

OUR MISSION: To inspire each student to extraordinary achievement every day

# 2022-2023 Unaudited Actuals Report

SCHOO

TwinRivers NURSE

## FISCAL SERVICES

5115 DUDLEY BLVD. McClellan, CA 95652 Sacramento County www.twinriversusd.org



#### Regular and Virtual School Board Meeting 09/19/2023 06:00 PM Twin Rivers Unified School District 5115 Dudley Blvd., Bay A, McClellan Park, CA 95652 https://bit.ly/TRUSDYouTube

#### ITEM : L.1. PRESENT and APPROVE Twin Rivers Unified School District 2022-23 Unaudited Actuals 🥔

#### **Quick Summary / Abstract**

Attached for Board review and approval is the Twin Rivers Unified School District's 2022-23 Unaudited Actuals using the State's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the State's format, prior to October 15, 2023.

In addition to the 2022-23 Unaudited Actuals, the report displays the District's 2023-24 Adopted Budget. However, the Budget now utilizes the 2022-23 Unaudited Actuals' ending fund balances as the 2023-24 beginning fund balances (instead of estimated beginning fund balances). The 2022-23 Unaudited Actuals' ending fund balance is higher for the restricted programs and higher for the unrestricted programs compared to the 2023-24 estimated beginning fund balance. The increases are mostly due to unspent categorical program funds and are being carried over into 2023-24 to be used for specific programs.

The Superintendent recommends that the Board of Trustees approve the 2022-23 Unaudited Actuals as requested. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, Kate.Ingersoll@trusd.net, Phone: (916) 566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, Ryan.DiGiulio@trusd.net, Phone: (916) 566-1600 ext. 31258.

#### Rationale

Included in the Board packet, for review, is the Twin Rivers Unified School District's 2022-23 Unaudited Actuals using the State's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the State's format, prior to October 15, 2023.

The Superintendent recommends that the Board of Trustees approve the 2022-23 Unaudited Actuals as requested. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, Kate.Ingersoll@trusd.net, Phone: (916) 566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, Ryan.DiGiulio@trusd.net, Phone: (916) 566-1600 ext. 31258.

#### **Supporting Documents**

2022-23 Unaudited Actuals PowerPoint 2022-23 Unaudited Actuals Report

> Created on 8/22/2023 at 12:35 PM PT by Leslie Adlesperger Last Modified on 9/12/2023 at 10:27 AM PT by Yasmina Flores

## 2022-23 UNAUDITED ACTUALS

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## Twin Rivers Unified School District Fiscal Services

## General Fund Statement of Revenues, Expenditures and Fund Balance Unaudited Actuals 2022-23

Revenues:	l	Unrestricted		Restricted		Total Fund
LCFF Sources Federal State Local Transfers from Other Funds Other Sources Contributions	\$	341,383,250 - 10,218,165 13,318,275 470,245 - (45,648,247)	\$	1,639,873 83,175,651 139,164,845 3,958,547 1,437,919 - 45,648,247	\$	343,023,123 83,175,651 149,383,010 17,276,822 1,908,164 - -
Total Revenue:	\$	319,741,688	\$	275,025,081	\$	594,766,769
Expenditures:						
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Operations and Services Capital Outlay and Equipment Other Outgo Indirect Costs Transfers to Other Funds	\$	121,014,125 39,882,480 58,379,591 12,153,224 27,690,592 2,874,010 1,108,639 (11,566,181) 52,028,019	\$	37,759,848 18,678,584 34,236,960 21,811,035 63,427,235 30,588,445 3,354,362 9,926,893	\$	158,773,973 58,561,064 92,616,551 33,964,259 91,117,827 33,462,455 4,463,000 (1,639,289) 52,028,019
Total Expenditures:	\$	303,564,498	\$	219,783,362	\$	523,347,860
Net Increase/(Decrease) in Fund Balance:	\$	16,177,190	\$	55,241,719	\$	71,418,909
Beginning Fund Balance: Restricted and Designated Carryovers	\$		¢	40,400,050	¢	107.040.775
Ending Fund Balance Before Reserves:	\$	58,758,522 74,935,712	\$ \$	48,482,253	\$ \$	107,240,775 178,659,684
Components of Ending Fund Balance:						
Nonspendable Restricted Committed Assigned Unassigned - Economic Uncertanties	\$	3,668,102 - 20,660,502 7,187,598 43,419,510	\$	5,172 103,718,800 - -	\$	3,673,274 103,718,800 20,660,502 7,187,598 43,419,510
Unassigned (Available) Balance	\$	-	\$	-	\$	-

## Other Funds Statement of Revenues, Expenditures and Fund Balance Unaudited Actuals 2022-23

		STUDENT ACTIVITY SPECIAL REVENUE		ADULT EDUCATION		CHILD DEVELOPMENT		CAFETERIA		SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
Revenues	\$	1,101,110	\$	4,501,627	\$	11,624,802	\$	28,047,502	\$	218,873
Expenditures	\$	1,020,877	\$	4,516,635	\$	11,668,478	\$	24,147,546	\$	-
Net Inc/(Dec) in Fund Balance	\$	80,233	\$	(15,008)	\$	(43,676)	\$	3,899,956	\$	218,873
Beginning Fund Balance	\$	513,997	\$	1,979,502	\$	1,090,791	\$	8,456,351	\$	6,597,410
Ending Fund Balance before Reserves	\$	594,230	\$	1,964,494	\$	1,047,115	\$	12,356,306	\$	6,816,283
Componets of Ending Fund Balance: Nonspendable Restricted Committed Assigned Unassigned - Economic Uncertanties	\$ \$ \$ \$ \$	- 594,230 - - -	\$ \$ \$ \$	16,405 1,783,353 - 164,736 -	\$ \$ \$ \$ \$	- 1,047,115 - - -	\$ \$ \$ \$ \$	318,315 12,037,991 - - -	\$ \$ \$ \$	- - - 6,816,283 -
Unassigned (Available) Balance	\$	-	\$	-	\$	=	\$		\$	-

		DEFERRED IAINTENANCE		BUILDING FUNDS		CAPITAL FACILITIES/ DEVELOPER FEES		COUNTY SCHOOL FACILITIES FUND		SPECIAL RESERVE CAPITAL OUTLAY
Revenues	\$	12,024,466	\$	107,823,538	\$	7,274,728	\$	10,043,565	\$	47,167,434
Expenditures	\$	15,863,943	\$	29,609,570	\$	5,766,323	\$	10,610,133	\$	39,077,433
Net Inc/(Dec) in Fund Balance	\$	(3,839,477)	\$	78,213,967	\$	1,508,405	\$	(566,568)	\$	8,090,002
Beginning Fund Balance	\$	9,509,705	\$	22,438	\$	44,479,171	\$	22,206,678	\$	105,883,354
Ending Fund Balance before Reserves	\$	5,670,228	\$	78,236,406	\$	45,987,576	\$	21,640,110	\$	113,973,356
Componets of Ending Fund Balance: Nonspendable Restricted Committled Assigned Unassigned - Economic Uncertanties	<del>\$\$ \$\$ \$\$ \$\$</del>	- - 5,670,228 -	\$ \$ \$ \$ \$	- - 78,216,379 20,027 -	\$ \$ \$ \$	- 45,987,576 - - -	\$ \$ \$ \$ \$	- 21,640,110 - - -	\$	52,137,451 - 61,835,905 -
Unassigned (Available) Balance	\$	-	\$	-	\$	-	\$	-	\$	-

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

34 76505 0000000 Form CA D8A9AUSREN(2022-23)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	46.76
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$32,305,573.0
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.
	Adjusted Appropriations Limit	\$232,146,282.3
	Appropriations Subject to Limit	\$216,201,902.
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.61
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: Christine Clerk / Secretary	Jellewon
Clerk / Secretary	of the Coverning Board

(Original signature required)

Date of Meeting: Sep 19, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed:	Date:
County Superintendent/Designee	
(Original signature required)	
For additional information on the unaudited actual reports, please contact:	
For County Office of Education:	For School District:
Sharmila LaPorte	Kate Ingersoli
Name	Name
Director District Fiscal Services	Exec. Director Fiscal Services
Title	Title
(916) 228-2294	(916) 566-1600
Telephone	Telephone
slaporte@scoenet	kate.ingersoll@trusd.net
E-mail Address	E-mail Address

#### 2022-23 Unaudited Actuals AVERAGE DAILY ATTENDANCE

34 76505 0000000 Form A D8A9AUSREN(2022-23)

	2022	2-23 Unaudited Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,788.75	19,767.67	21,137.12	20,356.00	20,356.00	20,356.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,788.75	19,767.67	21,137.12	20,356.00	20,356.00	20,356.00
5. District Funded County Program ADA						
a. County Community Schools	60.73	63.86	63.86	60.00	60.00	60.00
b. Special Education-Special Day Class	20.09	20.02	20.17	20.00	20.00	20.00
c. Special Education-NPS/LCI		3				
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	80.82	83.88	84.03	80.00	80.00	80.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,869.57	19,851.55	21,221.15	20,436.00	20,436.00	20,436.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2022-23 Unaudited Actuals AVERAGE DAILY ATTENDANCE

	202	2-23 Unaudited Actu	als		2023-24 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
B. COUNTY OFFICE OF EDUCATION							
1. County Program Alternative Education Grant ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00	
2. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]				÷			
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00	
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00	
4. Adults in Correctional Facilities							
5. County Operations Grant ADA							
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

2022-23 Unaudited Actuals AVERAGE DAILY ATTENDANCE 34 76505 0000000 Form A D8A9AUSREN(2022-23)

	202	2-23 Unaudited Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	authorizing LEAs in F	und 01 or Fund 62 us	e this worksheet to re	port their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 01.				
1. Total Charter School Regular ADA	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juv enile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00
FUND 09 or 62: Charter School ADA corresponding to SACS fir	ancial data reported	l in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	6					
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00

Twin Rivers Unified Sacramento County				General Fund tricted and Restricted enditures by Object			34 76505 000000 Form 0 D8A9AUSREN(2022-2:			
			2022	-23 Unaudited Actuals			2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
A. REVENUES										
1) LCFF Sources		8010-8099	341,383,250.44	1,639,873.00	343,023,123.44	361,628,765.00	1,600,000.00	363,228,765.00	5.99	
2) Federal Revenue		8100-8299	0.00	83,175,650.51	83,175,650.51	0.00	61,555,023.00	61,555,023.00	-26.0	
3) Other State Revenue		8300-8599	10,218,164.58	139,164,844.93	149,383,009.51	8,553,444.00	80,980,884.00	89,534,328.00	-40.1	
4) Other Local Revenue		8600-8799	13,318,274.57	3,958,547.03	17,276,821.60	7,127,293.00	250,000.00	7,377,293.00	-57.3	
5) TOTAL, REVENUES			364,919,689.59	227,938,915.47	592,858,605.06	377,309,502.00	144,385,907.00	521,695,409.00	-12.0	
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	121,014,124.80	37,759,848.12	158,773,972.92	128,475,431.00	42,760,446.00	171,235,877.00	7.8	
2) Classified Salaries		2000-2999	39,882,479.55	18,678,584.39	58,561,063.94	43,522,028.00	22,124,425.00	65,646,453.00	12.19	
3) Employee Benefits		3000-3999	58,379,591.31	34,236,960.05	92,616,551.36	64,217,099.00	40,154,103.00	104,371,202.00	12.7	
4) Books and Supplies		4000-4999	12,153,224.41	21,811,034.68	33,964,259.09	13,320,904.00	17,604,662.00	30,925,566.00	-8.9	
5) Services and Other Operating Expenditures		5000-5999	27,690,591.84	63,427,235.07	91,117,826.91	28,792,398.00	55,941,406.00	84,733,804.00	-7.04	
6) Capital Outlay		6000-6999	2,874,009.78	30,588,445.48	33,462,455.26	1,270,389.00	14,079,524.00	15,349,913.00	-54.1	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100 <b>-7299</b> 7400 <b>-749</b> 9	1,108,638.75	3,354,361.64	4,463,000.39	911,144.00	2,859,661.00	3,770,805.00	-15.59	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,566,181.41)	9,926,892.69	(1,639,288.72)	(8,207,854.00)	6,649,048.00	(1,558,806.00)	-4.99	
9) TOTAL, EXPENDITURES			251,536,479.03	219,783,362.12	471,319,841.15	272,301,539.00	202,173,275.00	474,474,814.00	0.79	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,383,210.56	8,155,553.35	121,538,763.91	105,007,963.00	(57,787,368.00)	47,220,595.00	-61.19	
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.24	
b) Transfers Out		7600-7629	52,028,018.65	0.00	52,028,018.65	53,775,000.00	0.00	53,775,000.00	3.49	
2) Other Sources/Uses								20 (BAS)	-	
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
3) Contributions		8980-8999	(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			(97,206,020.46)	47,086,165.81	(50,119,854.65)	(101,026,035.00)	47,571,535.00	(53,454,500.00)	6.7%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,177,190.10	55,241,719.16	71,418,909.26	3,981,928.00	(10,215,833.00)	(6,233,905.00)	-108.7	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance									ĺ	
a) As of July 1 - Unaudited		9791	58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.69	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Califomia Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

Twin Rivers Unified

Page 1

34 76505 0000000 Form 01 23)

#### Unaudited Actuals General Fund Unrestricted and Restricted

				enditures by Object	T		landaria Alakaria In		SREN(2022-2
			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.69
2) Ending Balance, June 30 (E + F1e)			74,935,712.03	103,723,972.19	178,659,684.22	78,917,640.03	93,508,139.19	172,425,779.22	-3.5%
Components of Ending Fund Balance				Bast Calibration					
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	1,734,752.11	0.00	1,734,752.11	1,734,752.11	0.00	1,734,752.11	0.0%
Prepaid Items		9713	1,828,350.04	5,172.00	1,833,522.04	1,828,350.04	0.00	1,828,350.04	-0.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	103,718,800.19	103,718,800.19	0.00	93,985,211.19	93,985,211.19	-9.4%
c) Committed				1999 A.S. 108 - 1					
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,660,502.00	0.00	20,660,502.00	20,660,502.00	0.00	20,660,502.00	0.0%
Board Resolution for Technology	0000	9760	4,000,000.00	La selle de la selle de	4,000,000.00	4		0.00	
Board Resolution for HVAC	0000	9760	10,000,000.00		10,000,000.00			0.00	
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00		6,660,502.00			0.00	
Board Resolution for Technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
Board Resolution for Employee Recruitment	0000	9760			0.00	6,660,502.00		6,660,502.00	
d) Assigned									
Other Assignments		9780	7,187,598.00	0.00	7,187,598.00	7,187,598.00	0.00	7,187,598.00	0.0%
Site Base Allocation C/O	0000	9780	245, 393. 30		245, 393. 30			0.00	
Athletics C/O	0000	9780	4, 265. 53		4, 265. 53			0.00	
Police Supplemental C/O	0000	9780	24,806.90		24,806.90			0.00	
Facilities/Rental Fee C/O	0000	9780	18,498.00		18,498.00			0.00	
ROC/P C/O	0000	9780	328,880.56		328,880.56			0.00	
Instructional Materials C/O	0000	9780	3, 386, 251.81		3,386,251.81			0.00	
JPA C/O	0000	9780	397.90		397.90			0.00	
Lost Library Books C/O	0000	9780	15,995.88		15,995.88			0.00	
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87		1,516.87			0.00	
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23		1,047,018.23			0.00	
LCFF Supplemental C/O	0000	9780	97,238.84		97, 238. 84			0.00	
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98		164,448.98			0.00	

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## Unaudited Actuals General Fund

## Twin Rivers Unified

			2023	2-23 Unaudited Actuals			2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
LCFF Supplemental - Smythe K-6 C/O	0000	9780	142,761.10		142,761.10		10 A	0.00	64 	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780	146,953.73		146, 953. 73			0.00		
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67		21,343.67			0.00		
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70		41,826.70			0.00		
Equipment & Benefits	0000	9780	1,500,000.00		1,500,000.00			0.00		
Site Base Allocation C/O	0000	9780			0.00	245, 393.30		245,393.30		
Athletics C/O	0000	9780			0.00	4,265.53		4,265.53		
Police Supplemental C/O	0000	9780			0.00	24,806.90		24,806.90		
Facilities/Rental Fee C/O	0000	9780			0.00	18,498.00		18,498.00		
ROC/P C/O	0000	9780			0.00	328,880.56		328,880.56		
Instructional Materials C/O	0000	9780			0.00	3,386,251.81		3,386,251.81		
JPA C/O	0000	9780			0.00	397.90		397.90		
Lost Library Books C/O	0000	9780			0.00	15,995.88		15,995.88		
LCFF Concentration - EL Focus C/O	0000	9780			0.00	1,516.87		1,516.87		
LCFF Supplemental/Concentration C/O	0000	9780			0.00	1,047,018.23		1,047,018.23		
LCFF Supplemental C/O	0000	9780			0.00	97,238.84		97,238.84		
LCFF Supplemental - CCAA C/O	0000	9780			0.00	164,448.98		164,448.98		
LCFF Supplemental - Smythe K-6 C/O	0000	9780			0.00	142,761.10		142,761.10		
LCFF Supplemental - Smy the 7/8 C/O	0000	9780			0.00	146,953.73		146,953.73		
LCFF Supplemental - Frontier WPCS C/O	0000	9780			0.00	21,343.67		21,343.67		
LCFF Supplemental - Regency WPCS C/O	0000	9780			0.00	41,826.70		41,826.70		
Equipment & Benefits	0000	9780			0.00	1,500,000.00		1,500,000.00		
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	43,419,509.88	0.00	43,419,509.88	47,401,437.88	0.00	47,401,437.88	9.2	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(477,072.00)	(477,072.00)	Ne	
G. ASSETS										
1) Cash										
a) in County Treasury		9110	118,364,409.76	108,677,155.21	227,041,564.97					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00					
b) in Banks		9120	103,958.92	8,100.84	112,059.76					
c) in Revolving Cash Account		9130	105,000.00	0.00	105,000.00					
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00					

Unaudited Actuals

General Fund

Unrestricted and Restricted

Twin Rivers Unified

Sacramento County

Califomia Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

### 34 76505 0000000 Form 01 D8A9AUSREN(2022-23)

Twin Rivers Unified Sacramento County			Unres	naudited Actuals General Fund tricted and Restricted enditures by Object					76505 000000 Form 0 SREN(2022-23
			2022	-23 Unaudited Actuals			2023-24 Budget		
Description Res	ource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	998,755.67	0.00	998,755.67				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,314,901.43	30,343,494.77	37,658,396.20				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,434,047.61	48,731.09	1,482,778.70				
6) Stores		9320	1,734,752.11	0.00	1,734,752.11				
7) Prepaid Expenditures		9330	1,828,350.04	5,172.00	1,833,522.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			131,884,175.54	139,082,653.91	270,966,829.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	29,114,485.38	25,608,759.79	54,723,245.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,833,978.13	3,527.32	27,837,505.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	9,746,394.61	9,746,394.61				
6) TOTAL, LIABILITIES			56,948,463.51	35,358,681.72	92,307,145.23				
J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		5050	0.00	0.00	0.00				
K. FUND EQUITY Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			74,935,712.03	103,723,972.19	178,659,684.22				
LCFF SOURCES				11					
Principal Apportionment									
State Aid - Current Year		8011	278,067,975.00	0.00	278,067,975.00	233,922,065.00	0.00	233,922,065.00	-15.9%
Education Protection Account State Aid - Current Year		8012	21,596,610.00	0.00	21,596,610.00	88,967,486.00	0.00	88,967,486.00	312.0%
State Aid - Prior Years		8019	(980,650.49)	0.00	(980,650.49)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	301,831.28	0.00	301,831.28	300,000.00	0.00	300,000.00	-0.6%
Timber Yield Tax		8022	4.58	0.00	4.58	0.00	0.00	0.00	-100.0%

California Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

Twin Rivers Unified Sacramento County			Unres	naudited Actuals General Fund tricted and Restricted enditures by Object					76505 000000 Form 0 SREN(2022-23
			2022	-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes				A					
Secured Roll Taxes		8041	39,022,810.13	0.00	39,022,810.13	35,600,000.00	0.00	35,600,000.00	-8.8%
Unsecured Roll Taxes		8042	1,328,297.59	0.00	1,328,297.59	1,200,000.00	0.00	1,200,000.00	-9.7%
Prior Years' Taxes		8043	550,834.43	0.00	550,834.43	200,000.00	0.00	200,000.00	-63.7%
Supplemental Taxes		8044	2,330,718.15	0.00	2,330,718.15	2,800,000.00	0.00	2,800,000.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	17,413,844.16	0.00	17,413,844.16	13,900,000.00	0.00	13,900,000.00	-20.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,759,455.77	0.00	3,759,455.77	3,000,000.00	0.00	3,000,000.00	-20.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	17,493.05	0.00	17,493.05	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,746.52)	0.00	(8,746.52)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			363,400,477.13	0.00	363,400,477.13	379,889,551.00	0.00	379,889,551.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,775,000.00)		(1,775,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(20,242,226.69)	0.00	(20,242,226.69)	(18,260,786.00)	0.00	(18,260,786.00)	-9.8%
Property Taxes Transfers		8097	0.00	1,639,873.00	1,639,873.00	0.00	1,600,000.00	1,600,000.00	-2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			341,383,250.44	1,639,873.00	343,023,123.44	361,628,765.00	1,600,000.00	363,228,765.00	5.9%
FEDERAL REVENUE Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,502,432.61	6,502,432.61	0.00	6,493,825.00	6,493,825.00	-0.1%
Special Education Discretionary Grants		8182	0.00	567,350.95	567,350.95	0.00	745,813.00	745,813.00	31.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0,00	0.00	0.0%

Unaudited Actuals

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-A, Version 6

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Twin Rivers Unified Sacramento County			Unres	naudited Actuals General Fund tricted and Restricted enditures by Object					76505 000000 Form 0 SREN(2022-23
			2022	-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		23,682,305.92	23,682,305.92		16, <b>598,9</b> 48.00	16,598,948.00	-29.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,209,654.45	2,209,654.45		1,628,792.00	1,628,792.00	-26.3%
Title III, Part A, Immigrant Student Program	4201	8290	Nama model	71,910.17	71,910.17		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,058,116.23	1,058,116.23	Section 1 at	1,199,855.00	1,199,855.00	13.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,995,783.62	1,995,783.62	n Zaradini Vinite	2,560,082.00	2,560,082.00	28.3%
Career and Technical Education	3500-3599	8290		13,635.59	13,635.59		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	47,074,460.97	47,074,460.97	0.00	32,327,708.00	32,327,708.00	-31.3%
TOTAL, FEDERAL REVENUE			0.00	83,175,650.51	83,175,650.51	0.00	61,555,023.00	61,555,023.00	-26.0%
OTHER STATE REVENUE						tax in the			
Other State Apportionments ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		24,547,095.06	24,547,095.06		27,296,863.00	27,296,863.00	11.2%
Prior Years	6500	8319		320,028.60	320,028.60	C. Colores S. M. S.	0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	3,526,926.00	3,526,926.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	877,012.00	0.00	877,012.00	996,174.00	0.00	996,174.00	13.6%
Lottery - Unrestricted and Instructional Materials		8560	4,297,541.78	2,161,155.71	6,458,697.49	3,850,500.00	1,517,550.00	5,368,050.00	-16.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	and the second second	4,883,655.69	4,883,655.69	100 100 100 100 100 100 100 100 100 100	5,099,961.00	5,099,961.00	4.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		404,415.70	404,415.70		212,392.00	212,392.00	-47.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00	and the second	0.00	0.00	0.0%

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Twin Rivers Unified Sacramento County			Unres	naudited Actuals General Fund tricted and Restricted enditures by Object					76505 000000 Form 0 SREN(2022-23
			2022	-23 Unaudited Actuals		2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Career Technical Education Incentive Grant Program	6387	8590		697,814.62	697,814.62		298,332.00	298,332.00	-57.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,043,610.80	102,623,753.55	107,667,364.35	3,706,770.00	46,555,786.00	50,262,556.00	-53.3%
TOTAL, OTHER STATE REVENUE			10,218,164.58	139,164,844.93	149,383,009.51	8,553,444.00	80,980,884.00	89,534,328.00	-40.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes			10 at 10						
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,619.00	0.00	25,619.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	147,109.34	0.00	147,109.34	95,000.00	0.00	95,000.00	-35.4%
Interest		8660	5,481,558.68	0.00	5,481,558.68	1,500,000.00	0.00	1,500,000.00	-72.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							and the second second second second		
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Twin Rivers Unified Sacramento County			Unre	Jnaudited Actuals General Fund stricted and Restricted penditures by Object					76505 000000 Form 0 SREN(2022-23
			202	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	166,231.66	0.00	166,231.66	152,500.00	0.00	152,500.00	-8.3%
Other Local Revenue				engelserse en					
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	8,746.52	0.00	8,746.52	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,322,446.86	3,958,547.03	5,280,993.89	536,750.00	250,000.00	786,750.00	-85.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments						1 C C			
Special Education SELPA Transfers			Chair main and the						
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793	and the second second	0.00	0.00	121-22-22	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	6,166,562.51	0.00	6,166,562.51	4,843,043.00	0.00	4,843,043.00	-21.5%
TOTAL, OTHER LOCAL REVENUE			13,318,274.57	3,958,547.03	17,276,821.60	7,127,293.00	250,000.00	7,377,293.00	-57.3%
TOTAL, REVENUES			364,919,689.59	227,938,915.47	592,858,605.06	377,309,502.00	144,385,907.00	521,695,409.00	-12.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,842,922.97	25,432,372.32	121,275,295.29	101,645,834.00	29,420,547.00	131,066,381.00	8.1%
Certificated Pupil Support Salaries		1200	7,113,948.73	8,751,057.13	15,865,005.86	7,616,817.00	9,511,257.00	17,128,074.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,928,172.92	1,305,019.49	18,233,192.41	18,250,432.00	1,481,017.00	19,731,449.00	8.2%
Other Certificated Salaries		1900	1,129,080.18	2,271,399.18	3,400,479.36	962,348.00	2,347,625.00	3,309,973.00	-2.7%
TOTAL, CERTIFICATED SALARIES			121,014,124.80	37,759,848.12	158,773,972.92	128,475,431.00	42,760,446.00	171,235,877.00	7.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,518,173.03	7,438,421.15	8,956,594.18	2,074,526.00	9,154,249.00	11,228,775.00	25.4%
Classified Support Salaries		2200	15,597,713.87	5,139,659.70	20,737,373.57	16,043,961.00	6,046,395.00	22,090,356.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	5,090,106.81	1,536,861.89	6,626,968.70	5,905,831.00	1,828,461.00	7,734,292.00	16.7%
Clerical, Technical and Office Salaries		2400	15,544,520.70	2,892,678.63	18,437,199.33	17,361,045.00	3,319,981.00	20,681,026.00	12.2%

California Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

## Unaudited Actuals

win Rivers Unified Sacramento County				General Fund stricted and Restricted penditures by Object					Form (2022-2)
			202	2-23 Unaudited Actual	s		2023-24 Budget		
Description R	Obje esource Codes Cod			Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Classified Salaries	290	0 2,	31,965.14	1,670,963.02	3,802,928.16	2,136,665.00	1,775,339.00	3,912,004.00	2.9%
TOTAL, CLASSIFIED SALARIES		39,8	82,479.55	18,678,584.39	58,561,063.94	43,522,028.00	22,124,425.00	65,646,453.00	12.1%
EMPLOYEE BENEFITS									
STRS	3101-3	3102 22,	99,942.64	19,936,978.61	42,136,921.25	23,597,481.00	21,582,758.00	45,180,239.00	7.2%
PERS	3201-3	9,9	519,934.61	4,822,820.56	14,342,755.17	13,218,483.00	6,937,520.00	20,156,003.00	40.5%
OASDI/Medicare/Alternative	3301-3	3302 4,5	85,206.67	1,847,597.94	6,432,804.61	5,406,494.00	2,421,933.00	7,828,427.00	21.7%
Health and Welfare Benefits	3401-3	3402 17,	53,996.88	6,440,539.13	23,594,536.01	19,222,526.00	8,924,596.00	28,147,122.00	19.3%
Unemployment Insurance	3501-3	3502	817,864.46	278,664.69	1,096,529.15	869,828.00	310,973.00	1,180,801.00	7.7%
Workers' Compensation	3601-3	3602 2,5	42,918.80	890,905.80	3,433,824.60	2,727,438.00	1,049,808.00	3,777,246.00	10.0%
OPEB, Allocated	3701-3	3702 1,5	607,818.33	0.00	1,507,818.33	1,200,000.00	0.00	1,200,000.00	-20.4%
OPEB, Active Employees	3751-3	3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3	902	51,908.92	19,453.32	71,362.24	(2,025,151.00)	(1,073,485.00)	(3,098,636.00)	-4,442.1%
TOTAL, EMPLOYEE BENEFITS		58,3	79,591.31	34,236,960.05	92,616,551.36	64,217,099.00	40,154,103.00	104,371,202.00	12.7%
BOOKS AND SUPPLIES						-			
Approved Textbooks and Core Curricula Materials	410	0 3,6	47,790.29	122,802.42	3,770,592.71	2,144,785.00	1,517,750.00	3,662,535.00	-2.9%
Books and Other Reference Materials	420	0	46,002.00	760,572.97	1,006,574.97	209,196.00	483,803.00	692,999.00	-31.2%
Materials and Supplies	430	0 6,	92,797.16	15,091,559.57	21,284,356.73	6,115,241.00	12,657,592.00	18,772,833.00	-11.8%
Noncapitalized Equipment	440	0 2,0	66,634.96	5,835,880.28	7,902,515.24	4,851,682.00	2,945,517.00	7,797,199.00	-1.3%
Food	470	0	0.00	219.44	219.44	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		12,	53,224.41	21,811,034.68	33,964,259.09	13,320,904.00	17,604,662.00	30,925,566.00	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES	\$								
Subagreements for Services	510	0	80,967.06	33,492,753.38	33,573,720.44	15,000.00	36,431,544.00	36,446,544.00	8.6%
Travel and Conferences	520	0 :	21,068.60	488,798.77	809,867.37	609,413.00	576,615.00	1,1 <mark>8</mark> 6,028.00	46.4%
Dues and Memberships	530	0	77,778.22	125,664.75	203,442.97	69,420.00	88,938.00	158,358.00	-22.2%
Insurance	5400 -	5450 2,5	89,397.52	136,114.20	2,925,511.72	3,326,202.00	138,575.00	3,464,777.00	18.4%
Operations and Housekeeping Services	550	0 7,8	23,231.88	0.00	7,823,231.88	8,040,680.00	0.00	8,040,680.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	560	0 2,	76,094.04	5,313,938.09	7,490,032.13	1,751,640.00	2,411,326.00	4,162,966.00	-44.4%
Transfers of Direct Costs	571	0 (3	39,227.84)	339,227.84	0.00	(211,481.00)	211,481.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	0 (4	19,336.53)	49,419.78	(369,916.75)	(313,110.00)	43,242.00	(269,868.00)	-27.0%
Professional/Consulting Services and Operating Expenditures	580	0 14,5	00,198.28	22,853,180.22	37,353,378.50	14,243,128.00	15,599,705.00	29,842,833.00	-20.1%
Communications	590	0 6	80,420.61	628,138.04	1,308,558.65	1,261,506.00	439,980.00	1,701,486.00	30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,591.84	63,427,235.07	91,117,826.91	28,792,398.00	55,941,406.00	84,733,804.00	-7.0%

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Unaudited Actuals

Califomia Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-A, Version 6

Sacramento County				General Fund tricted and Restricted enditures by Object					Form ( SREN(2022-2
			2022	-23 Unaudited Actuals	ē.		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,036,348.18	14,776,597.41	15,812,945.59	6,196.00	0.00	6,196.00	-100.0%
Buildings and Improvements of Buildings		6200	503,052.74	8,887,099.18	9,390,151.92	175,000.00	6,509,524.00	6,684,524.00	-28.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,222,893.84	6,924,748.89	8,147,642.73	1,069,401.00	7,570,000.00	8,639,401.00	6.0%
Equipment Replacement		6500	111,715.02	0.00	111,715.02	19,792.00	0.00	19,792.00	-82.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,874,009.78	30,588,445.48	33,462,455.26	1,270,389.00	14,079,524.00	15,349,913.00	-54.1%
OTHER OUTGO (excluding Transfers of Indirect 0	Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	22,550.00	22,550.00	0.00	45,000.00	45,000.00	99.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	189,574.31	189,574.31	0.00	184,450.00	184,450.00	-2.7%
Payments to County Offices		7142	938,998.00	2,366,702.33	3,305,700.33	911,144.00	1,875,211.00	2,786,355.00	-15.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	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	0.0%
To County Offices	6500	7222	A Statistic Second	0.00	0.00	and the second secon	0.00	0.00	0.0%
To JPAs	6500	7223	Sec. March	0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments					1				
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00	and the second	0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	775,535.00	775,535.00	0.00	755,000.00	755,000.00	-2.6%

Califomia Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

			20	22-23 Unaudited Actuals			2023-24 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F		
Debt Service - Interest		7438	9,878.33	0.00	9,878.33	0.00	0.00	0.00	-100.0%		
Other Debt Service - Principal		7439	159,762.42	0.00	159,762.42	0.00	0.00	0.00	-100.0%		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,108,638.75	3,354,361.64	4,463,000.39	911,144.00	2,859,661.00	3,770,805.00	-15.5%		
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS										
Transfers of Indirect Costs		7310	(9,926,892.69)	9,926,892.69	0.00	(6,649,048.00)	6,649,048.00	0.00	0.0%		
Transfers of Indirect Costs - Interfund		7350	(1,639,288.72)	0.00	(1,639,288.72)	(1,558,806.00)	0.00	(1,558,806.00)	-4.9%		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,566,181.41)	9,926,892.69	(1,639,288.72)	(8,207,854.00)	6,649,048.00	(1,558,806.00)	-4.9%		
TOTAL, EXPENDITURES			251,536,479.03	219,783,362.12	471,319,841.15	272,301,539.00	202, 173, 275.00	474,474,814.00	0.7%		
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers In		8919	470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.2%		
(a) TOTAL, INTERFUND TRANSFERS IN			470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.2%		
INTERFUND TRANSFERS OUT											
To: Child Development Fund		7611	28,018.65	0.00	28,018.65	0.00	0.00	0.00	-100.0%		
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	52,000,000.00	0.00	52,000,000.00	53,775,000.00	0.00	53,775,000.00	3.4%		
(b) TOTAL, INTERFUND TRANSFERS OUT			52,028,018.65	0.00	52,028,018.65	53,775,000.00	0.00	53,775,000.00	3.4%		
OTHER SOURCES/USES											
SOURCES											
State Apportionments											
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds									1		
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%		
Long-Term Debt Proceeds							1				
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

34 76505 0000000 Form 01 D8A9AUSREN(2022-23)

California Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: Fund-A, Version 6

Twin Rivers Unified Sacramento County			Unres	naudited Actuals General Fund tricted and Restricted enditures by Object					76505 000000 Form 0' SREN(2022-23
			2022-23 Unaudited Actuals 2023-24 Budget						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS Contributions from Unrestricted Revenues		8980	(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(97,206,020.46)	47,086,165.81	(50,119,854.65)	(101,026,035.00)	47,571,535.00	(53,454,500.00)	6.7%

#### Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

34 76505 0000000 Form 08 D8A9AUSREN(2022-23)

Description Re	esource Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,101,110.09	595,500.00	-28.1%
5) TOTAL, REVENUES		1,101,110.09	595,500.00	-28.1%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	812,937.96	502,000.00	-38.5%
5) Services and Other Operating Expenditures	5000-5999	207,938.68	93,500.00	1,046.2%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,020,876.64	595,500.00	1,007.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER		-		
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		80,233.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		80,233.45	0.00	-100.0%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	513,996.50	594,229.95	15.6%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		513,996.50	594,229.95	15.6%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		513,996.50	594,229.95	15.6%
2) Ending Balance, June 30 (E + F1e)		594,229.95	594,229.95	0.0%
Components of Ending Fund Balance				0.0%
a) Nonspendable				
Rev olving Cash	9711	0.00	0.00	0.0%
Stores	9712			
Prepaid Items	9712	0.00	0.00	0.0%
All Others		0.00	0.00	0.0%
	9719	0.00	0.00	0.0%
b) Restricted	9740	594,229.95	594,229.95	0.0%
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-F, Version 5

#### Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

34 76505 0000000 Form 08 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				Colorent Mandaler 1	
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS	17				+1
1) Cash					
a) in County Treasury		9110	0.00		
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00		
b) in Banks		9120	594,229.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330			
8) Other Current Assets		9340	0.00		
			0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			594,229.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			594,229.95		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0
All Other Sales		8639	1,023,500.47	500,000.00	-51.1
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.0

#### Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

34 76505 0000000 Form 08 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	77,609.62	95,500.00	23.1%
TOTAL, REVENUES			1,101,110.09	595,500.00	-28.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES				1	
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	812,937.96	500,000.00	-38.5%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			812,937.96	502,000.00	-38.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,470.00	45,000.00	1,196.8%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,291.68	5,000.00	-74.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	185,177.00	43,500.00	-76.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,938.68	93,500.00	1,046.2%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-F, Version 5

#### Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

34 76505 0000000 Form 08 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,020,876.64	595,500.00	1,007.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	ne kiletzitén de artislines szeketetettés				
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	n - Andrea Martin - Angelik - A				
(a-b+c-d+e)			0.00	0.00	0.0%

#### Unaudited Actuals Adult Education Fund Expenditures by Object

34 76505 0000000 Form 11 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	908,874.67	780,430.00	-14.19
3) Other State Revenue		8300-8599	3,548,521.00	3,678,336.00	3.79
4) Other Local Revenue		8600-8799	44,231.13	7,263.00	-83.6
5) TOTAL, REVENUES			4,501,626.80	4,466,029.00	-0.8
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,132,727.35	1,404,161.00	24.00
2) Classified Salaries		2000-2999	998,528.07	1,241,676.00	24.49
3) Employee Benefits		3000-3999	974,562.67	1,161,186.00	19.1
4) Books and Supplies		4000-4999	289,111.18	131,372.00	-54.6
5) Services and Other Operating Expenditures		5000-5999	646,339.87	527,384.00	-18.4
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,365.53	207,196.00	18.2
9) TOTAL, EXPENDITURES			4,216,634.67	4,672,975.00	10.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			284,992.13	(206,946.00)	-172.6
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,007.87)	(506,946.00)	3,277.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,979,501.78	1,964,493.91	-0.8
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,979,501.78	1,964,493.91	-0.8
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,979,501.78	1,964,493.91	-0.8
2) Ending Balance, June 30 (E + F1e)			1,964,493.91	1,457,547,91	-25.8
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	16,404.97	0.00	-100.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,783,352.66	1,276,406.66	-28
c) Committed			23%的13%的1	State States	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	164,736.28	181,141.25	10.0
Adult Education	0000	9780	164,736.28		
Adult Education	0000	9780		181,141.25	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
G. ASSETS					
1) Cash		222000000			
a) in County Treasury		9110	494,445.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	840,729.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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File: Fund-B, Version 5

Description Res	source Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	757,818.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	16,404.97		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,109,397.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
		0500	00 400 71		
1) Accounts Payable		9500	99,436.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,467.20		
4) Current Loans		9640	HORE CREAK		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			144,903.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,964,493.91		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	908,874,67	780,430.00	
TOTAL, FEDERAL REVENUE	All Other	0230	908,874,67	780,430.00	-14.19
			900,074,07	780,430,00	-14.19
OTHER STATE REVENUE					
Other State Apportionments		2233			
All Other State Apportionments - Current Year		8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
Adult Education Program	6391	8590	3,295,245.00	3,469,054.00	5.35
All Other State Revenue	All Other	8590	253,276.00	209,282.00	-17.49
TOTAL, OTHER STATE REVENUE			3,548,521.00	3,678,336.00	3.79
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	38,456.00	7,263.00	-81.1
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts		10.000		0.00	5.0
Adult Education Fees		8671	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue		1222		10-12-12-10-10-10-10-10-10-10-10-10-10-10-10-10-	0.030000000
All Other Local Revenue		8699	5,775.13	0.00	-100.0
Tuition		8710	0.00	0,00	0.0
TOTAL, OTHER LOCAL REVENUE			44,231.13	7,263.00	-83,6
TOTAL, REVENUES			4,501,626.80	4,466,029.00	-0.8

