economic Uncertainties 			
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0,00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
District's Available Reserve Amount			4 0 45 0 40 00
(Lines C1 thru C7)	1,115,109.00	1,081,473.00	1,045,340.00
District's Available Reserve Percentage (Information only)			
(Line 8 divided by Section 10B, Line 3)	5,00%	5,05%	5,00%
District's Reserve Stand	- 1		007 000 40
(Section 10B, Line		642,632.13	627,203.43
Sta	tus: Met	Met	Met
10D. Comparison of District Reserve Amount to the Standard			
Tob. Comparison of District Reservo Ambarra and Samuel			
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)			

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

SUPPLEM	ENTAL INFORMATION
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No
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 first interim projections 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:
15,	The state of the experience of the state of
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund boπowings:
S4.	Contingent Revenues
	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years
1a.	contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

S5. Contributions

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

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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 n	may Impact the	General Fund
00, 11	Tactium out and a second of the second of the second out and a second out a second					

ATA ENTRY: First Interim data that exist will be extracted, or terim Contributions for the 1st and 2nd Subsequent Years. F tracted into the Second Interim column for the 1st and 2nd \$ t; all other data will be calculated.	Subsequent Years. If Form MYPI does not exi	ist, enter data for 1st and 2nd	Subsequent \	Years. Click on the appro	ppriate button for Ite
	First Interim	Second Interim	Percent		
Description / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(2,059,810.00)	(2,058,050,00)	1%	(1,760.00)	Met
st Subsequent Year (2024-25)	(1,942,557.00)	(1,850,142.00)	-4.8%	(92,415.00)	Met
nd Subsequent Year (2025-26)	(2,010,147.00)	(1,893,072.00)	-5.8%	(117,075.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0,00	0.00	0.0%	0.00	Met
Transfers Out Cooped Fund *					
1c. Transfers Out, General Fund * Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
Ist Subsequent Year (2024-25)	0.00	0,00	0.0%	0.00	Mel
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0,00	Met
and depotition is all (all all all all all all all all al		THE IT	-		
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since	first interim projections that may impact the o	general fund	f		
operational budget?	That interim projections that may impair and	,		No	
Include transfers used to cover operating deficits in either the	o general fund or any other fund				
Include transfers used to cover operating deficits in entire to	le general fund of any outload fund.				
S5B. Status of the District's Projected Contributions, Tra	nsfers, and Capital Projects				
	if V-n for Item 1d				
DATA ENTRY: Enter an explanation if Not Met for items 1a-1o	orit festoritent (d.				
 NOT MET - The projected contributions from the ur any of the current year or subsequent two fiscal y Explain the district's plan, with timeframes, for red 	ears. Identify restricted programs and contrib	und programs have changed sir ution amount for each program	nce first inter and whether	rim projections by more t contributions are ongoing	han the standard fo g or one-time in nati
				Late - disade hereine	
	ontributions are down as a result of the ADA e annot fill for lack of applicants.	valuation done from First Inter	im increasing	and the district having v	racant positions the
1b. MET - Projected transfers in have not changed sin	ce first interim projections by more than the s	tandard for the current year an	d two subsec	quent fiscal years.	
Explanation:					
(required if NOT met)					
(required it NOT met)					

Second Interim General Fund School District Criteria and Standards Review

1c_	MET - Projected transfers out have not chang	ed since first interim projections by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.		overruns occurring since first interim projections that may impact the general fund operational budget,
	Project Information:	
	(required if YES)	· · · · · · · · · · · · · · · · · · ·

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

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.