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-B, Version 5

win Rivers Unified acramento County	Unaudited Actuals Adult Education Fun Expenditures by Obje	ıd			34 76505 00000 Form D8A9AUSREN(2022-2
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	969,900.24	1,228,962.00	26.79
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	162,827.11	175,199.00	7.69
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			1,132,727.35	1,404,161.00	24.05
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,856,45	200,024.00	245.7
Classified Support Salaries		2200	201,820.65	243,811.00	20.8
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	537,269,93	592,052.00	10.2
Other Classified Salaries		2900	201,581.04	205,789.00	2.19
TOTAL, CLASSIFIED SALARIES			998,528,07	1,241,676.00	24.4
EMPLOYEE BENEFITS					
STRS		3101-3102	314,091.90	320,574.00	2.19
PERS		3201-3202	246,384.78	283,913.00	15.2
OASDI/Medicare/Alternative		3301-3302	88,080.68	97,664.00	10.9
Health and Welfare Benefits		3401-3402	280,677.54	363,061.00	29.49
Unemploy ment Insurance		3501-3502	10,542.71	11,199.00	6.2
Workers' Compensation		3601-3602	33,585.06	35,290.00	5.1
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	1,200.00	49,485.00	4,023.8
TOTAL, EMPLOYEE BENEFITS			974,562.67	1,161,186.00	19.1
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	79,435.08	131,372.00	65.4
Noncapitalized Equipment		4400	209,676.10	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			289,111.18	131,372.00	-54.6
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	23,562.50	5,000.00	-78.8
Dues and Memberships		5300	150.00	0.00	-100.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	80,767.02	90,000.00	11.4
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	90,316.51	113,760.00	26.0
Professional/Consulting Services and Operating Expenditures		5800	TO COMPANY STORE FOR A 10		
Communications		5900	451,543.84	318,624.00	-29.4
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00 646,339.87	0.00	0.0
CAPITAL OUTLAY			646,339.87	527,384.00	-18.4
Land		6100	0.00	0.00	
Land Improvements					0.0
1. Visual Profile Transport Constant		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.0
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
Califomia Dept of Education			15		0

SACS Financial Reporting Software - SACS V6.1

File: Fund-B, Version 5

## 34 76505 0000000

Description R	esource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	175,365.53	207,196.00	18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,365.53	207,196.00	18.2%
TOTAL, EXPENDITURES			4,216,634.67	4,672,975.00	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			Í		
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Olher Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

Description Res	ource Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			and the second	
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	3,500,730.80	3,674,621.00	5.09
3) Other State Revenue	8300-8599	7,660,186.05	7,862,217.00	2.69
4) Other Local Revenue	8600-8799	435,866.38	466,583.00	7.05
5) TOTAL, REVENUES		11,596,783.23	12,003,421.00	3.5%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	3,935,290.52	4,138,179.00	5.29
2) Classified Salaries	2000-2999	2,300,051.02	2,950,705.00	28.3
3) Employ ee Benefits	3000-3999	2,957,473.67	3,719,946.00	25.8
4) Books and Supplies	4000-4999	450,272,41	203,482,00	-54.8
5) Services and Other Operating Expenditures	5000-5999	1,222,186.74	393,812.00	-67.8
6) Capital Outlay	6000-6999	24,756.13	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	778,447.46	592,297.00	-23.9
9) TOTAL, EXPENDITURES		11,668,477.95	11,998,421.00	2.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(71,694.72)	5,000.00	-107.0
D. OTHER FINANCING SOURCES/USES				101.0
1) Interfund Transfers				
a) Transfers In	8900-8929	28,018.65	0.00	-100.09
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			0.00	0.0
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES	0000-0000	28,018.65	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(43,676.07)		-100.0
F. FUND BALANCE, RESERVES		(43,070.07)	5,000.00	-111.49
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	1,090,790.62	1 017 111 55	
b) Audit Adjustments	9791		1,047,114.55	-4.0
c) As of July 1 - Audited (F1a + F1b)	9793	0.00	0.00	0.0
d) Other Restatements	9795	1,090,790.62	1,047,114.55	-4.0
e) Adjusted Beginning Balance (F1c + F1d)	9795	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)		1,090,790.62	1,047,114.55	-4.0
		1,047,114.55	1,052,114.55	0,5
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.0
Prepaid Items	9713	35,276.13	0.00	-100.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	1,047,114.62	1,052,114.62	0.5
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	(35,276.20)	(.07)	-100.0
G. ASSETS				
1) Cash		persistenti di di si di si di della mana		
a) in County Treasury	9110	2,082,389.78		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	170,139.24		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
		1		

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9200	842,201.35		
9290	0.00		
9310	28,508.86		
9320	0.00		
9330	35,276.13		
9340	0.00		
9380	0.00		
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9490	0.00		
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9500	086 282 45		
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9650	10 III III III III III III III III III I		
	2,111,400.81		
9690	0.00		
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	1,047,114.55		
8220	0.00	0.00	0.
8285	0.00	0.00	0.
3010 8290	0.00	0.00	0.
All Other 8290	3,500,730,80	3.674.621.00	5.
			5.
8520	0.00	0.00	0.
	2019/04/10		
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	In the second seco		6.
All Other 8590		22552 B	-24.
	7,660,186.05	7,862,217.00	2.
8631	0.00	0.00	0.
8634	0.00	0.00	0.
8660	69,824.00	5,000.00	-92.
8662	0.00	0.00	0.
8673	294,00	0.00	-100.
8677			0.
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0000	0.00	0.00	0.
9600	265 740 20	461 592 00	00
	No. 100	Department of	26
8199	2407.000		0.
			7.
	11,596,783.23	12,003,421.00	3.
1100	3,245,140.43	3,394,779.00	4
1200	157,224.04	116,931.00	-25
1300	451,935.15	527,234.00	16
1900	80,990.90	99,235.00	22
	3,935,290.52	4,138,179.00	5.
2100			
	9330 9340 9380 9490 9500 9590 9610 9640 9650 9690 9690 8225 8220 8225 8290 All Other 8290 All Other 8290 6105 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8597 8590 8590 8597 8590 8590 8590 8590 8590 8590 8590 8590	9330         35.276.13         0.00           9380         0.00         3.158.515.36           9490         0.00         0.00           9500         986.282.45         9590           9500         986.282.45         9590           9500         9610         441,878.89           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         441,878.89         960           9610         820         0.00           820         3,500,730.80         96           3010         8290         3,500,730.80           8520         0.00         857           0.00         8587         0.00           8531         0.00         86834           0.00         8662         0.00           8631         0.00         86834           0.00         8662         0.00      <	9330         35,276,13           9340         0,000           9380         0,000           9490         0,000           9500         966,282,46           9590         964,282,46           9590         683,239,47           9500         883,239,47           9500         883,239,47           9690         0,000           8590         6,784,908,81           7,660,186,05         7,862,217,00

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File: Fund-B, Version 5

Description Resource Code	es Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries	2200	270,529.02	331,666.00	22.6%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	597,697.20	581,695.00	-2.7%
Other Classified Salaries	2900	2,200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES		2,300,051.02	2,950,705.00	28.3%
EMPLOYEE BENEFITS				
STRS	3101-3102	792,757.34	945,872.00	19.3%
PERS	3201-3202	786,025.49	953,397.00	21.3%
OASDI/Medicare/Alternative	3301-3302	270,477.56	321,350.00	18.8%
Health and Welfare Benefits	3401-3402	973,312.07	1,318,522.00	35.5%
Unemployment Insurance	3501-3502	30,983.62	35,310.00	14.0%
Workers' Compensation	3601-3602	98,637.59	111,332.00	12.9%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	5,280.00	34,163.00	547.0%
TOTAL, EMPLOYEE BENEFITS		2,957,473.67	3,719,946.00	25.8%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	361,574.63	203,482.00	-43.7%
Noncapitalized Equipment	4400	88,697.78	0.00	-100.0%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		450,272.41	203,482.00	-54.8%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	35,092.46	30,642.00	-12.7%
Dues and Memberships	5300	1,469.00	0.00	-100.0%
Insurance	5400-5450	464.20	0.00	-100.0%
Operations and Housekeeping Services	5500	66,626.91	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	195,853.33	150,000.00	-23.4%
Professional/Consulting Services and Operating Expenditures	5800	905,931.24	213,170.00	-76.5%
Communications	5900	16,749.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,222,186.74	393,812.00	-67.8%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	24,756.13	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		24,756.13	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	778,447.46	592,297.00	-23.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		778,447.46	592,297.00	-23.9%
TOTAL, EXPENDITURES		11,668,477.95	11,998,421.00	2.8%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8911	28,018.65	0.00	-100.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		28,018.65	0.00	-100,0%

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win Rivers Unified Sacramento County	Unaudited Actuals Child Development F Expenditures by Obje	ind			34 76505 000000 Form 12 D8A9AUSREN(2022-23
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,018.65	0.00	-100.0%

Description Resource	Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			(10)	Le contra la contra de
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	23,309,914.85	20,820,849.00	-10.75
3) Other State Revenue	8300-8599	4,326,687.22	3,982,750.00	-7.99
4) Other Local Revenue	8600-8799	410,899.94	105,000.00	-74.4
5) TOTAL, REVENUES		28,047,502.01	24,908,599.00	-11.29
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	7,833,691.11	8,737,835.00	11.5
3) Employee Benefits	3000-3999	3,626,629.45	4,256,932.00	17.4
4) Books and Supplies	4000-4999	11,096,191.44	8,963,175.00	-19.2
5) Services and Other Operating Expenditures	5000-5999	407,564.98	340,675.00	-16.4
6) Capital Outlay	6000-6999	497,993.60	1,050,117.00	110.9
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	685,475.73	759,313.00	10.8
9) TOTAL, EXPENDITURES		24,147,546.31	24,108,047.00	-0.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,899,955.70	800,552.00	-0.2
D. OTHER FINANCING SOURCES/USES		0,000,000.10	300,332.00	-15.0
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses	7600-7629	0.00	0.00	0.0
•	0000 0070			
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,899,955.70	800,552.00	-79.5
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	8,456,350.77	12,356,306.47	46.1
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		8,456,350.77	12,356,306.47	46.
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		8,456,350.77	12,356,306.47	46.1
2) Ending Balance, June 30 (E + F1e)		12,356,306.47	13,156,858.47	6.5
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	318,315.29	0.00	-100.0
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	12,037,991.18	13,156,858.47	9.3
c) Committed		Best of Contractory	Section and the later of	
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned	5700	0,00	0,00	0.0
Other Assignments	9780	0.00	0.00	
			0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash	104 Holised2			
a) in County Treasury	9110	8,240,672.99		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	29,659.95		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
		1 S 225		
e) Collections Awaiting Deposit	9140	0.00		

California Dept of Education

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Description Resource Code	s Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200	4,822,423.56		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	31,129,98		
6) Stores	9320	318,315.29		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		13,442,201.77		
H. DEFERRED OUTFLOWS OF RESOURCES			Í	
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Pay able	9500	228,089,18		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	857,806.12		
4) Current Loans	9640	all and the second		
5) Unearned Revenue	9650	0.00		
	5050			
6) TOTAL, LIABILITIES		1,085,895.30		
1) DEFERRED INFLOWS OF RESOURCES	0000			
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		12,356,306.47		
FEDERAL REVENUE				
Child Nutrition Programs	8220	21,633,570.97	20,820,849.00	-3.8%
Donated Food Commodities	8221	1,676,343.88	0.00	-100.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		23,309,914.85	20,820,849.00	-10.7%
OTHER STATE REVENUE				
Child Nutrition Programs	8520	4,326,687.22	3,982,750.00	-7.9%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		4,326,687.22	3,982,750.00	-7.9%
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Food Service Sales	8634	217,008.25	63,000.00	-71.09
Leases and Rentals	8650	0.00	0.00	0.0%
Interest	8660	181,924.00	30,000.00	-83.5%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Fees and Contracts			0.00	0.07
Interagency Services	8677	0.00	0.00	0.0%
Other Local Revenue	0011	0.00	0.00	0.07
All Other Local Revenue	8699	11,967,69	12 000 00	0.00
TOTAL, OTHER LOCAL REVENUE	0099		12,000.00	0.3%
		410,899.94	105,000.00	-74.4%
TOTAL, REVENUES		28,047,502.01	24,908,599.00	-11.29
CERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0
CLASSIFIED SALARIES				
Classified Support Salaries	2200	6,478,473.64	7,244,560.00	11.8
Classified Supervisors' and Administrators' Salaries	2300	865,386.10	978,900.00	13.19
Clerical, Technical and Office Salaries	2400	407,477.90	436,227.00	7.19
Other Classified Salaries	2900	82,353.47	78,148.00	-5.1
		7,833,691.11	8,737,835.00	11.5
TOTAL, CLASSIFIED SALARIES		and considered to be a first		
EMPLOYEE BENEFITS	3101-3102	0.00	0.00	0.0
	3101-3102 3201-3202	0.00	0.00 2,246,936.00	0.0' 18.4'

California Dept of Education

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File: Fund-B, Version 5

Description Res	ource Codes Object	t Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401	1-3402	997,836.07	1,155,907.00	15.8%
Unemploy ment Insurance	3501	1-3502	39,167.86	41,097.00	4.9%
Workers' Compensation	3601	1-3602	124,128.83	137,641.00	10.9%
OPEB, Allocated	3701	1-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751	1-3752	0.00	0.00	0.0%
Other Employee Benefits	3901	1-3902	8,300.00	7,200.00	-13.3%
TOTAL, EMPLOYEE BENEFITS			3,626,629.45	4,256,932.00	17.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4:	200	0.00	0.00	0.0%
Materials and Supplies	4.	300	925,383.58	709,900.00	-23.3%
Noncapitalized Equipment	4.	400	149,357.31	153,000.00	2.4%
Food	4	700	10,021,450.55	8,100,275.00	-19.29
TOTAL, BOOKS AND SUPPLIES			11,096,191.44	8,963,175.00	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5	100	0.00	0.00	0.0%
Travel and Conferences	5	200	2,242.56	4,700.00	109.6%
Dues and Memberships	5	300	250.00	500.00	100.0%
Insurance	5400	0-5450	15,696.24	16,167.00	3.0%
Operations and Housekeeping Services	5	500	37,437.00	37,000.00	-1.29
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	600	214,684.04	100,000.00	-53.49
Transfers of Direct Costs	5	710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5	750	83,581,91	6,108.00	-92.7%
Professional/Consulting Services and Operating Expenditures		800	46,533.23	168,900.00	263.0%
Communications		900	7,140.00	7,300.00	2.29
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			407,564.98	340,675.00	-16.49
CAPITAL OUTLAY					10.11
Buildings and Improvements of Buildings	6	200	418,284.00	1,044,117.00	149.6%
Equipment		400	76,101.27	1,000.00	-98.7%
Equipment Replacement		500	3,608.33	5,000.00	38.6%
Lease Assets		600	0.00	0.00	0.0%
Subscription Assets		700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	Ű		497,993.60	1,050,117.00	110.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					110.07
Debt Service					
Debt Service - Interest	7	438	0.00	0.00	0.09
Other Debt Service - Principal		439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		400	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.07
Transfers of Indirect Costs - Interfund	7	350	685,475.73	759,313.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	1	550	685,475.73	759,313.00	10.89
TOTAL, EXPENDITURES			24,147,546.31		
INTERFUND TRANSFERS			24,147,540.51	24,108,047.00	-0.29
INTERFUND TRANSFERS IN					
From: General Fund	0	916	0.00	0.00	0.00
Other Authorized Interfund Transfers In		1919	Servers.	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN	0	1919	0.00	0.00	0.0
			0.00	0.00	0.09
INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out	-	619	0.00		
(b) TOTAL. INTERFUND TRANSFERS OUT	1	019	0.00	0.00	0.0
			0.00	0.00	0.0
OTHER SOURCES/USES SOURCES					
Other Sources		DOCE			1,202,1
Transfers from Funds of Lapsed/Reorganized LEAs	8	3965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Leases		3972	0.00	0.00	0.0
Proceeds from SBITAs		3974	0.00	0.00	0.0
All Other Financing Sources	8	3979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7	7651	0.00	0.00	0.0

Califomia Dept of Education

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## Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

34 76505 0000000 Form 13 D8A9AUSREN(2022-23)

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

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

34 76505 0000000 Form 14 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,775,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	249,466.00	50,000.00	-80.0%
5) TOTAL, REVENUES			2,024,466.00	50,000.00	-97.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	793,786.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,999,580.43	26.00	-100.0%
6) Capital Outlay		6000-6999	12,070,576.10	13,937,299.00	15.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.00
8) Other Outgo - Transfers of Indirect Costs		7400-7499 7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		7300-7399		0.00	0.0%
9) TOTAL, EXPENDITORES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			15,863,942.89	13,937,325.00	-12.1%
FINANCING SOURCES AND USES (A5 - B9)			(13,839,476.89)	(13,887,325.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	11,775,000.00	17.89
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.05
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	11,775,000.00	17.89
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,839,476.89)	(2,112,325.00)	-45.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,509,704.56	5,670,227.67	-40.49
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			9,509,704.56	5,670,227.67	-40.49
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			9,509,704.56	5,670,227.67	-40.49
2) Ending Balance, June 30 (E + F1e)			5,670,227.67	3,557,902.67	-37.39
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed			6 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	5,670,227.67	3,557,902.67	-37.3
Deferred Maintenance	0000	9780	5,670,227.67		
Deferred Maintenance	0000	9780		3,557,902.67	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS				and the second se	
1) Cash					
a) in County Treasury		9110	9,209,015.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	178,008.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,778,281.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,165,305,43		
I. DEFERRED OUTFLOWS OF RESOURCES			11,100,000,10		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		5450			
			0.00		
LIABILITIES					
1) Accounts Payable		9500	3,277,527.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,217,550.36		
4) Current Loans		9640	the better to a star		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,495,077.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (16 + J2)			5,670,227.67		
CFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,775,000.00	0.00	-100
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0
TOTAL, LCFF SOURCES			1,775,000.00	0.00	-100
OTHER STATE REVENUE			1,773,000.00	0.00	-100.
All Other State Revenue		8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		0550	0.00	0.00	0
OTHER LOCAL REVENUE			0.00	0.00	0
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0
Interest		8660	249,466.00	50,000.00	-80
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			249,466.00	50,000.00	-80
TOTAL, REVENUES			2,024,466.00	50,000.00	-97
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0
Other Classified Salaries		2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES		2000	0.00	0.00	0
EMPLOYEE BENEFITS			0.00	0.00	C
		3404 3405			- 114
STRS		3101-3102	0.00	0.00	C
PERS		3201-3202	0.00	0.00	C
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	C
Health and Welfare Benefits		3401-3402	0.00	0.00	(
Unemployment Insurance		3501-3502	0.00	0.00	C
Workers' Compensation		3601-3602	0.00	0.00	(
OPEB, Allocated		3701-3702	0.00	0.00	c
OPEB, Active Employees		3751-3752	0.00	0.00	(
Other Employee Benefits		3901-3902	0.00	0.00	C
ether Employ co Bonorito		3501-3502	0.00	0.00	L

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win Rivers Unified acramento County	Unaudited Actuals Deferred Maintenance Fund Expenditures by Object				34 76505 000000 Form 1 D8A9AUSREN(2022-2
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	793,786.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			793,786.36	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					ĺ
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,799,151.55	26.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	165.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	200,263.88	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,999,580.43	26.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	7,855,639.94	3.00	-100.0%
Buildings and Improvements of Buildings		6200	4,214,936.16	13,937,296.00	230.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,070,576.10	13,937,299.00	15.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,863,942.89	13,937,325.00	-12.1%
INTERFUND TRANSFERS				1010011020.00	12.17
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000,000.00	11,775,000.00	17.8%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	11,775,000.00	17.8%
INTERFUND TRANSFERS OUT					1110
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		antina a	0.00	0.00	0.0%
USES				5.00	0.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	
CONTRIBUTIONS			0.00	0,00	0.04
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00
Contributions from Restricted Revenues		8990	0.00		0.09
		0990		0.00	
(e) TOTAL, CONTRIBUTIONS TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	1

#### Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

34 76505 0000000 Form 20 D8A9AUSREN(2022-23)

#### 2022-23 2023-24 Percent Description Resource Codes **Object** Codes Unaudited Actuals Budget Difference A. REVENUES 1) LCFF Sources 8010-8099 0.00 0.00 0.0% 2) Federal Revenue 8100-8299 0.00 0.00 0.0% 3) Other State Revenue 8300-8599 0.00 0.00 0.0% 4) Other Local Revenue 8600-8799 218,873.00 66,000.00 -69.8% 5) TOTAL, REVENUES 218,873.00 66,000.00 -69.8% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 4) Books and Supplies 4000-4999 0.00 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.0% 6) Capital Outlay 6000-6999 0.00 0.00 0.0% 7100-7299, 7) Other Outgo (excluding Transfers of Indirect Costs) 7400-7499 0.00 0.00 0.0% 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.0% 9) TOTAL, EXPENDITURES 0.00 0.00 0.0% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 218,873.00 66.000.00 -69.8% D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.0% b) Transfers Out 7600-7629 0.00 0.00 0.0% 2) Other Sources/Uses a) Sources 8930-8979 0.00 0,00 0.0% b) Uses 7630-7699 0.00 0.00 0.0% 3) Contributions 8980-8999 0.00 0.00 0.0% 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 218,873.00 66,000.00 -69.8% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 6,597,409.90 6,816,282.90 3.3% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 6,597,409.90 6,816,282.90 3.3% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 6,597,409.90 6,816,282.90 3.3% 2) Ending Balance, June 30 (E + F1e) 6,816,282.90 6,882,282.90 1.0% Components of Ending Fund Balance a) Nonspendable **Revolving** Cash 9711 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.0% b) Restricted 9740 0.00 0.00 0.0% c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% d) Assigned Other Assignments 9780 6,816,282.90 6,882,282.90 1.0% OPEB Liability 0000 9780 6,816,282.90 OPEB Liability 0000 9780 6,882,282.90 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0% G. ASSETS 1) Cash 9110 6,667,155.90 a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 9120 0.00 b) in Banks c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 California Dept of Education

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## Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	149,127.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		6,816,282.90		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	STATISTICS OF A		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		6,816,282.90		
OTHER LOCAL REVENUE				
Other Local Revenue				
Interest	8660	218,873.00	66,000.00	-69.8%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		218,873.00	66,000.00	-69.8%
TOTAL, REVENUES		218,873.00	66,000.00	-69.8%
INTERFUND TRANSFERS		210,070.00	00,000.00	-03.87
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		0.00	0.00	0.07
To: General Fund/CSSF	7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT	7015	0.00	0.00	0.0%
OTHER SOURCES/USES		0.00	0.00	0.0%
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00
(c) TOTAL, SOURCES	6900	0.00		0.0%
USES		0.00	0.00	0.0%
	7654	0.00	0.00	
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.09
CONTRIBUTIONS	1 gotaten			
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.0

#### Unaudited Actuals Building Fund Expenditures by Object

34 76505 0000000 Form 21 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					2012
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	370,374.36	180.00	-100.0%
5) TOTAL, REVENUES			370,374.36	180.00	-100.0%
B. EXPENDITURES					Sector Sector
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	818,493.85	4,100.00	-99.5%
6) Capital Outlay		6000-6999	1,887,035.46	77,880,000.00	4,027.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
Ty other outgo (excluding manarela or indirect obsis)		7400-7499	26,904,041.10	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,609,570.41	77,884,100.00	163.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,239,196.05)	(77,883,920.00)	166.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	107,453,163.45	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			107,453,163.45	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,213,967.40	(77,883,920.00)	-199.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,438.19	78,236,405.59	348,575.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,438.19	78,236,405.59	348,575.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,438.19	78,236,405.59	348,575.2%
2) Ending Balance, June 30 (E + F1e)			78,236,405.59	352,485.59	-99.5%
Components of Ending Fund Balance				502,100,00	-00.07
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	
Prepaid Items		9712	0.00	the second result of the second second	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740		0.00	0.0%
		9740	78,216,378.90	336,378.90	-99.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	00.000.00	10 100 0-	1000
Other Assignments	0000	9780	20,026.69	16,106.69	-19.6%
Bond Administrative Fees	0000	9780	20,026.69		
Bond Administrative Fees	0000	9780		16,106.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS					
1) Cash					
		9110	757,784.57		
a) in County Treasury			and the second sec		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
trained water particular and an end of the second second		9111 9120	0.00 0.00		

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#### Unaudited Actuals Building Fund Expenditures by Object

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135	79,153,414.36		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	1,763.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	26,600.00		
		a second and a second second second		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		79,939,561.93		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Pay able	9500	313,593.81		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	1,389,562.53		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
	9030			
6) TOTAL, LIABILITIES		1,703,156.34		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		78,236,405.59		
FEDERAL REVENUE				
FEMA	8281	0.00	0.00	0.0
All Other Federal Revenue	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.09
OTHER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0.01
Other Subventions/In-Lieu Taxes				0.0
	8576	0.00	0.00	0.0
All Other State Revenue	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00	0.00	0.0
Unsecured Roll	8616	0.00	0.00	0.0
Prior Years' Taxes	8617	0.00	0.00	0.0
Supplemental Taxes	8618	0.00	0.00	0.0
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	0.0
Other	8622			
		0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.0
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Leases and Rentals	8650	0.00	0.00	0.0
Interest	8660	1,960.00	180.00	-90.8
Net Increase (Decrease) in the Fair Value of Investments	8662	368,414.36	0.00	-100.0
Other Local Revenue	~ 5 5 4 4 5 4 4 5 1 K	The second se		
All Other Local Revenue	8699	0.00	0.00	
				0.0
All Other Transfers In from All Others	8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		370,374.36	180.00	-100.0
TOTAL, REVENUES		370,374.36	180.00	-100.0

win Rivers Unified Unaudited Building acramento County Expenditures	Fund			34 76505 00000 Form 2 D8A9AUSREN(2022-2
Description Resource C	odes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASD I/Medicare/Alternativ e	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001-0002	0.00	0.00	0.09
BOOKS AND SUPPLIES		0.00	0.00	0.07
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES	4400	0.00		0.0%
		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	5100			
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	157,223.89	0.00	-100.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	661,269.96	4,100.00	-99.49
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		818,493.85	4,100.00	-99.5%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	26,517.46	0.00	-100.0%
Buildings and Improvements of Buildings	6200	1,860,518,00	77,880,000.00	4,085.99
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		1,887,035.46	77,880,000.00	4,027,19
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	3,575,976,10	0.00	-100.0
Debt Service	200220250			
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0
Debt Service - Interest	7438	243,065.00	0.00	-100.0
Other Debt Service - Principal	7439	23,085,000.00	0.00	-100.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	1455	26,904,041.10	0.00	-100.0
TOTAL, EXPENDITURES				
		29,609,570.41	77,884,100.00	163.09
INTERFUND TRANSFERS IN	0040	0.00		مىلىك تىرىن.
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0

Twin Rivers Unified Sacramento County	Unaudited Actuals Building Fund Expenditures by Object				34 76505 0000000 Form 21 D8A9AUSREN(2022-23)	
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Sale of Bonds		8951	101,425,000.00	0.00	-100.0%	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources						
County School Bldg Aid		8961	0.00	0.00	0.0%	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
All Other Financing Sources		8979	6,028,163.45	0.00	-100.0%	
(c) TOTAL, SOURCES			107,453,163.45	0.00	-100.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS				1		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			107,453,163,45	0.00	-100.0%	

#### Unaudited Actuals Capital Facilities Fund Expenditures by Object

34 76505 0000000 Form 25 D8A9AUSREN(2022-23)

Description Resource	e Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	7,274,727.85	2,853,479.00	-60.8%
5) TOTAL, REVENUES		7,274,727.85	2,853,479.00	-60.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	37,901.18	81,757.00	115.7%
3) Employee Benefits	3000-3999	16,960.78	38,560.00	127.3%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	135,545.72	712,645.00	425.8%
6) Capital Outlay	6000-6999	5,575,914.89	36,624,287.00	556.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		5,766,322.57	37,457,249.00	549.6%
FINANCING SOURCES AND USES (A5 - B9)		1,508,405.28	(34,603,770.00)	-2,394.1%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,508,405.28	(34,603,770.00)	-2,394.1%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	44,479,170.86	45,987,576.14	3.4%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		44,479,170.86	45,987,576.14	3.4%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		44,479,170.86	45,987,576.14	3.4%
2) Ending Balance, June 30 (E + F1e)		45,987,576.14	11,383,806.14	-75.2%
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.0%
b) Restricted	9740	45,987,576.14	11,383,806.14	-75.2%
c) Committed		CARLES BASK		
Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments	9760	0.00	0.00	0.0%
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		1 - 1 - 1 - 1 - 1	AN THE REAL PROPERTY	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%
G. ASSETS				
1) Cash				
a) in County Treasury	9110	47,545,756.61		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
	0120	74,241.38		
b) in Banks	9120			
b) in Banks c) in Revolving Cash Account	9120	0.00		
2				

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,026,240.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,646,237.99		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0100	0.00		
			0.00		
LIABILITIES		0500	0.050.001.05		
1) Accounts Payable		9500	2,658,661.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,658,661.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			45,987,576.14		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	
All Other State Revenue					0.
		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
DTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,508,465.71	753,479.00	-50
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	-30.
Sales		0023	0.00	0.00	0.
		0004			
Sale of Equipment/Supplies		8631	0.00	0.00	0
Interest		8660	1,502,677.00	100,000.00	-93
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Fees and Contracts					
Mitigation/Developer Fees		8681	4,263,585.14	2,000,000.00	-53
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			7,274,727.85	2,853,479.00	-60
TOTAL, REVENUES			7,274,727.85	2,853,479.00	-60
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES		and a	0.00	0.00	0
CLASSIFIED SALARIES			0.00	0.00	0
Classified Support Salaries		2200	0.00	0.00	0
		2200	0.00	0.00	U

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Description Resour	ce Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	37,901.18	81,757.00	115.7%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		37,901.18	81,757.00	115.7%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	9,615.51	22,075.00	129.6%
OASD I/Medicare/Alternative	3301-3302	2,776.28	6,136.00	121.0%
Health and Welfare Benefits	3401-3402	3,782.13	8,652.00	128.8%
Unemployment Insurance	3501-3502	189.51	409.00	115.8%
Workers' Compensation	3601-3602	597.35	1,288.00	115.6%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOY EE BENEFITS		16,960.78	38,560.00	127.3%
BOOKS AND SUPPLIES		0.21	12200000000	
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	4400	0.00	0.00	0.0%
		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	5400	0.00		
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	135,545.72	712,645.00	425.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		135,545.72	712,645.00	425.8%
CAPITAL OUTLAY				
Land	6100	13,920,00	0.00	-100.0%
Land Improvements	6170	4,645,557.73	25,000,000.00	438.1%
Buildings and Improvements of Buildings	6200	916,437.16	11,624,287.00	1,168.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		5,575,914.89	36,624,287.00	556.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)			1	
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service		0.00	0.00	0.07
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7455	0.00		0.09
			0.00	0.0%
TOTAL, EXPENDITURES		5,766,322.57	37,457,249.00	549.6%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN			55555-0	250-1944
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
(b) TOTAL, INTERN OND HONOTENE OUT				

Califomia Dept of Education

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					PIE CLARK STATE
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### Unaudited Actuals County School Facilities Fund Expenditures by Object

34 76505 0000000 Form 35 D8A9AUSREN(2022-23)

Description Resource	e Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	9,177,344.00	0.00	-100.0%
4) Other Local Revenue	8600-8799	866,221.00	50,000.00	-94.2%
5) TOTAL, REVENUES		10,043,565.00	50,000.00	-99.5%
B. EXPENDITURES		March March 2012	10107500000	AND PERSONN
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employ ee Benef its	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	
6) Capital Outlay	6000-6999			0.0%
6) Capital Outlay		9,172,213.93	14,050,002.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		9,172,213.93	14,050,002.00	53.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		871,351.07	(14,000,002.00)	-1,706.7%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	1,437,919.00	0.00	-100.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,437,919.00)	0.00	-100.0%
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(566,567.93)	(14,000,002.00)	2,371.0%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	22,206,677.89	21,640,109.96	-2.6%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		22,206,677.89	21,640,109.96	
	0705			-2.6%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		22,206,677.89	21,640,109.96	-2.6%
2) Ending Balance, June 30 (E + F1e)		21,640,109.96	7,640,107.96	-64.7%
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.0%
b) Restricted	9740	21,640,109.96	7,640,107.96	-64.7%
c) Committed		2 2 3 2 2 3 3 3	1.58 A.C. A.S. A.	
Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments	9760	0.00	0.00	0.09
d) Assigned	77.0576.72			5.07
Other Assignments	9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated	5100	0.00	0.00	0.05
Reserve for Economic Uncertainties	9789	0.00	0.00	
		and the second se	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%
G. ASSETS				
1) Cash				
a) in County Treasury	9110	22,442,335.11		
	9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury				
1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9120	0.00		
	9120 9130	0.00 0.00		
b) in Banks		0.000		

California Dept of Education SACS Financial Reporting Software - SACS V6.1

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	587,224.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,029,559.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,389,449.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,389,449.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			21,640,109.96		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
School Facilities Apportionments		8545	9,177,344.00	0.00	-100.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			9,177,344.00	0.00	-100.0
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	866,221.00	50,000.00	-94.2
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			866,221.00	50,000.00	-94.2
TOTAL, REVENUES			10,043,565.00	50,000.00	-99.5
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					0.0
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASD I/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPER, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0,00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0