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

	Include multiyear commitments, multiyear de	pt agreements,	and new programs to the same				
S6A. Ider	ntification of the District's Long-term Commit	ments					
	TRY: If First Interim data exist (Form 01CSI, Ile verwritten to update long-term commitment data	004) 1 4	m commitment data will be extra plicable. If no First Interim data e	cted and it will or exist, click the a	nly be necessar ppropriate buttor	y to click the appropriate button ns for items 1a and 1b, and ente	for Item 1b, Extracted data r all other data, as
1.	a. Does your district have long-term (multiyea	r) commitments'	?				
	(If No, skip items 1b and 2 and sections S6B			į	Yes		
			onts been incurred	1			
b. If Yes to Item 1a, have new long-term (multiyear) commitme			ents been medica		No		
	since first interim projections?			1			
 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 postempl benefits other than pensions (OPEB); OPEB is disclosed in Item S7A. 							s for postemploy ment
		# of Years	SAC	S Fund and Obje	ect Codes Used	For:	Principal Balance
	Type of Commitment	Remaining	Funding Sources (Reve	enues)	Debt 5	Service (Expenditures)	as of July 1, 2023-24
Capital L	eases						
Certificat	tes of Participation				E4 7000		1,895,000
General 0	Obligation Bonds	8	51-85XX/86XX		51-74XX		1,033,000
Supp Ear	ly Retirement Program						
State School Building Loans			GENERAL FUND VARIOUS			312,146	
Compens	Compensated Absences GENERAL FUND						
Other Le	ng-lerm Commitments (do not include OPEB):						
Other Loi	ng-term Communeres (40 not monage 5, 25)						
		-					
							2,207,146
	TOTAL:						
			Prior Year	Curren	it Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023	3-24)	(2024-25)	(2025-26)
			Annual Payment	Annual F	Payment	Annual Payment	Annual Payment
	Type of Commitment (continued)		(P & I)	(P (& I)	(P & I)	(P & I)
Capital L	_eas es						
Certificates of Participation						201.001	
General Obligation Bonds		290,456		288,481	286,357	284,081	
Supp Early Retirement Program							
State Sc	chool Building Loans						
Compen	sated Absences						
Other Lo	ong-term Commitments (continued):					·	
							

Second Interim General Fund School District Criteria and Standards Review

Total Annual Pay ments:	290,456	288,481	286,357	284,081
Has total annual payment increased	l over prior year (2022-23)?	No	No	No

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

S6B. Comparison of the District's Annual Payments to	Prior Year Annual Payment			
Sob. Comparison of the district's Annual Payments to	, <u>, , , , , , , , , , , , , , , , , , </u>			
DATA ENTRY: Enter an explanation if Yes.				
1a. No - Annual payments for long-term commitmen	nts have not increased in one or more of the current and two subsequent fiscal years.			
Explanation:				
(Required if Yes				
to increase in total				
annual payments)				
Ī				
S6C. Identification of Decreases to Funding Sources U	sed to Pay Long-term Commitments			
DATA ENTRY: Click the appropriate Yes or No button in Ite				
Will funding sources used to pay long-term com	nmitments decrease or expire prior to the end of the commitment period, or are they one-time sources?			
	No			
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.				
Explanation:				
(Required if Yes)				
,				

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation,

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB) DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4. a. Does your district provide postemployment benefits Yes other than pensions (OPEB)? (If No, skip items 1b-4) b. If Yes to Item 1a, have there been changes since first interim in OPEB No c. If Yes to Item 1a, have there been changes since No first interim in OPEB contributions? First Interim Second Interim (Form 01CSI, Item S7A) **OPEB** Liabilities 1,150,238.00 1,150,238.00 a. Total OPEB liability 0.00 0.00 b. OPEB plan(s) fiduciary net position (if applicable) 1,150,238.00 1,150,238.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) d. Is total OPEB liability based on the district's estimate Actuarial Actuarial or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date Jun 30, 2023 Jun 30, 2023 of the OPEB valuation. **OPEB Contributions** First Interim a. OPEB actuarially determined contribution (ADC) if available, per (Form 01CSI, Item S7A) Second Interim actuarial valuation or Alternative Measurement Method 135,207.00 135,207.00 Current Year (2023-24) 135,207.00 135,207.00 1st Subsequent Year (2024-25) 135,207.00 135,207.00 2nd Subsequent Year (2025-26) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) 0.00 0.00 Current Year (2023-24) 0.00 0.00 1st Subsequent Year (2024-25) 0.00 0.00 2nd Subsequent Year (2025-26) c, Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 80,901.00 80 901-00 Current Year (2023-24) 62,336.00 62,336,00 1st Subsequent Year (2024-25) 47,815.00 47,815.00 2nd Subsequent Year (2025-26) d. Number of retirees receiving OPEB benefits 20 20 Current Year (2023-24) 20 20 1st Subsequent Year (2024-25)