TOXE, BOOM AND SUPPLIFS00 <t< th=""><th colspan="7">Unaudited Actuals     Unaudited Actuals       win Rivers Unified     County School Facilities Fund     34 765       acramento County     Expenditures by Object     D8A9AUSRE</th></t<>	Unaudited Actuals     Unaudited Actuals       win Rivers Unified     County School Facilities Fund     34 765       acramento County     Expenditures by Object     D8A9AUSRE						
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TOX. RODGA AND RUPPLING00000000000SURVEGA AND OPERATING DEPENDITURES5000.0000.000Parka and Calmady Services5000.0000.000Parka and Calmady Services5000.0000.000Parka and Calmady Services5000.0000.000Parka and Calmady Services5000.0000.000Parka and Districts Services5000.0000.000Conversions5000.0000.0000.000Conversions5000.0000.0000.000Conversions5000.0000.0000.000Conversions5000.0000.0000.000Data Introvensions10010 parka and Ruppo1257.75410.000Data Introvensions10010 parka and Ruppo0.0000.000Data Introvensions10.0000.0000.000Data Introvensions </td <td>Materials and Supplies</td> <td></td> <td>4300</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Materials and Supplies		4300	0.00	0.00	0.0%	
SERVEG ALL OF THE OPERATING DEPENDITURES         000000000000000000000000000000000000	Noncapitalized Equipment		4400	0.00	0.00	0.0%	
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transfar of Direct Cains         910         00         000         000           Transfar of Direct Cains         9500         0.00         0.00         0.00           Professes/Consuling Services and Operating Expenditures         9500         0.00         0.00         0.00           Communications         0.00         0.00         0.00         0.00         0.00           Communications         0.00         0.00         0.00         0.00         0.00           CarPTA         Communications         0.00         0.00         0.00         0.00           CarPTA         Communications         0.00         0.00         0.00         0.00           Land improvements         Match Explanation of Bioted Lizations         0.00         0.00         0.00           Explanation         Communications         0.00         0.00         0.00         0.00           Explanation         Communications	Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Transfar of Direct Cois         970         0.00         0.00         0.00           Profess of Direct Cois         960         0.00         0.00         0.00           ProfessoreConsubing Generation 2000 sing Expenditures         960         0.00         0.00         0.00           Communication         950         0.00         0.00         0.00         0.00           Communication         950         0.00         0.00         0.00         0.00           CAPTAL OUTLY         0.00         0.00         0.00         0.00         0.00         0.00           Land innovements of Building         6100         0.00	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00		
Transfor of Direct Cata - Instruct95000.000.000.00Orthessond/Counseling Expectatures95000.000.000.00Communications95000.000.000.00Directs AND Other ADERATING EXPENDITURES0.000.000.000.00Land0.000.000.000.000.000.00Land0.000.000.000.000.000.00Baking and Improvements of Biologic Expension of School Exercise0.000.000.000.00Equipment Indexement6000.000.000.000.00Equipment Indexement6000.000.000.000.00Total Astron6000.000.000.000.00Total CARTAL OUTLAY0.112.0.000.000.000.00Contro Concelling Transfor of Indiruct Caski6000.000.000.00Total CARTAL OUTLAY0.112.0.000.000.000.00Total CARTAL OUTLAY0.0100.000.000.000.00Total Casting Transfor of Indiruct Caski7210.000.000.000.00Total Casting Transfor of Indiruct Caski7210.000.000.000.00To Diruct Casting Advance7210.000.000.000.000.00To Diruct Casting Advance7210.000.000.000.000.00To Diruct Casting Advance7210.000.000.000.0	Transfers of Direct Costs		5710	0.00	0.00		
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DTML SERVICES AND OTHER OPERATING EXPENDITURES         0.00         0.00           CAPTLA OUTLAY         8100         0.00         0.00           Land inprovements         6170         1.00.4554         0.00         0.00           Bable and Neals (or Nex Sciend Libraries and Neals (or Nex Sciend Libraries)         0.000         0.000         0.000           Equipment         6600         0.000         0.000         0.000           Disters or Outla's Owner         9.172.213.10         0.000         0.000         0.000           Disters or Outla's Owner         9.172.213.10         0.000							
CAPITAL OUTLAY         500         0.00         0.00         0.00           Land ingrovements         6000         7.864.85.46         0.00         1.00.05           Bablags and Improvements of Buildings         6000         1.36.873.45         11.06.000.00         0.00           Equipment         6400         0.00         0.00         0.00         0.00           Equipment forgociments         6500         0.00         0.00         0.00         0.00           Lase Assats         6500         0.00         0.00         0.00         0.00         0.00           Distance Andra Contrak         6177         0.00         0.00         0.00         0.00           Lase Assats         6500         0.00         0.00         0.00         0.00         0.00           Distance Andra Contrak         0.172.13.83         16.060.00         0.07         0.00         0.00         0.07           Distance Andra Contrak         7211         0.00         0.00         0.07         0.00         0.00         0.07           Total, CaPATAL OUTLAY         7213         0.00         0.00         0.07         0.00         0.07         0.07         0.00         0.07         0.07         0.00         0.07<			0000	100000000			
India10000.0000.0000.000Last Improvements of Buildings61001.23,78.454.600,0000.001Books and keds for how School Libraries of Algor Expansion of School Libraries63000.0000.000Equinment64000.0000.0000.000Equinment64000.0000.0000.000School Libraries64000.0000.0000.000School Libraries64000.0000.0000.000School Libraries64000.0000.0000.000School Libraries64000.0000.0000.000School Libraries64000.0000.0000.000School Libraries71010.0000.0000.000The Control Control School Libraries72120.000.0000.000The School Libraries72120.000.0000.000School Control School Libraries72120.000.0000.000Ded School Libraries of Indirect Costs)72130.000.0000.000Other School Libraries72130.000.0000.000Ded School Libraries of Indirect Costs)72130.000.0000.000Ded School Libraries of Indirect Costs)72130.000.0000.000Ded School Libraries of Indirect Costs)72130.000.0000.000Ded School Libraries of Indirect Costs)72140.000.0000.000Ded School Libraries Fund72130.00 </td <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>				0.00	0.00	0.0%	
Lati imporvements         9179         7,868,455.48         10,400,000.00         10.000.00           Buildings and imporvements of Madrids and importements of Madrids and importements of Madrids and importements of Madrids and imporvements of Madrids and imporvements of Madrids a			6400	0.00		2.944	
backings and inprovements of Buildings         6200         1,203,789.45         14,802,002.00         1,111.89           Backs and Media for her School Lbarris ar Major Expansion of School Lbarries         6300         0.00         0.00         0.00           Equipment         6500         0.00         0.00         0.00         0.00           Equipment Replicement         6500         0.00         0.00         0.00         0.00           Subscription Assets         6700         0.000         0.00         0.00         0.00           OTHER OUTOR locatuling Transfers of Indirect Costs)         -         1.123.2133         14.850.002.00         0.00         0.00           Transfers of Past Proof Normas         7211         0.00         0.00         0.00         0.00           To Contry Office         7213         0.00				Construction and and			
Books and Media for New School Libraries or Maper Expansion of School Libraries         G.200         0.000         0.000           Equipment         G400         0.000         0.000           Equipment Replacement         G600         0.000         0.000           School Schol School School School School School School School Sch							
Equipment64000.0000.000Equipment Replicament65000.000.000Subscription Assets65000.0000.000Subscription Assets67000.0000.000Subscription Assets701000.0000.0000.000OTHER OUTSO (sectuality Transfers of Indirect Costs)19.72213314.085.00000.000Other Transfers OF Assets72110.000.0000.000To Desire Stock72110.000.0000.000To Desire Of Indirect Costs)72130.000.0000.000To Desire Of Indirect Stock72130.000.0000.000To Desire Of Indirect Stock72130.000.0000.000Det Sarvise - Interest74380.000.0000.000To Desire Of Indirect Costs)74380.000.0000.000Other Det Sarvise - Interest9.12.213814.050.0200.000To State School Building Fund Forn: All Other Funds8130.000.000Other Det Sarvise - Interest In0.000.0000.000To State School Building Fund Forn: All Other Funds8130.000.000Other Autorized Interfund Transfers In9.000.0000.000Other Autorized Interfund Transfers IN9.000.0000.000Other Autorized Interfund Transfers Out70130.000.000Other Autorized Interfund Transfers Out70140.000.000Other Autorized Interfund Transfers Out<				1822 - 13	14,050,002.00	1,011.8%	
Eggs man1 Replacement         5500         0.000         0.000         0.000           Lase Assis         6600         0.00         0.000         0.000           Subscription Assits         6600         0.00         0.000         0.000           TOTAL CAPTAL CUTLAY         14.000.002.00         52.24           Other Tasslers of Indirect Cots)         0.000         14.000.002.00         52.24           Other Tasslers of Pass-Through Rovenues         7211         0.000         0.000         0.000           To Detection Charter School         7212         0.000         0.000         0.000           To Detection Charter School         7213         0.000         0.000         0.000           To Detection Charter School         7213         0.000         0.000         0.000           Other Assits - Interest         7210         0.00         0.000         0.000           Other Assits - Interest         7210         0.00         0.000         0.000           Total Control Operating Transfers of Indirect Cots)         7210         0.000         0.000           Other Assits - Interest         0.000         0.000         0.000         0.000           Total Control Operating Transfers of Indinect Cots)         0.000         0.0			6300	0.00	0.00	0.0%	
Lase Assids         6600         0.00         0.000         0.000           Subscription Assids         0700         0.000         0.000         0.000           SUBSCRIPTION Assids         9,172213.33         14,060,002.00         0.000         0.000           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.017         0.010         0.000         0.000         0.000           Other Transfers of Indirect Costs)         7211         0.00         0.000         0.000           Transfers of Shooks         7211         0.00         0.000         0.000           To Debitricts or Chares Shooks         7212         0.00         0.000         0.000           To Shorks on AD Others         7239         0.00         0.000         0.000           Obit Service - Interest         7438         0.00         0.000         0.000           TOTAL, CHTR OUTGO (excluding Transfers of Indirect Costs)         0.00         0.000         0.000           TOTAL, OTHR OUTGO (excluding Transfers of Indirect Costs)         0.010         0.000         0.000           TOTAL, OTHR OUTGO (excluding Transfers of Indirect Costs)         0.010         0.000         0.000           TOTAL, OTHR OUTGO (excluding Transfers of Indirect Costs)         0.010         0.000         0	Equipment		6400	0.00	0.00	0.0%	
Subscription Assets         6700         0.00         0.000         0.000           TOTL CAPTRA CUTLAX         6,1722.13.33         16,060,00.00         6,57.24           Other Transfers of Indirect Costs)	Equipment Replacement		6500	0.00	0.00	0.0%	
TOTAL CAPTAL OUTLAY         9,172.2133         14,050,002.00         53,28           OTHER OUTGO (excluding Transfers of Indirect Costs)         -	Lease Assets		6600	0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00           Other Transles CVL         7211         0.00         0.00         0.00           Tandread (Pass-Through Revenues)         7212         0.00         0.00         0.00           To Districts or Chatter Schools         7212         0.00         0.00         0.00           To JPA         7213         0.00         0.00         0.00           All Other Transfers Out to All Others         7239         0.00         0.00         0.00           Debt Service - Interest         7438         0.00         0.00         0.00           Debt Service - Interest         7438         0.00         0.00         0.00           TOTAL, CPERDITURES         9.172.213.03         14.050.002.00         0.00         0.00           TOTAL, EXPENDITURES         9.172.213.03         14.050.002.00         0.00         0.00           INTERFUND TRANSFERS IN         0.00         0.00         0.00         0.00         0.00           INTERFUND TRANSFERS IN         0.00         0.00         0.00         0.00         0.00           INTERFUND TRANSFERS IN         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Subscription Assets		6700	0.00	0.00	0.0%	
Other Transfers Out         Image: Tra	TOTAL, CAPITAL OUTLAY			9,172,213.93	14,050,002.00	53.2%	
Transfers of Pass-Through Revenues         Image: Constraint of Charter Schools         Constraint of Charter School	OTHER OUTGO (excluding Transfers of Indirect Costs)						
To Districts or Charter Schools         721         0.00         0.00%           To County Offices         7212         0.00         0.00%           To JPA         7213         0.00         0.00%           All Other Transfers Out o All Others         7299         0.00         0.00%           All Other Transfers Out o All Others         7299         0.00         0.00%           Debt Service - Interest         7438         0.00         0.00%           Other Debt Service - Principal         7439         0.00         0.00%           TOTAL, CHIER OUTO (excluding Transfers of Indirect Costs)         7439         0.00         0.00%           TOTAL, EXPENDITURES         9.172.213.89         10.000         0.00%           TOTAL, EXPEND TRANSFERS IN         9.172.213.89         0.000         0.00%           To: State School Building Fund/County School Facilities Fund From: All Other Funds         8919         0.00         0.00%           (a) TOTAL, INTERFUND TRANSFERS N         0.00         0.00%         0.00%         0.00%           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437.915.00         0.00         0.00%           Other Authorized Interfund Transfers Duil         7619         1.437.915.00         0.00         0.00%         0.00%	Other Transfers Out						
To County Offices         7212         0.00         0.000           To JAA         7213         0.00         0.000         0.005           All Other Transfers Out 0 AI Others         7213         0.00         0.000         0.005           Debt Service - Inferest         7438         0.00         0.000         0.005           Other Debt Service - Inferest         7438         0.00         0.000         0.005           Other Debt Service - Inferest         7438         0.00         0.000         0.005           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         9172.213.33         14.060.002.00         0.005           TOTAL, DTHER OUTGO (excluding Transfers of Indirect Costs)         9172.213.33         14.060.002.00         0.005           TOTAL, DTHER OUTGO (excluding Fund/County School Facilities Fund From: AII Other Funds         8913         0.00         0.005           Other Authorized Interfund Transfers OU         0.00         0.005         0.005         0.005         0.005           Other Authorized Interfund Transfers OU         1.000         0.000         0.005         0.005           Other Authorized Interfund Transfers OU         7613         0.00         0.005         0.000         0.005           Other Authorized Interfund Transfers Ou	Transfers of Pass-Through Revenues						
To JPAs       7213       0.00       0.00%         All Other Transfers Out DA IJ Others       7299       0.00       0.00%         Debt Service       7438       0.00       0.00%         Debt Service       7438       0.00       0.00%         Other Test Starice - Interest       7438       0.00       0.00%         TOTAL, OTHER OUTGO (secluding Transfers of Inderet Costs)       7439       0.00       0.00%         TOTAL, EXPENDITURES       9.172.213.9       14.050.002       0.00%         INTERFUND TRANSFERS IN       9.172.13       0.00       0.00%         Other Authorized Interfund Transfers Is       8919       0.00       0.00%         Other Authorized Interfund Transfers IN       8919       0.00       0.00%         Other Authorized Interfund Transfers Out       7613       0.00       0.00%         INTERFUND TRANSFERS OUT       1.437.915.00       0.00       0.00%         Other Authorized Interfund Transfers Out       7619       1.437.915.00       0.00       0.00%         Other Authorized Interfund Transfers Out       1.437.915.00       0.00       0.00%       0.00%       0.00%         Other Authorized Interfund Transfers FR SUT       1.437.915.00       0.00       0.00%       0.00%       0.00	To Districts or Charter Schools		7211	0.00	0.00	0.0%	
All Other Tansfers Dut to All Others         7299         0.00         0.00           Debt Service	To County Offices		7212	0.00	0.00	0.0%	
All Other Transfers Out to All Others       7299       0.00       0.00%         Debt Service	To JPAs		7213	0.00	0.00	0.0%	
Debt Service         Interest         7438         0.00         0.00%           Other Debt Service - Interiest         7438         0.00         0.00%           Other Debt Service - Interiest         7439         0.00         0.00%           Other Debt Service - Principal         7439         0.00         0.00%           TOTAL, CMER OUTGO (excluding Transfers of Indirect Costs)         9,172,213.93         14,050,002.00         53.2%           INTERFUND TRANSFERS         9,172,213.93         14,050,002.00         60.00%           INTERFUND TRANSFERS IN         9,172,213.93         0.00         0.00%           Other Authorized Interfund Transfers In         8913         0.00         0.00%           (a) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.00%         0.00%           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.00%           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437,919.00         0.00         0.00%           Other Authorized Interfund Transfers OL         7613         0.00         0.00%           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437,919.00         0.00         0.00%           Proceeds from Disposal of Capital Assets         8953         0.00         0.00%           P	All Other Transfers Out to All Others		7299	0.00	0.00		
Other Debt Service - Principal         0.000         0.000         0.000           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         9,172,213.93         14,050,002.00         0.00%           TOTAL, EXPENDITURES         9,172,213.93         14,050,002.00         0.00%           INTERFUND TRANSFERS IN         9,172,213.93         14,050,002.00         0.00%           To: State School Building Fund/County School Facilities Fund From: All Other Funds         8913         0.00         0.00%           Qi tor Authorized Interfund Transfers In         8919         0.00         0.00%         0.00%           Qi tor Authorized Interfund Transfers In         8919         0.00         0.00%         0.00%           Qi tor Authorized Interfund Transfers SOUT         0.00         0.00%         0.00%         0.00%           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.00%         0.00%           Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.000         0.00%           Other Sources/USES         8953         0.00         0.00%         0.00%         0.00%           Proceeds from Ends of Lapsed/Reorganized LEAs         8955         0.00         0.00%         0.00%           Proceeds from Funds of Lapsed/Reo	Debt Service						
Other Debt Service - Principal         7439         0.00         0.000           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.000           TOTAL, DTHER OUTGO (excluding Transfers of Indirect Costs)         9.172,213.93         14.050,002.00         0.53.270           INTERFUND TRANSFERS         9.172,213.93         14.050,002.00         0.000         0.000           INTERFUND TRANSFERS IN         8913         0.00         0.000         0.000           To: State School Building Fund/County School Facilities Fund From: All Other Funds         8913         0.00         0.000         0.000           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.000         0.000         0.000         0.000           (a) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.000         0.000         0.000         0.000           Other Authorized Interfund Transfers Out         7613         0.00         0.000         0.000         0.000         0.000           Other Authorized Interfund Transfers Out         7613         0.00         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000	Debt Service - Interest		7438	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cosis)         0.00         0.00         0.00%           TOTAL, EXPENDITURES         9,172,213.93         14,050,002.00         53.2%           INTERFUND TRANSFERS IN	Other Debt Service - Principal						
TOTAL, EXPENDITURES         9,172,213.93         14,050,002.00         53.2%           INTERFUND TRANSFERS         INTERFUND TRANSFERS IN         INTERFUND TRANSFERS IN         INTERFUND TRANSFERS IN         0.00         0.00         0.00%           To: State School Building Fund/County School Facilities Fund From: All Other Funds         8913         0.00         0.00         0.00%           Other Authorized Interfund Transfers IN         9919         0.00         0.00         0.00%           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00         0.00%         0.00%           INTERFUND TRANSFERS OUT         0.00         0.00         0.00%         0.00%           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.00         0.00%           Other Authorized Interfund Transfers OUT         1,437,919.00         0.00         .000%         .000%           Other Authorized Interfund Transfers OUT         1,437,919.00         0.00         .000%         .000%           OTHER SOURCES         BPG         0.00         0.00         .00%         .00%         .00%           Proceeds from Disposal of Capital Assets         8965         0.00         0.00         .00%         .00%           Cherne Surces         BPG         0			1400				
INTERFUND TRANSFERS         INTERFUND TRANSFERS IN         INTERFUND TRANSFERS OUT         INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN         Image: Second Building Fund/County School Facilities Fund From: All Other Funds         B913         0.00         0.00         0.00%           Cher Authorized Interfund Transfers In         8919         0.00         0.00         0.00%           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00         0.00%           INTERFUND TRANSFERS ON         0.00         0.00         0.00%           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.000         0.00%           Other Authorized Interfund Transfers Out         7619         1.437,919.00         0.00         0.00%           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437,919.00         0.00         0.00%         0.00%           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437,919.00         0.00         0.00%         0.00%           OTAL, INTERFUND TRANSFERS OUT         1.437,919.00         0.00         0.00%         0				9,172,213.93	14,050,002.00	53.2%	
To: State School Building Fund/County School Facilities Fund From: All Other Funds         8913         0.00         0.00           Other Authorized Interfund Transfers In         8919         0.00         0.00         0.00           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00         0.00         0.00           INTERFUND TRANSFERS OUT         0.00         0.00         0.00         0.00           Other Authorized Interfund Transfers Out         7613         0.00         0.00         0.00           Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.00         -100.00           Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.00         -100.00           Other Authorized Interfund Transfers Out         1437,919.00         0.00         -100.00           Other Source S         50URCES         1437,919.00         0.00         -100.00           Proceeds from Disposal of Capital Assets         8953         0.00         0.00         -00.00           Other Source S         970         0.00         0.00         -00.00         -00.00           Proceeds from Catificates of Participation         8971         0.00         0.00         -00.00           Proceeds from Catificates of Participation <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Other Authorized Interfund Transfers In         8919         0.00         0.00%           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00%         0.00%           INTERFUND TRANSFERS OUT         0.00         0.00%         0.00%           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.00%           Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.00         -100.0%           (b) TOTAL, INTERFUND TRANSFERS OUT         1,437,919.00         0.00         -100.0%         -100.0%           (b) TOTAL, INTERFUND TRANSFERS OUT         1,437,919.00         0.00         -100.0%           OTHER SOURCES/USES         8953         0.00         0.00         -100.0%           SOURCES         8953         0.00         0.00         0.0%           Other Sources         8955         0.00         0.00         0.0%           Transfers from Funds of Lapsed/Reorganized LEAs         8957         0.00         0.00         0.0%           Proceeds from Certificates of Participation         8971         0.00         0.00         0.0%           Proceeds from Lease Revenue Bonds         8973         0.00         0.0%         0.0%           Proceeds from Lease Revenue Bonds							
(a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00         0.00           INTERFUND TRANSFERS OUT             0.00         0.00%         0.00							
INTERFUND TRANSFERS OUT         Interfund         7613         0.00         0.00           To: State School Building Fund/County School Facilities Fund         7613         0.00         0.00         0.00%           Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.00         -100.0%           (b) TOTAL, INTERFUND TRANSFERS OUT         1,437,919.00         0.00         -100.0%           OTHER SOURCES/USES         300RCES			8919			0.0%	
To: State School Building Fund/County School Facilities Fund         7613         0.00         0.000           Other Authorized Interfund Transfers Out         7619         1.437.919.00         0.000         -100.090           (b) TOTAL, INTERFUND TRANSFERS OUT         1.437.919.00         0.00         -100.090         -100.090           OTHER SOURCES/USES         1.437.919.00         0.00         -100.090         -100.090           Proceeds from Disposal of Capital Assets         8953         0.00         0.000         -00.090           Other Sources         8953         0.000         0.000         0.009         -0.090           Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.000         0.000         -0.090           Proceeds from Certificates of Participation         8971         0.000         0.000         -0.090           Proceeds from Lease Revenue Bonds         8973         0.000         0.000         -0.090           Proceeds from Lease Revenue Bonds         8973         0.000         0.000         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090         -0.090				0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out         7619         1,437,919.00         0.00         -100.0%           (b) TOTAL, INTERFUND TRANSFERS OUT         1,437,919.00         0.00         -100.0%           OTHER SOURCES/USES SOURCES         1,437,919.00         0.00         -100.0%           Proceeds from Disposal of Capital Assets         8953         0.00         0.00         0.00           Other Sources         8955         0.00         0.00         0.0%           Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00         0.00         0.0%           Proceeds from Certificates of Participation         8971         0.00         0.0%         0.0%           Proceeds from Lease Revenue Bonds         8973         0.00         0.0%         0.0%           Proceeds from SBITAs         8974         0.00         0.0%         0.0%							
(b) TOTAL, INTERFUND TRANSFERS OUT1,437,919.000.000100.000OTHER SOURCES/USES SOURCESImage: Comparison of Capital AssetsImage: Comparison of Capital Assets			7613	0.00	0.00	0.0%	
OTHER SOURCES/USES SOURCESImage: Constraint of Capital AssetsConstraint of Capital A			7619	1,437,919.00	0.00	-100.0%	
SOURCESImage: source	(b) TOTAL, INTERFUND TRANSFERS OUT			1,437,919.00	0.00	-100.0%	
Proceeds       Main	OTHER SOURCES/USES						
Proceeds from Disposal of Capital Assets89530.00<	SOURCES						
Other Sources       8965       0.00       0.00       0.00         Transfers from Funds of Lapsed/Reorganized LEAs       8965       0.00       0.00       0.00         Long-Term Debt Proceeds       8971       0.00       0.00       0.00         Proceeds from Certificates of Participation       8972       0.00       0.00       0.00         Proceeds from Lease Revenue Bonds       8973       0.00       0.00       0.00         Proceeds from SBITAs       8974       0.00       0.00       0.00         All Other Financing Sources       8979       0.00       0.00       0.00	Proceeds						
Transfers from Funds of Lapsed/Reorganized LEAs896589650.000.000.00Long-Term Debt Proceeds89710.000.000.00Proceeds from Certificates of Participation89720.000.000.00Proceeds from Leases89730.000.000.00Proceeds from Lease Revenue Bonds89740.000.000.00Proceeds from SBITAs89790.000.000.00All Other Financing Sources89790.000.000.00	Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89710.000.00Proceeds from Leases89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00All Other Financing Sources89790.000.00	Other Sources						
Long-Term Debt Proceeds89710.000.000.00Proceeds from Certificates of Participation89710.000.000.00Proceeds from Leases89720.000.000.00Proceeds from Lease Revenue Bonds89730.000.000.00Proceeds from SBITAs89740.000.000.00All Other Financing Sources89790.000.000.00	Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Proceeds from Certificates of Participation89710.000.000.00Proceeds from Leases89720.000.000.00Proceeds from Lease Revenue Bonds89730.000.000.00Proceeds from SBITAs89740.000.000.00All Other Financing Sources89790.000.000.00				1993 (A)			
Proceeds from Leases89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00All Other Financing Sources89790.000.00	PE VE STAL DES DESERT DE PERSON ATEN		8971	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds         8973         0.00         0.0%           Proceeds from SBITAs         8974         0.00         0.0%           All Other Financing Sources         8979         0.00         0.0%				100 100 100 100 100 100 100 100 100 100			
Proceeds from SBITAs         8974         0.00         0.0%           All Other Financing Sources         8979         0.00         0.0%				100000			
All Other Financing Sources 8979 0.00 0.00 0.00							
			8979	525035594		0.0%	

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#### Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					21
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,437,919.00)	0.00	-100.0%

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

34 76505 0000000 Form 40 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,247,434.34	211,138.00	-93.5%
5) TOTAL, REVENUES			3,247,434.34	211,138.00	-93.5%
B. EXPENDITURES				20 N 20 N 20 N 20	100 Sec. 100
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	77,468,74	46,889.00	-39.5%
5) Services and Other Operating Expenditures		5000-5999	813,208,47	833,201.00	2.5%
6) Capital Outlay		6000-6999	38,016,510.37	44,489,057.00	17.0%
		7100-7299,		11,100,001.00	11.076
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			38,907,187.58	45,369,147.00	16.6%
FINANCING SOURCES AND USES (A5 - B9)			(35,659,753.24)	(45,158,009.00)	26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000,000.00	42,000,000.00	0.0%
b) Transfers Out		7600-7629	170,245.00	20,500.00	-88.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,920,000.00	0.00	-100,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,749,755.00	41,979,500.00	-4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,090,001.76	(3,178,509.00)	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,862,540.02	113,973,355.78	7.7%
b) Audit Adjustments		9793	20,814.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			105,883,354.02	113,973,355,78	7.6%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,883,354.02	113,973,355.78	7.6%
2) Ending Balance, June 30 (E + F1e)			113,973,355.78	110,794,846.78	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,137,451.04	34,941,090.04	-33.0%
c) Committed			1. 10. U.S. 10.		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	• 0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,835,904.74	75,853,756.74	22.7%
Future Projects	0000	9780	61, 835, 904. 74		
Future Projects	0000	9780		75,853,756.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,398,679.83		
		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		5111	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9120	0.00		

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

34 76505 0000000 Form 40 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,152,417.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29,469,071.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		10.7.0.7.	125,020,168.31		
H. DEFERRED OUTFLOWS OF RESOURCES			120,020,100.01		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0100	0.00		
			0.00		
I. LIABILITIES 1) Accounts Payable		0500	11 000 010 52		
		9500	11,020,212.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,600.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,046,812.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			113,973,355.78		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE			Î		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Sales				0100	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	and a second	and a second second	
			133,091.13	111,138.00	-16.
Interest		8660	3,056,769.00	50,000.00	-98.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Other Local Revenue					
All Other Local Revenue		8699	57,574.21	50,000.00	-13.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			3,247,434.34	211,138.00	-93.
TOTAL, REVENUES			3,247,434.34	211,138.00	-93.
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0
PERS		3201-3202	0.00	0.00	
OASDI/Medicare/Alternative		3301-3302	0.00		0.
Health and Welfare Benefits				0.00	0
		3401-3402	0.00	0.00	0.
Unemploy ment Insurance		3501-3502	0.00	0.00	0

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

34 76505 0000000 Form 40 D8A9AUSREN(2022-23)

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Workers' Compensation	3601-3602	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	1,966.77	0.00	-100.0
Noncapitalized Equipment	4400	75,501.97	46,889.00	-37.9
TOTAL, BOOKS AND SUPPLIES		77,468.74	46,889.00	-39.5
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	2,448.00	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	90,899.64	715,451.00	687.
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	719,860.83	117,750.00	-83.
Communications	5900	0.00		
	5900		0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		813,208.47	833,201.00	2.
CAPITAL OUTLAY	121122			
Land	6100	0.00	0.00	0.
Land Improvements	6170	27,199,281.21	3,704,522.00	-86.
Buildings and Improvements of Buildings	6200	10,817,229.16	40,784,535.00	277.
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.
Equipment	6400	0.00	0.00	0.
Equipment Replacement	6500	0.00	0.00	0.
Lease Assets	6600	0.00	0.00	0.
Subscription Assets	6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		38,016,510.37	44,489,057.00	17.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.
To County Offices	7212	0.00	0.00	0
To JPAs	7213	0.00	0.00	0.
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service		6277901205		
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	1.100	0.00	0.00	0.
TOTAL, EXPENDITURES		38,907,187.58	45,369,147.00	
		36,907,187.56	45,369,147.00	16.
	2010			
From: General Fund/CSSF	8912	0.00	0.00	0
Other Authorized Interfund Transfers In	8919	42,000,000.00	42,000,000.00	0
(a) TOTAL, INTERFUND TRANSFERS IN		42,000,000.00	42,000,000.00	0
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0
Other Authorized Interfund Transfers Out	7619	170,245.00	20,500.00	-88
(b) TOTAL, INTERFUND TRANSFERS OUT		170,245.00	20,500.00	-88
OTHER SOURCES/USES				
SOURCES			v	
Proceeds				
Proceeds from Disposal of Capital Assets	8953	1,920,000.00	0.00	-100
Other Sources		N K 142		
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0
	26-370305626330	1/00/07/07/07	0.0000000	7

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

34 76505 0000000 Form 40 D8A9AUSREN(2022-23)

Description Re	source Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,920,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,749,755.00	41,979,500.00	-4.0%

#### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

34 76505 0000000 Form 51 D8A9AUSREN(2022-23)

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			1	
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	1,806,603.91	1,868,838.00	3.49
4) Other Local Revenue	8600-8799	19,683,649.09	21,791,169.00	10.79
5) TOTAL, REVENUES		21,490,253.00	23,660,007.00	10.19
B. EXPENDITURES		V.C. MARKENSKA SPACE		NEW SHORE IN
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	
				0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0
6) Capital Outlay	6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,494,749.40	22,698,672.00	10.8
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		20,494,749.40	22,698,672.00	10.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		995,503.60	961,335.00	-3.4
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES	0300-0333	The second s		0.0
		0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES		995,503.60	961,335.00	-3.4
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	18,543,160.97	19,538,664.57	EA
b) Audit Adjustments	9793			5.4
	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	10000	18,543,160.97	19,538,664.57	5.4
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		18,543,160.97	19,538,664.57	5.4
2) Ending Balance, June 30 (E + F1e)		19,538,664.57	20,499,999.57	4.9
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.0
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	0.00	0.00	0.0
c) Committed		CONTRACTOR OF	Contract Carl	
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned	5766	0.00	0.00	0.0
Other Assignments	9780	10 529 664 57	20 400 000 57	
		19,538,664.57	20,499,999.57	4.9
GO Bond Payments 0000	9780	19, 538, 664. 57		
GO Bond Payments 0000	9780		20,499,999.57	
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
	9110	19,325,137.43		
a) in County Treasury				
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
	9111 9120	0.00		

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#### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description Resource Code	s Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	3,575,210.24		
3) Accounts Receivable	9200	224,706.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		23,125,053.67		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES		0.00		
1) Accounts Pay able	9500	0.00		
		the substance of the second second second		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	3,586,389.10		
6) TOTAL, LIABILITIES		3,586,389.10		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		19,538,664.57		
FEDERAL REVENUE			1	
All Other Federal Revenue	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0
OTHER STATE REVENUE			1	
Tax Relief Subventions				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	148,753.62	211,062.00	41.9
Other Subventions/In-Lieu Taxes	8572	1,657,850,29	1,657,776.00	0.0
TOTAL, OTHER STATE REVENUE		1,806,603.91	1,868,838,00	3.4
OTHER LOCAL REVENUE				0.
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	16,553,584.72	20,579,904,00	
Unsecured Roll				24.:
	8612	1,393,552.93	1,211,265.00	-13.1
Prior Years' Taxes	8613	322,574.29	0.00	-100.0
Supplemental Taxes	8614	1,040,601.70	0.00	-100.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	16,762.77	0.00	-100.0
Interest	8660	356,572.68	0.00	-100.
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.
All Other Transfers In from All Others	8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE		19,683,649.09	21,791,169.00	10.
TOTAL, REVENUES		21,490,253.00	23,660,007.00	10.
OTHER OUTGO (excluding Transfers of Indirect Costs)		l l	1	
Debt Service				
Bond Redemptions	7433	0.00	0.00	0.
Bond Interest and Other Service Charges	7434	0.00	13,000.00	N
Debt Service - Interest	7438	7,549,749.40	10,642,440.00	41.
Other Debt Service - Principal	7439	12,945,000.00	12,043,232.00	-7.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	1400	20,494,749,40	22,698,672.00	
TOTAL, EXPENDITURES				10.
		20,494,749.40	22,698,672.00	10.

California Dept of Education SACS Financial Reporting Software - SACS V6.1

# Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

34 76505 0000000 Form 51 D8A9AUSREN(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES				1	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				Í	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				2.2.0	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

34 76505 0000000 Form SIAA D8A9AUSREN(2022-23)

	Direct Cost	ts - Interfund	Indirect Cos	sts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(369,916.75)	0.00	(1,639,288.72)				
Other Sources/Uses Detail					1,908,164.00	52,028,018.65		
Fund Reconciliation							1,482,778.70	27,837,505.45
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	90,316.51	0.00	175,365.53	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	45,467.20
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	195,853.33	0.00	778,447.46	0.00				
Other Sources/Uses Detail					28,018.65	0.00		
Fund Reconciliation							28,508.86	441,878.89
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	83,581.91	0.00	685,475.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			1 States				31,129.98	857,806.12
14 DEFERRED MAINTENANCE FUND			Sec. Sec.			-		
Expenditure Detail	165.00	0.00						
Other Sources/Uses Detail				1.2	10,000,000.00	0.00		
Fund Reconciliation							1,778,281.71	2,217,550.36
15 PUPIL TRANSPORTATION EQUIPMENT FUND			i la constante					
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				Sec. Sec.	0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail			16166		0.00	0.00		
Fund Reconciliation			9. a 11.				0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: SIAA, Version 2

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

34 76505 0000000 Form SIAA D8A9AUSREN(2022-23)

	Direct Costs - Interfund		Indirect Costs - Interfund			Interfund		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	C. C.			0.00		
Fund Reconciliation					0.00	0.00	0.00	
							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation	1. State						0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00	2.2					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							26,600.00	1,389,562.53
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			8		0.00	0.00		
Fund Reconciliation							0,00	0.0
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,437,919.00		
Fund Reconciliation							0.00	0.0
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					42,000,000.00	170,245.00		
Fund Reconciliation					, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,=	29,469,071.30	26,600.0
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00		4. A.				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						0.00	0.00	0.0
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1				0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: SIAA, Version 2

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

34 76505 0000000 Form SIAA D8A9AUSREN(2022-23)

	Direct Cost	s - Interfund	Indirect Cost	ts - Interfund		Interfund		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail		S and a state						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND				16 6 8 9			0.00	0.00
Expenditure Detail				1				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail	3				0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND							0.00	0.00
	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND								0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND							0.00	0.00
	0,00	0.00	12 . Tala (19 5					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	4 - F		0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND							0.00	0.00
		gj is de l						
Expenditure Detail Other Sources/Uses Detail	10-2		10 C		0.00			
Fund Reconciliation					0.00		0.00	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00				State Party		

Califomia Dept of Education

SACS Financial Reporting Software - SACS V6.1 File: SIAA, Version 2

Twin Rivers Unified Sacramento County							34 76505 000000 Form SIAA D8A9AUSREN(2022-23		
Description	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610	
Fund Reconciliation							0.00	0.00	
76 WARRANT/PASS-THROUGH FUND									
Expenditure Detail									
Other Sources/Uses Detail									
Fund Reconciliation		전 문제 영		and a strength			0.00	0.00	
95 STUDENT BODY FUND									
Expenditure Detail					1.1				
Other Sources/Uses Detail						10000			
Fund Reconciliation						1. 1.	0.00	0.00	
TOTALS	369,916.75	(369,916.75)	1,639,288.72	(1,639,288.72)	53,936,182.65	53,936,182.65	32,816,370.55	32,816,370.55	

Sacramento County		Schedule of l	ong-Term Liabilities				D8A9AUSREN(2022-23)		
Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year		
Governmental Activities:									
General Obligation Bonds Payable	340,940,622.38	.62	340,940,623.00	107,031,771.00	33,935,124.00	414,037,270.00	12,043,232.00		
State School Building Loans Payable			0.00			0.00			
Certificates of Participation Payable			0.00			0.00			
Leases Payable	159,762.42	(1.42)	159,761.00		159,761.00	0.00			
Lease Revenue Bonds Payable			0.00			0.00			
Other General Long-Term Debt	14,674,484.00		14,674,484.00	6,028,163.00	2,043,905.00	18,658,742.00	1,542,749.00		
Net Pension Liability	192,034,066.00	(547,092.00)	191,486,974.00	112,903,796.00		304,390,770.00			
Total/Net OPEB Liability	53,030,296.00		53,030,296.00		5,323,317.00	47,706,979.00	1,805,992.00		
Compensated Absences Payable	2,035,261.10	.90	2,035,262.00	211,121.00		2,246,383.00	0.00		
Subscription Liability			0.00			0.00			
Governmental activities long-term liabilities	602,874,491.90	(547,091.90)	602,327,400.00	226,174,851.00	41,462,107.00	787,040,144.00	15,391,973.00		
Business-Type Activities:									
General Obligation Bonds Payable			0.00			0.00			
State School Building Loans Payable			0.00			0.00			
Certificates of Participation Payable			0.00			0.00			
Leases Payable			0.00			0.00			
Lease Revenue Bonds Payable			0.00			0.00			
Other General Long-Term Debt			0.00			0.00			
Net Pension Liability			0.00			0.00			
Total/Net OPEB Liability			0.00			0.00			
Compensated Absences Payable			0.00			0.00			
Subscription Liability			0.00			0.00			
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Unaudited Actuals 2022-23 Estimated Actuals

**Twin Rivers Unified** 

8.

34 76505 0000000 Form DEBT DOADALISDEN/2022-23)

Unaudited Actuals 2022-23 Unaudited Actuals Schedule of Capital Assets

#### 34 76505 0000000 Form ASSET D8A9AUSREN(2022-23)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	31,537,663.00		31,537,663.00		3,667,438.00	27,870,225.00
Work in Progress	122,985,944.00		122,985,944.00	76,609,011.00	61,629,974.00	137,964,981.00
Total capital assets not being depreciated	154,523,607.00	0.00	154,523,607.00	76,609,011.00	65,297,412.00	165,835,206.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00		48,946.00	27,344,789.00
Buildings	610,235,739.00		610,235,739.00	81,673,527.00	3,025,768.00	688,883,498.00
Equipment	57,580,567.00		57,580,567.00	5,104,849.00		62,685,416.00
Total capital assets being depreciated	695,210,041.00	0.00	695,210,041.00	86,778,376.00	3,074,714.00	778,913,703.00
Accumulated Depreciation for:						
Land Improvements	(18,304,924.00)		(18,304,924.00)	(1,132,347.00)	(38,341.00)	(19,398,930.00)
Buildings	(243,563,740.00)		(243,563,740.00)	(12,227,912.00)	(2,680,016.00)	(253,111,636.00)
Equipment	(39,569,598.00)		(39,569,598.00)	(3,740,818.00)		(43,310,416.00)
Total accumulated depreciation	(301,438,262.00)	0.00	(301,438,262.00)	(17,101,077.00)	(2,718,357.00)	(315,820,982.00)
Total capital assets being depreciated, net excluding lease and subscription assets	393,771,779.00	0.00	393,771,779.00	69,677,299.00	356,357.00	463,092,721.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	548,295,386.00	0.00	548,295,386.00	146,286,310.00	65,653,769.00	628,927,927.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00		5.50	0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

#### Unaudited Actuals 2022-23 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		11,403,454.77	11,403,454.77
2. State Lottery Revenue	8560	4,297,541.78		2,161,155.71	6,458,697.49
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,297,541.78	0.00	13,564,610.48	17,862,152.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,215,705.78		0.00	3,215,705.78
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,081,836.00		0.00	1,081,836.00
4. Books and Supplies	4000-4999	0.00		122,802.42	122,802.42
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,297,541.78	0.00	122,802.42	4,420,344.20
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	13,441,808.06	13,441,808.06

D. COMMENTS:

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

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

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

34 76505 0000000 Form CEA D8A9AUSREN(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	158,773,972.92	301	1,200.00	303	158,772,772.92	305	3,799,090.22	3,799,090.22	307	154,973,682.70	309
2000 - Classified Salaries	58,561,063.94	311	44,302.66	313	58,516,761.28	315	5,135,748.77	5,171,047.40	317	53,345,713.88	319
3000 - Employee Benefits	92,616,551.36	321	1,520,371.64	323	91,096,179.72	325	3,481,024.35	3,494,172.71	327	87,602,007.01	329
4000 - Books, Supplies Equip Replace. (6500)	34,075,974.11	331	631,852.10	333	33,444,122.01	335	1,691,838.15	2,187,530.87	337	31,256,591.14	339
5000 - Services . & 7300 - Indirect Costs	89,478,538.19	341	744,558.29	343	88,733,979.90	345	21,218,024.39	23,854,049.19	347	64,879,930.71	349
			11	TOTAL	430,563,815.83	365			TOTAL	392,057,925.44	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	120,182,634.91	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,956,594.18	380
3. STRS	3101 & 3102	32,052,114.60	382
4. PERS	3201 & 3202	2,947,955.57	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,551,136.38	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	13,866,993.05	385
7. Unemployment Insurance.	3501 & 3502	655,960.08	390
8. Workers' Compensation Insurance.	3601 & 3602	2,059,774.79	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	46,020.00	393

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

34 76505 0000000 Form CEA D8A9AUSREN(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
	183,319,183.56	
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	37.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	131,931.60	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
	0.00	396
14. TOTAL SALARIES AND BENEFITS.		397
55567777655555	183,319,146.56	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
	46.76%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		

#### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high) .... 55.00% 2. Percentage spent by this district (Part II, Line 15) ..... 46.76% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) ..... 8.24% ..... 392,057,925.44 5. Deficiency Amount (Part III, Line 3 times Line 4) ..... 32.305.573.06

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

Additional reductions for expenditures for categorical programs that have activities strictly for other than hiring classroom teachers or instructional aides.

win Rivers Unified acramento County	Unaudited Actuals 2022-23 Estimated Actuals Indirect Cost Rate Worksheet	34 76505 00000 Form IC D8A9AUSREN(2022-2
Part I - General Administrative Share of Plant S	Services Costs	
operations costs and facilities rents and leases co	al administrative costs in the indirect cost pool may include that portion of plant services costs sts) attributable to the general administrative offices. The calculation of the plant services costs zed and automated using the percentage of salaries and benefits relating to general administration I administration.	attributed to general
A. Salaries and Benefits - Other General Adr	ninistration and Centralized Data Processing	
1. Salaries and benefits paid through pay	roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000 and	d 9000)	14,713,489.99
2. Contracted general administrative posi	tions not paid through pay roll	
a. Enter the costs, if any, of general	administrative positions performing services ON SITE but paid through a	
contract, rather than through pay	roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2	a, provide the title, duties, and approximate FTE of each general	
administrative position paid throu	gh a contract. Retain supporting documentation in case of audit.	
B. Salaries and Benefits - All Other Activitie	S	
1. Salaries and benefits paid through pay	roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 1000-6999, 7100-7180, &	8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	293,730,279.90
C. Percentage of Plant Services Costs Attrib	utable to General Administration	
(Line A1 plus Line A2a, divided by Line B	1; zero if negative) (See Part III, Lines A5 and A6)	5.01%
to the employ ee's regular salary and benefits for or mass" separation costs. Normal separation costs include items such as policy. Normal separation costs are not allowable may have similar restrictions. Where federal or costs to an unrestricted resource rather than to these costs on Line A for inclusion in the indirect Abnormal or mass separation costs are those or employ ment earlier than they normally would ha Handshake or severance packages negotiated to programs as either direct costs or indirect costs administrative functions included in the indirect <b>A. Normal Separation Costs (optional)</b> Enter any normal separation costs paid of were charged to an unrestricted resource rather than to the restricted program. The Retain supporting documentation.	osts resulting from actions taken by an LEA to influence employees to terminate their we. Abnormal or mass separation costs include retirement incentives such as a Golden o effect termination. Abnormal or mass separation costs may not be charged to federal . Where an LEA paid abnormal or mass separation costs on behalf of positions in general cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. In behalf of employees of restricted state or federal programs that (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 se costs will be moved in Part III from base costs to the indirect cost pool.	
unrestricted resources (0000-1999) in fun moved in Part III from the indirect cost p Part III - Indirect Cost Rate Calculation (Funds A. Indirect Costs	osts paid on behalf of general administrative positions charged to ds 01, 09, and 62 with functions 7200-7700. These costs will be ool to base costs. If none, enter zero.	0.00
(Functions 7200-7600, objects 100		17,714,922.25
	ion charged to restricted resources or specific goals	where the state of