Comments:

2nd Subsequent Year (2025-26)

20

20

Fall River Joint Un	nified
Shasta County	

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

S7B, Ide	ntification of the District's Unfunded Liability for Self-insurance Programs	
DATA EN data in ite	TRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exi rms 2-4,	ist (Form 01CSI, Item S78) will be extracted; otherwise, enter First Interim and Second Interir
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 first interim in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
		First Interim
	Self-Insurance Liabilities	(Form 01CSI, Item S7B) Second Interim
2	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	
3	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
	Current Year (2023-24)	
	1st Subsequent Year (2024-25)	
	2nd Subsequent Year (2025-26)	
	b. Amount contributed (funded) for self-insurance programs	
	Current Year (2023-24)	
	1st Subsequent Year (2024-25)	
	2nd Subsequent Year (2025-26)	
4	Comments:	

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

Status of Labor Agreements S8.

Analyze the status of all employee labor agreements, identify new labor agreements that have been ratified since first interim projections, 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,						
SBA. Cost	: Analysis of District's Labor Agreements - C	ertificated (Non-	-management) Employees				
			A Link of American	the Previous Re	porting Period "]	here are no extractions in this s	ection
DATA ENT	RY: Click the appropriate Yes or No button for	Status of Certific	cated Labor Agreements as of	the Flevious Ac	porting r enou.	THE E BIS THE CAMBONIONS WITCHES ST	Sotton
Status of	Certificated Labor Agreements as of the Pre	vious Reporting	Period		No		
	ertificated labor negotiations settled as of first in				NO		
			e number of FTEs, then skip to	section S8B.			
		If No, continue	with section SBA.				
Certificate	ed (Non-management) Salary and Benefit Neg	jotiations	Prior Year (2nd Interim)	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)		3-24)	(2024-25)	(2025-26)
Mumbar at	certificated (non-management) full-time-equiva	lent (FTE)	(2022 20)				
positions	Certificated (nor-management) For-time equities		72,6		76,0	76,0	76.0
		- attlad since fire	t interim projections?		Yes		
1a.	Have any salary and benefit negotiations beer	settled since in:		documents hav		the COE, complete questions 2	and 3.
						with the COE, complete question	
			questions 6 and 7.	. goodinonto nav			
		It No. complete	questions o and 7.				
1b.	Are any salary and benefit negoliations still un	settled?			No		
	If Yes, complete questions 6 and 7.				NO		
Negotiatio	ins Settled Since First Interim				May 40. 0	2024	
2a.	Per Government Code Section 3547.5(a), date	of public disclos	ure board meeting:		Mar 13, 2	2024	
2b.	Per Government Code Section 3547.5(b), was	the collective bar	gaining agreement				
20.	certified by the district superintendent and chie				Yes		
			Superintendent and CBO certifi	cation:	Feb 23, 2	2024	
3.	Per Government Code Section 3547.5(c), was		adopted		.,		
	to meet the costs of the collective bargaining				Yes		
		If Yes, date of	budget revision board adoption:		Mar 13, 2	2024	
4	Period covered by the agreement:		Begin Date: Jul	01, 2023	1	End Date: Jun 30, 2024	
4,	Period Covered by the agreement.				E		
5.	Salary settlement:			Сигтег	nt Year	1st Subsequent Year	2nd Subsequent Year
	<u> </u>			(202	3-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	Interim and mult	ly ear				
	projections (MYPs)?			Υ	es	Yes	Yes
		One	Year Agreement				
		Total cost of sa			387,314	387,314	387,314
		% change in sal	ary schedule from prior year	7.	3%		
			or				
			tiyear Agreement				
		Total cost of sa					
		% change in sal (may enter text	ary schedule from prior year , such as "Reopener")				
						-1	
		Identify the sou	rce of funding that will be used	to support multi	year salary com	mitments:	