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	76,545.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	2,691.45
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)	2,351,311.56
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,452,937.72
9. Carry-Forward Adjustment (Part IV, Line F)	(6,792,994.84)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,659,942.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	226,627,369.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,247,744.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	41,789,383.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,610,646.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,313.90
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)	Contraction of the American Street Stre
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	3,305,230.17
9. Other General Administration (portion charged to restricted resources or specific goals only)	12,959.00
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1 267 500 52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	1,367,560.53
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	453,533.58
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	400,000.00
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	44,581,054.88
12. Facilities Rents and Leases (all except portion relating to general administrative of fices)	44,501,054,00
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,020,876.64
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,041,269.14
	10,860,424.36
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,942,626.43
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)	404,871,993.19
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.29%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4 040/
Part IV - Carry-forward Adjustment	4.61%
The carry -forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	
cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	
cost late applet of for add in a group year, and the actual induced costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	25,452,937.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior y ear	7,512,497.17
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 (9.82%) 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 (9.82%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (9.82%) times Part III, Line B19); zero if positive	(6,792,994.84)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(6,792,994.84)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation:	4.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-3396497.42) is applied to the current year calculation and the remainder	
(\$-3396497.42) is deferred to one or more future years:	5.45%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-2264331.61) is applied to the current year calculation and the remainder	
(\$-4528663.23) is deferred to one or more future years:	5.73%
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)	(6,792,994.84)

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

01       6500       36,615,612.42       3,595,653.13       9,82%         01       6520       270,105.41       26,524.35       9,82%         01       6536       61,414.73       6,030.92       9,82%         01       6537       771,755.61       75,786.40       9,82%         01       6546       1,368,402.69       1,34,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6590       122,077.45       11,988.01       9,82%         01       6690       182,116.41       17,883.83       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6762       292,623.97       28,735.67       9,82%         01       6762       502,625.87       49,357.86       9,82%	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Approved indirect cost rate: Highest rate used in any program: Indirect Costs Charged (Objects 7310 and 7350)	9.82% 9.82% Rate Used
0110,467,101,8011,70,09,4 000,000013182685,877.3667,353.158,82%01330610,662.17163,17.108,22%01330110,660.75.1775,192.298,22%01331111,749.021,153.759,28%013312229,765.729,252.599,22%0133261,438.721,22%.448,22%0133501,296.2364.31.0112,224.448,22%0140351,346,481.0112,224.448,22%0140351,346,481.0112,224.448,22%0140351,346,481.0112,224.448,22%0140351,346,481.0112,224.448,22%0140351,346,481.0112,224.448,22%0140166301,364,681.018,22%014014039,6162.939,438.008,22%014014039,6162.938,438.048,22%01663011,564.301,372.098,22%01663175,674.331,372.098,22%01663375,674.339,674.378,25%01663475,674.339,675.498,23%01663519,108.0112,46.378,25%01663691,900.938,317.578,2%01663691,900.938,317.578,2%01663661,414.736,305.218,2%01 <td></td> <td></td> <td></td> <td></td> <td></td>					
01         3182         685.877.36         7.353.15         9.82%           01         3306         1.065.21         103.71         9.82%           01         3310         7.851.75.51         754.193.22         9.82%           01         3311         11.74.9.02         153.75         9.82%           01         3315         223.499.18         31.761.67         9.82%           01         3327         297.955.78         29.259.25         9.82%           01         3327         297.955.78         29.254.25         9.82%           01         3550         1.438.72         141.28         9.82%           01         3550         1.946.481.01         13.224.44         9.82%           01         4127         951.507.49         93.436.04         9.82%           01         4103         146.481.01         13.22.87.48         9.82%           01         4203         951.602.33         9.343.04         9.82%           01         4503         1.436.81         1.328.78         9.82%           01         6634         75.874.43         1.436.09         9.82%           01         6634         75.84.35         1.42.60 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
01         3306         1,066,21         10,7.1         8,22%           01         3310         7,60,175.51         754,193.22         8,23%           01         3311         11,749.02         1,153.75         8,23%           01         3315         23,469.18         31,764.67         8,22%           01         3327         29,795.78         29,259.25         8,22%           01         3345         1,438.72         14,12.8         8,22%           01         3550         1,246.28         14.3         8,22%           01         4035         1,436.72         14,12.8         8,22%           01         4035         1,436.72         14,28.0         8,22%           01         4035         1,436.72         14,28.0         8,22%           01         4035         1,446.00         4,82.0         8,22%           01         4201         654.003         6,430.14         8,22%           01         4201         4564.003         6,430.14         9,22%           01         5630         15,64.33         1,426.73         9,42%           01         5631         1,626,033         6,30.75         9,2%					
01         3310         7.680,175.51         754,193,22         9.82%           01         3311         11,749,02         1,153,75         9.82%           01         3315         324,491,18         31,764, 7         9.82%           01         3327         29.955,78         29.29,25         9.82%           01         3345         1,383,72         14.128         9.82%           01         3550         1,296,28         649,31         5.00%           01         3550         1,346,41,01         132,24,44         9.82%           01         4035         1,446,41,01         132,24,44         9.82%           01         4127         951,662,33         6,430,14         9.82%           01         4201         66,40,03         6,433,14         9.82%           01         4203         951,662,33         9,42,45         9.82%           01         5630         15,964,33         1,72,09         8,2%           01         5632         20,93,08         9,41,85         8,2%           01         6610         1,28,246,45         1,305,27         5,0%           01         6633         75,874,43         74,57,87         8,2% <td></td> <td></td> <td></td> <td></td> <td></td>					
01         3311         1,749,02         1,153,75         9,82%           01         3315         323,469,18         31,764,67         9,82%           01         3315         23,95,78         29,25,25         9,82%           01         3355         1,486,72         14,128         9,82%           01         3550         1,266,481         649,315         5,00%           01         4035         1,346,481         132,24,44         9,82%           01         4035         1,346,481         12,224,44         9,82%           01         4201         65,480,03         6,343,04         9,82%           01         4201         65,480,03         6,343,03         9,82%           01         4201         65,480,03         6,343,03         9,82%           01         4203         1,562,933         9,343,04         9,82%           01         5630         115,34,38         1,328,78         9,82%           01         5631         6,532         2,0082,39         1,92,09         9,82%           01         5632         2,0082,39         1,92,09         9,82%           01         66010         1,68,015,51         1,308,27					
01         3315         323.469.18         31,761,67         9252           01         3327         297,955.78         29,252.5         9,82%           01         3505         1,438,72         11,28         9,22%           01         3550         1,36,4101         12,224,44         9,22%           01         3550         1,36,4101         12,224,44         9,22%           01         4127         951,57,49         9,343.04         9,82%           01         4201         65,480.03         6,430.14         9,82%           01         4201         65,480.03         6,430.14         9,82%           01         4201         65,480.03         6,430.14         9,82%           01         4500         1,452,60         9,82%           01         5632         2,062,39         1,972,09         9,82%           01         5632         2,062,30         1,952,08         9,82%           01         5632         2,062,39         1,972,09         8,2%           01         6531         7,587,43         7,450,87         9,82%           01         6503         75,834,32         9,917,75         9,82%					
01         3327         29,95,78         29,25,25         9,274           01         3345         1,438,72         141,28         9,82%           01         3550         1,296,28         649,31         5,00%           01         4035         1,346,41,01         132,224,44         9,27%           01         4127         56,40,03         6,43,14         9,27%           01         4201         56,40,03         6,43,14         9,27%           01         4201         56,40,03         6,43,14         9,27%           01         4201         56,40,03         6,43,14         9,82%           01         4203         951,662,93         9,453,00         9,82%           01         5630         115,564,38         1,228,78         9,82%           01         5630         15,564,38         1,328,78         9,82%           01         5630         15,564,38         1,305,27         5,00%           01         6010         1626,105,51         81,905,77         9,2%           01         6010         1626,105,51         81,905,77         9,2%           01         6010         1626,105,51         81,905,77         9,2%					
01     3345     1,438.72     141.28     9.2%       01     3550     12,966.28     649.31     5.00%       01     4035     1,346,481.01     132,24.44     9.8%       01     4127     951,507.49     93,438.04     9.8%       01     4201     65,480.03     6,430.14     9.82%       01     4201     65,480.03     6,430.14     9.82%       01     4201     16,980.40     1,442.04     8.8%       01     4510     1,690.33     9.82%       01     5630     115,364.30     1,92.79     9.82%       01     5631     122,903.80     1,912.05     9.82%       01     5630     15,844.30     7,480.87     9.82%       01     5630     15,844.30     7,480.87     9.82%       01     5630     122,903.80     9,614.95     7,82%       01     6053     75,854.32     6,931.75     9.2%       01     6053     122,903.80     9,317.50     9.2%       01     6286     919,080.95     9,263.75     9.82%       01     6387     52,929.79     54,27.71     9.82%       01     6386     61,108.15     2,844.33     9.82%       01     650					
01355012,986,28649,315.09%0140351,346,481,01132,24,449.82%014127951,507,4993,438,049.82%01420165,400,306,430,149.82%014203951,662,3993,453,309.82%01451014,690,401,426,009.82%015630115,364,3811,328,789.82%01563220,082,391,972,099.82%01663475,674,437,450,879.82%01663475,674,437,450,879.82%0166101,826,105.1513,035,275.00%01661312,203,089,614,559.82%016211366,911.8339,67,449.82%016266919,080,959.253,759.82%01626691,080,959.253,759.82%01638762,929,7954,297,719.82%01650066,161,423,556,5139.82%01650066,161,423,556,5139.82%016520270,105,119.82%01653661,414,736,030,929.82%01653661,414,736,030,929.82%0165461368,402,6914,37,149.82%0165461368,402,6914,37,149.82%0165461368,602,6912,207,7412,35,649.82%0165461368,602,69 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
01         4035         1,346,481,01         122,24,44         9,82%           01         4127         951,507,49         93,438,04         9,82%           01         4201         65,480,03         6,430,14         9,82%           01         4203         951,662,33         93,453,30         9,82%           01         4510         1,490,40         1,42,60         9,82%           01         5630         15,567,43         1,328,78         9,82%           01         5630         20,082,30         1,726,07         9,82%           01         5630         122,903,08         9,614,57         7,82%           01         5630         52,020,73         7,450,87         9,82%           01         5630         122,903,08         9,614,55         7,82%           01         6010         1,826,105,51         81,305,27         5,00%           01         6053         705,883,32         69,317,75         9,82%           01         6266         919,060,95         9,253,76         9,82%           01         6337         552,929,70         64,297,71         9,82%           01         6386         641,08,55         2,844,35					
01         4127         951,507,49         93,438,04         9,82%           01         4201         65,480,03         6,430,14         9,82%           01         4203         951,662,93         93,453,30         9,82%           01         4510         14,690,40         1,42,80         9,82%           01         5630         115,664,38         11,328,78         9,82%           01         5632         20,082,39         1,972,09         9,82%           01         5634         7,67,43         7,450,87         9,82%           01         5634         7,67,44         3,614,95         7,82%           01         5634         7,67,45         1,305,277         5,00%           01         6010         1,62,6105,51         81,305,277         9,82%           01         6010         1,62,6105,51         81,305,277         9,82%           01         6266         919,080,95         9,253,76         9,82%           01         6331         2,9452,80         2,822,79         9,82%           01         6386         91,186,10         7,246,73         9,82%           01         6387         52,929,79         4,297,71 <t9< td=""><td></td><td></td><td></td><td></td><td></td></t9<>					
01         4201         65,480.03         6,430.14         9,82%           01         4203         951,662.93         93,453.30         9,82%           01         4510         14,690.40         1,42.60         9,82%           01         5630         115,364.38         11,328.78         9,82%           01         5632         20,082.39         1,972.09         9,82%           01         5634         75,874.43         7,450.87         9,82%           01         5610         122,903.08         9,017.50         9,82%           01         6010         1,626,105.51         81,305.27         5,00%           01         6010         1,626,105.51         81,305.27         5,00%           01         6053         705,883.32         9,917.75         9,82%           01         6266         919,080.95         90,253,75         9,82%           01         6381         29,452.89         2,892.77         9,82%           01         6386         61,108.55         25,844.35         4,03%           01         6387         552,929.79         54,297.71         9,82%           01         65361         61,414.73         6,039,29					
01         4203         91,662.93         93,453.30         9.82%           01         4510         14,690.40         1,422.00         9.82%           01         5630         115,364.38         1,328.78         9.82%           01         5632         20,082.39         1,972.09         9.82%           01         5634         75,874.43         7,450.87         9.82%           01         5610         122,903.08         9.614.95         7.82%           01         6010         1,626,105.51         81,305.27         5.00%           01         6053         705,833.22         69,317.75         9.82%           01         6053         705,833.23         69,317.57         9.82%           01         6266         919,080.95         9.025.75         9.82%           01         6381         29,452.89         2.892.27         9.82%           01         6385         91,186.10         7.246.73         7.95%           01         6386         61,108.55         25.84.35         9.82%           01         6500         36,615,612.42         50.95.65.31         9.82%           01         6537         771,755.61         7.766.40					
0145101,490,401,42,609,82%015630115,364.3811,328.789,82%01563220,082.391,972.099,82%01563475,874.437,450.879,82%015810122,903.089,614.957,82%0160101,626,105.5181,305.275,00%016053705,83.3269,317.759,82%016053705,83.3269,317.759,82%016266919,080.959,253.759,82%01638729,452.892,892.279,82%01638691,186.107,246.737,95%016386641,108.5525,843.559,82%016360665,612.425,95,653.139,82%01653661,414.736,30.929,82%016537771,755.617,786.409,82%0165461,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165461,368,402.6913,43,71.419,82%0165471,368,402.6913,43,71.419,82%0165471,368,402.6913,83,819,82%<					
01         5630         115,364,38         11,328,78         9,82%           01         5632         20,082,39         1,972,09         9,82%           01         5634         75,874,43         7,450,87         9,82%           01         5610         122,903,08         9,614,95         7,82%           01         6010         1,626,105.51         81,050,27         5,00%           01         6010         1,626,105.51         81,050,27         9,82%           01         6053         705,833,32         69,317,75         9,82%           01         6266         919,080,95         9,253,75         9,82%           01         63631         29,452,89         2,892,27         9,82%           01         6385         91,186,10         7,246,73         7,95%           01         6387         552,929,79         54,297,71         9,82%           01         6500         36,615,612,42         3,595,653,13         9,82%           01         6536         61,414,73         6,030,92         9,82%           01         6536         61,414,73         6,030,92         9,82%           01         6546         1,368,402,69         14,377,1					
01       5632       20.082.39       1,972.09       9.82%         01       5634       7,587.4.43       7,450.87       9.82%         01       5610       122,903.08       9,614.95       7.82%         01       6010       1,626,105.51       81,305.27       5.00%         01       6053       705,883.32       99,317.75       9.82%         01       6266       919,080.95       90,253.75       9.82%         01       6266       919,080.95       9.253.75       9.82%         01       63831       29,452.89       2,892.27       9.82%         01       6386       91,080.95       9.253.75       9.82%         01       6386       91,080.95       9.253.75       9.82%         01       6386       91,080.95       9.254.35       9.82%         01       6386       641,008.55       25,929.79       54,297.71       9.82%         01       6500       36,615,612.42       3.95,653.13       9.82%         01       6536       61,414.73       6,030.92       9.82%         01       6536       61,414.73       6,030.92       9.82%         01       6546       1,368.402.69 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
01       5634       75,874,43       7,450,87       9,82%         01       5810       122,903,08       9,614,95       7,82%         01       6010       1,626,105.51       81,305,27       5,00%         01       6053       705,883,32       69,317,75       9,82%         01       6211       396,911,83       38,976,74       9,82%         01       6266       919,080,95       90,253,75       9,82%         01       6331       29,452.89       2,892,27       9,82%         01       6385       91,186,10       7,246,73       7,95%         01       6386       641,108,55       2,844,35       4,03%         01       6388       641,108,55       2,844,35       4,03%         01       6500       36,615,612,42       3,595,653,13       9,82%         01       6500       36,615,612,42       3,595,653,13       9,82%         01       6553       77,175,51       75,766,40       9,82%         01       6554       1,368,402,69       13,437,114       9,82%         01       6557       12,358,40       1,21,59       9,82%         01       6564       1,368,402,69       13,437,114					
1         5810         122,903.08         9,614,95         7,82%           01         6010         1,626,105.51         81,305,27         5,00%           01         6053         705,883.32         69,317,75         9,82%           01         6211         396,911.83         38,976,74         9,82%           01         6266         919,080.95         9,025,75         9,82%           01         6331         29,452.89         2,892,27         9,82%           01         6385         91,186.10         7,246,73         7,95%           01         6387         552,929,79         54,297,71         9,82%           01         6387         552,929,79         54,297,11         9,82%           01         6387         552,929,79         54,297,13         9,82%           01         6387         552,929,79         54,293,13         9,82%           01         6550         36,615,612,42         3,595,653,13         9,82%           01         65537         77,105,41         6,03,92         9,82%           01         65547         1,368,402,69         1,34,371,14         9,82%           01         65547         1,2358,40         1,2					
01         6010         1,626,105,51         81,305,27         5,00%           01         6053         705,883,32         69,317,75         9,82%           01         6211         396,911,83         38,976,74         9,82%           01         6266         919,080,95         90,253,75         9,82%           01         6331         29,452,89         2,892,27         8,82%           01         6385         91,186,10         7,246,73         7,95%           01         6387         552,929,79         54,297,71         9,82%           01         6388         641,108,55         25,844,35         4,03%           01         6500         36,615,612,42         3,595,653,13         9,82%           01         6500         36,615,612,42         3,595,653,13         9,82%           01         6500         270,105,41         26,524,35         9,82%           01         6537         71,75,61         75,764,40         9,82%           01         6546         1,368,402,69         134,377,14         9,82%           01         6547         12,358,40         1,213,59         9,82%           01         6547         12,368,40 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
01       6053       705,883.32       69,317.75       9,82%         01       6211       396,911.83       38,976.74       9,82%         01       6266       919,080.95       90,253.75       9,82%         01       6331       29,452.89       2,892.27       9,82%         01       6385       91,186.10       7,246.73       7,95%         01       6387       652,929.79       54,297.71       9,82%         01       6387       652,929.79       54,297.71       9,82%         01       6387       652,929.79       54,297.71       9,82%         01       6387       650       3,615,612.42       3,595,653.13       9,82%         01       6500       36,615,612.42       3,595,653.13       9,82%         01       6500       36,615,612.42       3,595,653.13       9,82%         01       6500       10,414.73       6,030.92       9,82%         01       6536       61,414.73       6,030.92       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6547       12,358.40       1,988.01       9,82%         01       6690       12,077.45					
01       6211       396,911.83       38,976.74       9,82%         01       6266       919,080.95       90,253.75       9,82%         01       6331       29,452.89       2,892.27       9,82%         01       6385       91,186.10       7,246.73       7,95%         01       6387       552,929.79       54,297.71       9,82%         01       6387       552,929.79       54,297.71       9,82%         01       6388       641,108.55       25,844.35       4,03%         01       6500       36,615,612.42       3,595,653.13       9,82%         01       6500       270,105.41       26,524.35       9,82%         01       6536       61,414.73       6,030.92       9,82%         01       6537       771,755.61       75,786.40       9,82%         01       6546       1,368,402.69       134,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6690       122,077.45       11,986.01       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6695       182,116.41       17,883.83					
01       6266       919,080.95       90,253.75       9,82%         01       6331       29,452.89       2,892.27       9,82%         01       6385       91,186.10       7,246.73       7,95%         01       6387       552,929.79       54,297.71       9,82%         01       6387       552,929.79       54,297.71       9,82%         01       6388       641,108.55       25,844.35       4,03%         01       6500       36,615,612.42       3,595,653.13       9,82%         01       6500       270,105.41       26,524.35       9,82%         01       6520       270,105.41       26,524.35       9,82%         01       6536       61,414.73       6030.92       9,82%         01       6546       1,368,402.69       134,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6547       12,358.40       1,988.01       9,82%         01       6690       122,077.45       11,988.01       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6695       182,216.51       29,623.97					
01633129,452.892,892.279,82%01638591,186.107,246.737,95%016387552,929.7954,297.719,82%016388641,108.5525,844.354,03%01650036,615,612.423,595,653.139,82%016520270,105.4126,524.359,82%016526270,105.4126,524.359,82%01653661,414.736,030.929,82%016537771,755.6175,786.409,82%0165461,368,402.69134,377.149,82%01654712,358.401,213.599,82%016695182,116.4117,883.839,82%016695182,116.4117,883.839,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762292,623.9728,735.679,82%016762502,625.8749,357.869,82%016762502,625.8749,357.869,82%016762502,625.8749,357.869,82%0167					
01       6385       91,186.10       7,246.73       7,95%         01       6387       552,927.90       54,297.11       9,82%         01       6388       641,108.55       25,844.35       4,03%         01       6500       36,615,612.42       3,595,653.13       9,82%         01       6500       270,105.41       26,524.35       9,82%         01       6520       270,105.41       6,30.92       9,82%         01       6536       61,414.73       6,30.92       9,82%         01       6537       717,755.61       75,786.40       9,82%         01       6546       1,368,402.69       134,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6690       122,077.45       11,988.01       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6762       292,623.97       28,735.67       9,82%         01       6762       292,623.97       28,735.67       9,82%					
016387552,929.7954,297.719,82%016388641,108.5525,844.354,03%01650036,615,612.423,595,653.139,82%016520270,105.4126,524.359,82%01653661,414.736,030.929,82%016537771,755.6175,786.409,82%0165461,368,402.69134,377.149,82%01654712,358.401,213.599,82%016690122,077.4511,988.019,82%016695182,116.4117,883.839,82%016762292,623.9728,735.679,82%016762292,625.8749,357.869,82%					
01       6388       641,108,55       25,844,35       4,03%         01       6500       36,615,612.42       3,595,653,13       9,82%         01       6520       270,105,41       26,524,35       9,82%         01       6536       61,414,73       6,030,92       9,82%         01       6537       771,755.61       75,786.40       9,82%         01       6546       1,368,402.69       134,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6547       12,358.40       1,988.01       9,82%         01       6547       12,358.40       1,988.01       9,82%         01       6547       12,358.40       1,988.01       9,82%         01       6690       122,077.45       11,988.01       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6762       292,623.97       28,735.67       9,82%         01       6762       292,625.87       49,357.86       9,82%					
01       6500       36,615,612.42       3,595,653.13       9,82%         01       6520       270,105,41       26,524.35       9,82%         01       6536       61,414.73       6,030.92       9,82%         01       6537       771,755.61       75,786.40       9,82%         01       6546       1,368,402.69       134,377.14       9,82%         01       6547       12,358.40       1,213.59       9,82%         01       6690       122,077.45       11,988.01       9,82%         01       6695       182,116.41       17,883.83       9,82%         01       6762       292,623.97       28,735.67       9,82%         01       7085       502,625.87       49,357.86       9,82%					
016520270,105.4126,524.359.82%01653661,414.736.030.929.82%016537771,755.6175,786.409.82%0165461,368,402.69134,377.149.82%01654712,358.401,213.599.82%016690122,077.4511,988.019.82%016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%				25,844.35	4.03%
01653661,414.736,030.929,82%016537771,755.6175,786.409,82%0165461,368,402.69134,377.149,82%01654712,358.401,213.599,82%016690122,077.4511,988.019,82%016695182,116.4117,883.839,82%016762292,623.9728,735.679,82%017085502,625.8749,357.869,82%				3,595,653.13	9.82%
016537771,755.6175,786.409.82%0165461,368,402.69134,377.149.82%01654712,358.401,213.599.82%016690122,077.4511,988.019.82%016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%				26,524.35	9.82%
0165461,368,402.69134,377.149.82%01654712,358.401,213.599.82%016690122,077.4511,988.019.82%016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%			61,414.73	6,030.92	9.82%
01654712,358.401,213.599.82%016690122,077.4511,988.019.82%016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%				75,786.40	9.82%
016690122,077.4511,988.019.82%016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%				134,377.14	9.82%
016695182,116.4117,883.839.82%016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%			12,358.40	1,213.59	9.82%
016762292,623.9728,735.679.82%017085502,625.8749,357.869.82%			122,077.45	11,988.01	9.82%
01 7085 502,625.87 49,357.86 9.82%				17,883.83	9.82%
			292,623.97	28,735.67	9.82%
01 7220 137,145.67 13,467.70 9.82%			502,625.87	49,357.86	9.82%
	01	7220	137,145.67	13,467.70	9.82%