Second Interim General Fund School District Criteria and Standards Review

Second Interim General Fund School District Criteria and Standards Review

Negotiatio	ons Not Settled				
6.	Cost of a one percent increase in salary and s	statutory benefits			
					- 10/
			Current Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary sche	edule increases			
			Current Year	1st Subsequent Year	2nd Subsequent Year
0-45-4	ted (Non-management) Health and Welfare (H	&W) Renefits	(2023-24)	(2024-25)	(2025-26)
Certificat	ed (Non-management) hearth and wenter (in	aw, peneme			
1, ,	Are costs of H&W benefit changes included in	the interim and MYPs?	Yes	Yes	Yes
2	Total cost of H&W benefits		1,192,935	1,312,229	1,443,451
3.	Percent of H&W cost paid by employer		72.1%	65,5%	59.5%
4.	Percent projected change in H&W cost over p	rior y ear	(4.6%)	(9.1%)	(9.1%)
150	, steam projection in				
Certificat	ted (Non-management) Prior Year Settlements	Negotiated Since First Interim Projections			
Are any ninterim?	new costs negotiated since first interim projection	s for prior year settlements included in the	Yes		
arconn 1	If Yes, amount of new costs included in the in	aterim and MYPs	48,058	48,058	48,058
	If Yes, explain the nature of the new costs:				
	ii i da, axplaii iii iii iii ii ii ii ii ii ii ii ii	23/24 negotiation settled 5.66% increase in cor	ntribution on insurance cap.		
			Current Year	1st Subsequent Year	2nd Subsequent Year
Certificat	ted (Non-management) Step and Column Adj	ustments	(2023-24)	(2024-25)	(2025-26)
ociunoa	ted (1011 managonism) out and a second				
1,	Are step & column adjustments included in the	e interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		87,628	89,214	90,828
3.	Percent change in step & column over prior y	ear	45,3%	1.8%	1.8%
Certifica			Current Year	1st Subsequent Year	2nd Subsequent Year
	ted (Non-management) Attrition (layoffs and	retirements)	(2023-24)	1st Subsequent Year (2024-25)	(2025-26)
			(2023-24)	(2024-25)	(2025-26)
1.	ted (Non-management) Attrition (layoffs and Are savings from attrition included in the inter				
	Are savings from attrition included in the inter	im and MYPs?	(2023-24) Yes	(2024-25) Yes	(2025-26) Yes
1.	Are savings from attrition included in the inter	im and MYPs?	(2023-24)	(2024-25)	(2025-26)
	Are savings from attrition included in the inter	im and MYPs?	(2023-24) Yes	(2024-25) Yes	(2025-26) Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes
2.	Are savings from attrition included in the inter Are additional H&W benefits for those laid-off and MYPs?	im and MYPs? or retired employees included in the interim	(2023-24) Yes Yes	(2024-25) Yes Yes	(2025-26) Yes Yes

SBB, Cost	Analysis of District's Labor Agreements - 0	Classified (Non-management) Empl	loyees					
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Classified Labor Agreeme	ents as of th	ne Previous Rep	oorting Period." Th	nere are no ext	ractions in this sec	ition,
Status of	Classified Labor Agreements as of the Previ	ious Reporting Period						
	assified labor negotiations settled as of first int							
	If Yes, complete number of FTEs, then st			section S8C.	No			
		If No, continue with section S8B.						
Classified	(Non-management) Salary and Benefit Neg				3			
		Prior Year (2nd I			nt Year		sequent Year	2nd Subsequent Year
		(2022-23)		(202	23-24)	(20	024-25)	(2025-26)
Number of	classified (non-management) FTE positions		71.7		74.6		74.6	74.6
		and the second control of the second control	-0		V			
1a.	Have any salary and benefit negotiations been				Yes	*b- 00F		
		If Yes, and the corresponding public						
		If Yes, and the corresponding public	c disclosure	gocuments nav	e not been tiled	MIN THE COE,	complete questions	S Z-0,
		If No, complete questions 6 and 7.						
1b,	Are any salary and benefit negotiations still ur	nsettled?						
10,	Are any Salary and benefit negotiations still a	If Yes, complete questions 6 and 7,	16		No			
		ii i oo, oompioto quottoni i ana ii						
Negotiation	ns Settled Since First Interim Projections							
2a.	Per Gov emment Code Section 3547.5(a), date	of public disclosure board meeting:						
2b.	Per Gov ernment Code Section 3547.5(b), was	the collective bargaining agreement						
	certified by the district superintendent and chi-	ef business official?			Yes			
		If Yes, date of Superintendent and	CBO certifi	cation:	Feb 23, 2	2024		
3.	Per Government Code Section 3547.5(c), was				V			
	to meet the costs of the collective bargaining				Yes	.00.4		
		If Yes, date of budget revision boar	ra adoption:		Mar 13, 2	024		
					1	End		
4.	Period covered by the agreement:	Begin Date:	Jul	01, 2023		Date:	Jun 30, 2024	
					=/ i	15.0		
5.	Salary settlement:				nt Year		equent Year	2nd Subsequent Year
			93	(202)	3-24)	(20	24-25)	(2025-26)
	Is the cost of salary settlement included in the	e interim and multiy ear		.,				Yes
	projections (MYPs)?			Y	es		Yes	Tes
		One Year Agreeme	ent					
		Total cost of salary settlement			123,474		123,474	123,474
		% change in salary schedule from p	orior y ear	4.3	3%			
		ог						
		Multiyear Agreeme	ent					
		Total cost of salary settlement						
		% change in salary schedule from p						
		(may enter text, such as "Reopener	,					
		Identify the source of funding that v	will be used	to support multiy	year salary comm	nitments:		
Negotiatio	ns Not Settled							
6-	Cost of a one percent increase in salary and s	statutory benefits						
-01		5	9					
				Curren	t Year	1st Subs	equent Year	2nd Subsequent Year
			58	(2023	3-24)	(20)	24-25)	(2025-26)

Second Interim General Fund School District Criteria and Standards Review

7. Amount included for any tentative salary schedule increases			
--	--	--	--

Second Interim General Fund School District Criteria and Standards Review

Current Year

1st Subsequent Year

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

2nd Subsequent Year

d (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
		V	Yes
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits	634,866	698,353	768,188
Percent of H&W cost paid by employer	91.3%	83.0%	75.5%
Percent projected change in H&W cost over prior year	(3.0%)	(9.1%)	(9.1%)
d (Non-management) Prior Year Settlements Negotiated Since First Interim			
	Yes		
If Yes, amount of new costs included in the interim and MYPs	21,500	21,500	21,500
23/24 negotiations settled 5.66% increase in c	ontribution on Insurance Cap.		
	Current Year	1st Subsequent Year	2nd Subsequent Year
O Co. and Only and Adjustments			(2025-26)
ed (Non-management) Step and Column Adjustments	(2020 21)	(20112)	
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	69,079	71,234	73,457
Percent change in step & column over prior year	(4.3%)	3.1%	3.1%
ed (Non-management) Attrition (layoffs and retirements)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
ed (Non-management) - Other r significant contract changes that have occurred since first Interim and the cost impact of each	(i.e., hours of employment, leave	of absence, bonuses, etc.):	
	Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W cost paid by employer Percent projected change in H&W cost over prior year and (Non-management) Prior Year Settlements Negotiated Since First Interim new costs negotiated since first interim projections for prior year settlements included in the If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: 23/24 negotiations settled 5.86% increase in co and (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 and (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Are costs of H&W benefits changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year (3.0%) Id (Non-management) Prior Year Settlements Negotiated Since First Interim new costs negotiated since first interim projections for prior year settlements included in the If Yes, amount of new costs included in the interim and MYPs 21,500 If Yes, explain the nature of the new costs: 23/24 negotiations settled 5,86% increase in contribution on Insurance Cap. Current Year (2023-24) Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments included in the interim and MYPs? Percent change in step & column over prior year (4,3%) Are savings from attrition (layoffs and retirements) Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year Id (Non-management) Prior Year Settlements Negotiated Since First Interim new costs negotiated since first interim projections for prior year settlements included in the If Yes, emount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: 23/24 negotiations settled 5.66% increase in contribution on Insurance Cap. Current Year 1st Subsequent Year (2023-24) (2024-25) Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim Are additional H&W benefits for those laid-off or retired employees included in the interim And MYPs?