Twin Rivers Unified Sacramento County	Unaudited Actuals 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs	ſ	34 76505 F( D8A9AUSREN(	orm ICR
01	7311	34,259.58	3,364.29	9.82%
01	7412	339,455.52	33,334.53	9.82%
01	7413	120,152.27	11,798.95	9.82%
01	7435	4,033,169.99	396,057.29	9.82%
01	7810	341,550.88	28,372.43	8.31%
01	8150	14,051,690.32	1,379,875.99	9.82%
01	9010	3,025,338.52	72,639.38	2.40%
11	5810	619,531.83	15,691.08	2.53%
11	6371	142,009.65	13,945.35	9.82%
11	6391	2,902,709.99	145,135.49	5.00%
12	5025	94,165.99	5,737.01	6.09%
12	5059	185,759.00	18,241.00	9.82%
12	5160	115,092,52	10,864.48	9.44%
12	5210	3,109,672.89	58,766.58	1.89%
12	6052	15,935.16	1,564.84	9.82%
12	6105	6,211,173.21	595,757.02	9.59%
12	6127	361,145.03	35,464.44	9.82%
12	6128	204,939.95	20,125.09	9.82%
12	9010	336,819.01	31,927.00	9.48%
13	5310	10,534,466.12	563,593.94	5.35%
13	5320	2,278,164.39	121,881.79	5.35%

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

Funds 01, 09, and 62

# 34 76505 0000000 Form ESMOE D8A9AUSREN(2022-23)

2022-23

Twin Rivers U	nified	
Sacramento Co	ounty	
	-	
Section I -		 
occuon 1 -		

			T	2022-23
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	523,347,859.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	85,295,079.25
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000- 7999	11,313.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	10,944,798.82
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	169,640.75
4. Other Transfers Out	All	9200	7200- 7299	668,784.00
5. Interfund Transfers Out	All	9300	7600- 7629	52,028,018.65
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	37.00
8. Tuition (Rev enue, in lieu of expenditures, to approximate costs of serv ices for which tuition	All	All	8710	
is received)		1		0.00

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

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	de expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				63,822,593.12
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cov er deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cov er deficits for student body activities	Manually entered. Must no	t include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				374,230,187.43
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Av erage Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				21,850.32
B. Expenditures per ADA (Line I.E div ided by Line II.A)				17,126.99

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent		
of the preceding prior year amount rather than the actual prior year expenditure amount.)	303,480,448.85	14,464.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	303,480,448.85	14,464.39
B. Required effort (Line A.2 times 90%)	273,132,403.97	13,017.95
C. Current year expenditures (Line I.E and Line II.B)	374,230,187.43	17,126.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

Unaudited Actuals

2022-23 Estimated Actuals

Expenditures

Twin Rivers Unified Sacramento County

Twin Rivers Unified Sacramento County	Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures		34 76505 0000000 Form ESMOE USREN(2022-23)
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positiv e, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA cov ered programs in FY 2024-25 may be reduced by the lower of the two percentages)		0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			
Description of Adjustments	Total E	xpenditures	Expenditures Per ADA
no adjustments			
Total adjustments to base expenditures		0.00	0.00

1

			Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals						and the second second second	
0001	Pre-Kindergarten	55.690.40	0.00	55,690.40	3,542.30		59,232.70
1110	Regular Education, K-12	200,389,295.51	92,533,154.11	292,922,449.62	18,631,900.12	2 . S	311,554,349.74
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,810,706,47	1,377,034,53	5,187,741.00	329,976.32		5,517,717.32
3300	Independent Study Centers	5,958,838.10	2,031,110.59	7,989,948.69	508,216.17		8,498,164.86
3400	Opportunity Schools	56,620.00	0.00	56,620.00	3,601.42	and the second of	60,221.42
3550	Community Day Schools	739.00	0.00	739.00	47.01	AL PHENOMENT	786.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	Contraction of the	0.00
3800	Career Technical Education	5,422,763.77	2,575,406.77	7,998,170.54	508,739.14		8,506,909.68
4110	Regular Education, Adult	366.00	0.00	366.00	23.28		389.28
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	12.	0.00
4630	Adult Career Technical Education	42.00	0.00	42.00	2.67	C. Standard Street	44.67
4760	Bilingual	1,492,717.42	869,976.00	2,362,693,42	150,283.69		2,512,977.11
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	73,450,166.04	16,796,667.21	90,246,833.25	5,740,324.74	and the second	95,987,157.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.00
Other Goals 7110	Nonagency - Educational	37.00	0.00	37,00	2.35		39.35
7150	Nonagency - Other	0.00	131,859.62	131,859.62	8,387.19		140,246.81
8100	Community Services	11,313.90	0.00	11,313.90	719.64	The state of the s	12,033.54
8500	Child Care and Development Services	174,516.35	63,068.36	237,584.71	15,112.04		252,696.75
Other Costs	Food Services	·				1,756,340.19	1,756,340.19
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					28,437,076.41	28,437,076.41
	Other Outgo	and a second second second				56,491,019.04	56,491,019.04
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)	a second and	2,624,006.43	2,624,006.43	2,575,739.23	and the second	5,199,745.66
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,639,288.72)		(1,639,288.72)
••••	Total General Fund and Charter Schools Funds Expenditures	290,823,811.96	119,002,283.62	409,826,095.58	26,837,328.59	86,684,435.64	523,347,859.81

34 76505 0000000 Form PCR D8A9AUSREN(2022-23)

Twin Rivers Unified Sacramento County

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

34 76505 0000000 Form PCR D8A9AUSREN(2022-23)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	1					an provi							
0001	Pre-Kindergarten	47,476.74	7,031.49	0.00	1,098.17	84.00	0.00	0.00			0.00	0,00	55,690,40
1110	Regular Education, K-12	191,019,504.42	1,199,488.51	347,355.62	18,723.56	74,445,41	11,878.63	7,703,037.81		Salar Same	14,861.55	0.00	200,389,295.51
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Sec. 1	0.00	0.00	0.00
3200	Continuation Schools	2,421,497.69	23,223.37	34,725.40	832,180.90	353,145.88	0.00	2,578.13			143,355.10	0.00	3,810,706.47
3300	Independent Study Centers	4,777,232.15	122,838.48	72,898.24	565,514.07	418,459,55	0.00	1,895.61			0.00	0.00	5,958,838.10
3400	Opportunity Schools	47,893.00	4.00	0.00	5,337.00	3,386.00	0.00	0.00		R. S. Martin	0,00	0.00	56,620.00
3550	Community Day Schools	436.00	0.00	0.00	79.00	224.00	0.00	0.00	A SAME AN		0.00	0.00	739.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	and be and and	and a second	0.00	0.00	0.00
3800	Career Technical Education	5,191,437.79	133,798.63	0.00	401.37	95,069.98	0.00	0.00		and the second second	2,056.00	0.00	5,422,763.77
4110	Regular Education, Adult	320.00	4.00	0.00	42.00	0.00	0.00	0.00	- REAL PROPERTY OF	State State	0.00	0.00	366.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	MER PERIOD	Call Star Star	0.00	0.00	0.00
4630	Adult Career Technical Education	42.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42.00
4760	Bilingual	1,492,717.42	0.00	0,00	0.00	0.00	0.00	0.00			0,00	0,00	1,492,717,42
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0,00	In commence of the	and the second second	0.00	0.00	0.00
5000-5999	Special Education	52,149,317.28	3,994,610,19	32,494,90	235, 116, 55	9,813,592.22	7,160,063.07	0.00	and Reader	1.14	64,971.83	0.00	73,450,166.04
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	37.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		11,313.90	0.00	0.00	0.00	11,313.90
8500	Child Care and Development Services	174,399.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	117.35	0.00	174,516.35
Total Direct C	Charged Costs	257,322,310.49	5,480,998.67	487,474.16	1,658,492.62	10,758,407.04	7,171,941.70	7,707,511.55	11,313.90	0.00	225,361.83	0.00	290,823,811.96

\* Functions 7100-7199 for goals 8100 and 8500

Twin	Rivers	Unified
Sacra	mento	County

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

		Allocated Support Co	sts (Based on factors in	nput on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	50,139,351.96	36,542,109.91	5,851,692.24	92,533,154.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	788,354.58	588,679.95	0.00	1,377,034.53
3300	Independent Study Centers	1,597,731,97	433,378.62	0.00	2,031,110.59
3400	Opportunity Schools	0,00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,471,595.24	1,103,811.53	0.00	2,575,406.77
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0,00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	578,126.71	291,849.29	0.00	869,976.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	11,015,941,48	5,780,725.73	0,00	16,796,667.21
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	131,859.62	0.00	131,859.62
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	63,068.36	0.00	0.00	63,068.36
Other Funds					
	Adult Education (Fund 11)	0.00	271,923.84	0.00	271,923.84
	Child Development (Fund 12)	0.00	1,492,357.87	0.00	1,492,357.87
**	Cafeteria (Funds 13 and 61)	0.00	859,724.72	0.00	859,724.72
Total Allocated Support Costs		65,654,170.30	47,496,421.08	5,851,692.24	119,002,283.62

Twin Rivers Unified Sacramento County	Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)	34 76505 0000000 Form PCR D8A9AUSREN(2022-23)
А.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,307,921.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	89,504.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,135,775.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,943,415.76
5	Total Central Administration Costs in General Fund and Charter Schools Funds	28,476,617.31
в.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	290,823,811.96
2	Total Allocated Costs (from Form PCR, Column 2, Total)	119,002,283.62
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	409,826,095.58
с.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,041,269.14
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,865,274.36
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	22,964,076.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	37,870,620.48
D.	Total Direct Charged and Allocated Costs (B3 + C5)	447,696,716.06
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.36%

Twin Rivers Unified Sacramento County	Unaudited Actuals 2022-23 General Fund and Charler Schools Fund: Program Cost Report Schedule of Other Costs (OC)	5			34 76505 0000000 Form PCR D8A9AUSREN(2022-23)
Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,756,340.19		and the state		1,756,340.19
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			28,437,076.41	A Charles In	28,437,076.41
Other Outgo (Objects 1000 - 7999)				56,491,019.04	56,491,019.04
Total Other Costs	1,756,340.19	0.00	28,437,076.41	56,491,019.04	86,684,435.64

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

34 76505 0000000 Form PCRAF D8A9AUSREN(2022-23)

			Teacher Full-Tir	ne Equivalents		Classroo	om Units	Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportatior (Function 3600)
	ributed Expenditures, Funds 01, 09, and 62, Goals e allocated based on factors input)	12,204,101.01	5,028,219.42	27,339,514.20	21,082,335.66	47,496,421.08	0.00	5,851,692.2
B. Enter Allocation F	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	ation factors are only needed for a column if there are d expenditures in line A.)							-
Instructional Goals	Description							
0001	Pre-Kindergarten				-			-
1110	Regular Education, K–12	954.00	954.00	954.00	954.00	1,247.08		1,838.0
3100	Alternative Schools							
3200	Continuation Schools	15.00	15.00	15.00	15.00	20.09		
3300	Independent Study Centers	30.40	30.40	30.40	30.40	14.79		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	28.00	28.00	28.00	28.00	37.67		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	11.00	11.00	11.00	11.00	9.96		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	209.60	209.60	209.60	209.60	197.28		
6000	ROC/P							
Other Goals 7110	Description Nonagency - Educational							
7150	Nonagency - Other					4.50		
8100	Community Services							
8500	Child Care and Development Services	1.20	1.20	1.20	1.20			
Other Funds	Description Adult Education (Fund 11)					9.28		
	Child Development (Fund 12)					50.93		
	Cafeteria (Funds 13 & 61)					29.34		
C. Total Allocation Fa		1,249.20	1,249.20	1,249.20	1,249.20	1,620.92	0.00	1,838.0

### Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year 2022-23 Expenditures by LEA (LE-CY)

### 34 76505 0000000 Report SEMA D8A9AUSREN(2022-23)

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
	UNDUPLICATED PUPIL COUNT								4,040.00
TOTAL EXPENDITURES (F	Funds 01, 09, & 62; resources 0000-9999)	-							
1000-1999	Certificated Salaries	1,158,885.80	0.00	976,680.10	0.00	1,894,652.93	22,840,590.93		26,870,809.76
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	625,937.20	10,228,473.02		11,666,873.31
3000-3999	Employ ee Benefits	876,912.02	0.00	381,842.09	0.00	1,119,956.86	14,558,479.86		16,937,190.83
4000-4999	Books and Supplies	34,095.98	0.00	0.00	0.00	52,094.05	790,129.83		876,319.86
5000-5999	Services and Other Operating Expenditures	527,748.84	0.00	5,899.08	55,632.00	17,028.39	16,300,450.88		16,906,759.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,410,105.73	0.00	1,364,421.27	55,632.00	3,722,786.37	65,186,076.60	0.00	73,739,021.97
7310	Transfers of Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00		5,306,444.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	16,796,667.08							16,796,667.08
	Total Indirect Costs and PCR Allocations	22,071,346.95	0.00	0.00	0.00	31,764.67	0.00	0.00	22,103,111.62
	TOTAL COSTS	25,481,452.68	0.00	1,364,421.27	55,632.00	3,754,551.04	65,186,076.60	0.00	95,842,133.59
EDERAL EXPENDITURES	S (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	184,483.98	0.00	97,146.43	0.00	581,631.47	1,002,774.48		1,866,036.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	625,342.52	4,173,304.76		4,798,647.28
3000-3999	Employee Benefits	52,949.74	0.00	29,503.79	0.00	540,962.29	2,564,053.57		3,187,469.39
4000-4999	Books and Supplies	5,890.18	0.00	0.00	0.00	76.31	14,310.63		20,277.12
5000-5999	Services and Other Operating Expenditures	920.03	0.00	381.41	0.00	2,225.79	195,410.68		198,937.91
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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	244,243.93	0.00	127,031.63	0.00	1,750,238.38	7,949,854.12	0.00	10,071,368.06
7310	Transfers of Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00		816,615.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00	816,615.88
	TOTAL BEFORE OBJECT 8980	1,029,095.14	0.00	127,031.63	0.00	1,782,003.05	7,949,854.12	0.00	10,887,983.94
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410- 5810, goals 5000-5999)								2,225,059.74
	TOTAL COSTS								8,662,924.20

### Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year 2022-23 Expenditures by LEA (LE-CY)

34 76505 0000000 Report SEMA D8A9AUSREN(2022-23)

NDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	974,401.82 812,463.09 823,962.28 28,205.80 526,828.81 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	879,533.67 0.00 352,338.30 0.00 5,517.67	0.00 0.00 0.00 0.00	1,313,021.46 594.68 578,994.57	21,837,816.45 6,055,168.26 11,994,426.29		6,868,226.0
Classified Salaries Employ ee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	812,463.09 823,962.28 28,205.80 526,828.81 0.00	0.00 0.00 0.00 0.00	0.00 352,338.30 0.00	0.00	594.68 578,994.57	6,055,168.26		25,004,773.4 6,868,226.0
Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	823,962.28 28,205.80 526,828.81 0.00	0.00 0.00 0.00	352,338.30 0.00	0.00	578,994.57			
Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	28,205.80 526,828.81 0.00	0.00	0.00			11,994,426.29	ĺ	10 745 75
Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	526,828.81 0.00	0.00		0.00				13,749,721.4
Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service	0.00		5,517.67		52,017.74	775,819.20		856,042.7
State Special Schools Debt Service		0.00		55,632.00	14,802.60	16,105,040.20		16,707,821.2
Debt Service	0.00		0.00	0.00	13,116.94	445,402.08		458,519.0
		0.00	0.00	0.00	0.00	22,550.00		22,550.0
Total Direct Conta	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Total Direct Costs	3,165,861.80	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	63,667,653.9
Transfers of Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00		4,489,828.6
Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Program Cost Report Allocations	16,796,667.08							16,796,667.0
Total Indirect Costs and PCR Allocations	21,286,495.74	0.00	0.00	0.00	0.00	0.00	0.00	21,286,495.7
TOTAL BEFORE OBJECT 8980	24,452,357.54	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	84,954,149.6
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,225,059.7
TOTAL COSTS								87,179,209.3
unds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
Certificated Salaries	53,358.16	0.00	0.00	0.00	132,483.00	594,544.08		780,385.2
Classified Salaries	83,847.87	0.00	0.00	0.00	0.00	3,259,013.29		3,342,861.1
Employee Benefits	49,244.64	0.00	(7.80)	0.00	47,933.97	1,614,541.11		1,711,711.9
Books and Supplies	2,717.32	0.00	0.00	0.00	0.00	535,698.52		538,415.8
Services and Other Operating Expenditures	86,288.41	0.00	0.00	0.00	13,852.93	1,869,565.67		1,969,707.0
Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	355,853.84		355,853.8
State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Total Direct Costs	275,456.40	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	8,698,935.0
Transfers of