S8C. Cost	t Analysis of District's Labor Agreements - f	Management/S	upervisor/Confidential Employ	rees		
DATA ENT section.	TRY: Click the appropriate Yes or No button for	"Status of Mar	agement/Supervisor/Confidential	Labor Agreements as of the Pre	vious Reporting Period," There a	re no extractions in this
Status of	Management/Supervisor/Confidential Labor	Agreements	s of the Previous Reporting P	eriod		
Were all managerial/confidential labor negotiations settled as of first interim projections?						
	If Yes or n/a, complete number of FTEs, then		M			
	If No, continue with section SBC.					
	11 110, 0011111111111111111111111111111					
Managem	nent/Supervisor/Confidential Salary and Ben	efit Negotiatio	ns			
	•		Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of	f management, supervisor, and confidential FTE	E positions	21.0	20,8	20.8	20,
					77.	
1a.	Have any salary and benefit negotiations bee	n settled since	first interim projections?	Yes	İ	
		If Yes, comp	lete question 2.			
		If No, comple	ete questions 3 and 4.			
				No		
1b.	Are any salary and benefit negotiations still un					
		If Yes, comp	lete questions 3 and 4.			
110,0000000000	ons Settled Since First Interim Projections			Current Year	1st Subsequent Year	2nd Subsequent Year
2.	Salary settlement:			(2023-24)	(2024-25)	(2025-26)
				(2020-24)	(2024 20)	
	Is the cost of salary settlement included in th	ie interim and r	nuitiy ear	Yes	Yes	Yes
	projections (MYPs)?				130,185	130,18
			salary settlement	130,185	130, 163	
			lary schedule from prior y ear ext, such as "Reopener")	7.3%	n/a	n/a
Negotiatio	ons Not Settled			,	ì	
3.	Cost of a one percent increase in salary and	statutory benef	its			
				C., V	1st Subsequent Venr	2nd Subsequent Year
				Current Year	1st Subsequent Year	(2025-26)
				(2023-24)	(2024-25)	(2023-20)
4.	Amount included for any tentative salary sch	edule increases	;			
Managen	nent/Supervisor/Confidential			Current Year	1st Subsequent Year	2nd Subsequent Year
	nd Welfare (H&W) Benefits			(2023-24)	(2024-25)	(2025-26)
nearth at	nd Wenare (Havy) Benente					
9.	Are costs of H&W benefit changes included it	n the interim ar	d MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			335,754	369,329	406,262
3.	Percent of H&W cost paid by employer			60.7%	55,2%	50.2%
4.	Percent projected change in H&W cost over p	prior y ear		(11.7%)	(9.1%)	(9.1%)
Manager	ment/Supervisor/Confidential			Current Year	1st Subsequent Year	2nd Subsequent Year
Step and	d Column Adjustments			(2023-24)	(2024-25)	(2025-26)
					.,	Yes
1.	Are step & column adjustments included in th	e interim and M	YPs?	Yes	Yes	
2.	Cost of step & column adjustments			29,850	30,399	30,959
3.	Percent change in step and column over prior	гуеаг		(16.8%)	1,8%	1.8%
				Current Year	1st Subsequent Year	2nd Subsequent Year
	ment/Supervisor/Confidential			(2023-24)	(2024-25)	(2025-26)
Other Be	enefits (mileage, bonuses, etc.)			(2020-24)	(
1 _c	Are costs of other benefits included in the int	erim and MYPs	?	Yes	Yes	Yes
2.	Total cost of other benefits			22,131	22,131	22,13
400	. Orda Cost of Other Dallerite			the second secon	Control of the Contro	

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

3. Percent change in cost of other benefits over prior year

(15.8%)	0.0%	0.0%
(15.070)	0.070	0.070

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

Printed: 3/1/2024 3:50 PM

S9.

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 Fun	ds with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriat	e button in Item 1. If Yes, enter data in Item 2 and provide the reports	s 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 rep multily ear projection report for each fund,	ort of revenues, expenditures, a	nd changes in fund balance (e.g., an interim fund report) and a
2,	If Yes, identify each fund, by name and number, that is for the negative balance(s) and explain the plan for how a		ding fund balance for the current fiscal year. Provide reasons orrected.
	:		
	9		

Second Interim General Fund School District Criteria and Standards Review

45 69989 0000000 Form 01CSI E82SDCM495(2023-24)

ADDITION	IAL FISCAL INDICATORS		
The followi he review Criterion 9.	ing agency to the need for additional review. DA	ional data for reviewing agencies, A "Yes" answer to any TA ENTRY: Click the appropriate Yes or No button for ite	single indicator does not necessarily suggest a cause for concern, but may afert ems A2 through A9; Item A1 is automatically completed based on data from
A1.	Do cash flow projections show that the district negative cash balance in the general fund? (Do are used to determine Yes or No)		No
A2.	Is the system of personnel position control ind	ependent from the payroll system?	No
АЗ.	Is enrollment decreasing in both the prior and o	urrent fiscat y ears?	Yes
A4.	Are new charter schools operating in district bo enrollment, either in the prior or current fiscal y		No
A5.	Has the district entered into a bargaining agree or subsequent fiscal years of the agreement v are expected to exceed the projected state fur	ould result in salary increases that	No
A6.	Does the district provide uncapped (100% empretired employees?	loyer paid) health benefits for current or	No
A7.	Is the district's financial system independent of	f the county office system?	No
Д8.	Does the district have any reports that indicate Code Section 42127.6(a)? (If Yes, provide cop		No
A9.	Have there been personnel changes in the sup official positions within the last 12 months?	erintendent or chief business	Yes
When prov	riding comments for additional fiscal indicators,	please include the item number applicable to each comme	nt.
	Comments: (optional)		

Fall River Joint Unified Cashflow Worksheet 2023/24 Second Interim Budget

the Month damp).		lahnna	July	August	September	October	November	December	January	rebruary	March	April	May	June	Adjustinents	TOTAL
unds unds unds Sources Sources Sources Sources Sources	IAM	の変数を	THE SECOND	かるのでは	THE REAL PROPERTY.		がいる	THE REAL PROPERTY.							Witch Co.	Sec. of
unds unds unds und Sources Revenue s s s out	9110		10,713,087	11,327,921	10,857,270	11,702,129	11,933,192	10,565,912	12,687,104	11,791,214	10,125,828	8,744,971	9,407,689	7,092,663		TOWNS COM
rinds e e e le lin lin Sources -Revenue - Revenue																
Independent of the control of the co	1 0108010	7 403 600	1 065 360	1 085 380	1 085 380	1 085 360	o	C	426.144	227.031	86.948	86,948	86,948	0	1,928,141	7,103,600
rinds e e in in in in in in in in in in in in in	R012	3 520 400	0	0	975.012	0	0	975.012	0	0	880,100	0	0	880,276	0	3,520,400
inds Bources Revenue Revenue A Services	8020-8078	5.962.779	24,035	888	210,100	0	59,989	2,725,403	55,738	0	0	2,351,158	264,474	270,994	0	5,962,779
Sources Revenue Services	6609-0908	0	0	0	0	0	0	0	0	0	0	0	0	0	٥	0
Sources -Revenue	8100-8289	2,087,610	203,098	0	0	305,832	0	0	56,691	76,740	0	5,290	0	321,428	1,098,731	2,067,610
Sources -Revenue d Services	8300-8589	2,759,180	473,641	125,140	122,036	162,973	51,273	0	142,350	52,975	52,975	119,088	52,975	290,061	1,113,693	2,759,180
Sources -Revenue d Services	8600-8799	1,002,260	45,979	44,860	108,075	192,165	83,976	6,312	192,198	56,634	58,158	87,958	57,958	58,964	8.924	1,002,260
Revenue Revenue Gervices	8910-8929	0	0	0	o	0	0	0	0	0	0	0	0	0	0	0
-Revenue d Services	8930-8979	0	0	0	0	0	0	0	o	0	0	0	O	0	o	Û
d Services	_	0	0	o	0	0	a	0	0	0	0	O	0	0	0	0
d Services		22,415,829	1,812,112	1,236,350	2,480,582	1,726,130	195,238	3,706,727	873,121	413,380	1,078,181	2,650,442	462,355	1,631,722	4,149,489	22,415,629
Services																
d Services Out	1000-1899	7,282,580	14,845	602,433	613,265	833,912	633,092	630,880	625,469	648,792	792,926	674,223	681,355	731,358	0	7,282,560
d Services Out	2000-2999	3,898,250	165,643	303,212	324,300	304,282	311,219	304,748	298.334	334,947	519,796	339,610	330,962	361,517	0	3,898,250
	3000-3988	5,289,444	93,202	372.845	377,114	384,381	356,670	386,673	387,841	527,089	503,236	432,333	418,219	468,278	591,463	5,299,444
	4000-5999	5,124,431	305,273	456,739	479,070	200,464	205,655	151,147	298,139	755,396	458,362	556,496	580,960	765,731	(100,000)	5,124,431
	6000-6999	697,492	100,000	57,460	189,805	188,338	121,665	154,858	234,689	0	0	0	(97,371)	(251,932)	0	697.492
	7000-7499	0	3,987	3,987	3,987	3,987	0	0	1,595	٥	0	٥	O	(17,543)	0	0
	7600-7629	o	D	0	0	0	0	0	0	o	0	0	0	٥	0	0
All Other Financing Uses	1630-7699	0	D	٥	0	0	0	o	0	0	0	٥	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	D	0	0	0	0	0	0	٥	0
TOTAL DISBURSEMENTS		22,302,177	682,951	1,795,776	1,987,541	1,715,342	1,628,300	1,628,317	1,847,045	2,266,224	2,274,319	2,002,562	1,923,825	2,057,409	491,463	22,302,177
D. PRIOR YEAR TRANSACTIONS	Same I	Beg Balance														
Assets	1 0100	1881 DEE		c	•	c	c	c	C	c	0	c	(841.258)	C	c	(BR1 25R)
	9200-9299	1.364,832	289,544	12,584	305,424	367,228	52.848	0	38,144	335,169	(59,287)	23,378	0	0	0	1.364.832
Funds	9310		O	0	0	0	0	o	0	0	0	o		0	0	0
Stores Inventory	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	169,601	105,651	0	0	5	0	0	0 0	9 0	0	0 0	0 0	0	0	0
Total Assets	2	609,227	395,196	12,584	305,424	367,228	52,648	0	38,144	335,169	(59,287)	23,378	(851,255)	0	o	609,227
	8890-098	(559,366)	(357,925)	77,192	46,393	(146,952)	13,133	42,783	39,891	(147,711)	(125,433)	(8.439)	7,700	0	0	(559,366)
Due to Other Funds	9610		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
Deferred Revenues	9650	(551,589)	(551,599)		0	0	0	0	0	0	0	0	o	0	a	(551,599
Total Llabilities		(1,110,965)	(809,523)	77,182	46,393	(146,952)	13,133	42,783	39,891	(147.711)	(125,433)	(8.439)	7,700	0	o	(1.110,965)
TOTAL PRIOR YEAR TRANSACTIONS		(501,738)	(514,328)	89,776	351,817	220,276	65,782	42,783	78,035	187,458	(184,720)	14,939	(853,556)	0	0	(501,738)
E. NET INCREASE/DECREASE (B - C + D)			614,833	(470,650)		231,064	(1,367,280)	2,121,192	(895,890)	(1,665,386)	(1,380,658)	662,719	(2,315,026)	(425,687)	3,658,026	(388,086)
F. ENDING CASH (A + E)	ĺ	No.	11,327,921	10,857,270	11,702,129	11,933,192	10,565,912	12,687,104	11,791,214	10,125,828	8,744,971	9,407,689	7,092,863	6,866,976	NO.	
G. ENDING FUND BALANCE		District Control	The state of the s	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	STATE OF THE PARTY	TOTAL PROPERTY.	のなけれている	or Posterior	が見いる	The state of the s	PARTICION AND AND AND AND AND AND AND AND AND AN	海北の大きの	The state of the s		Service Comments	10,325,002

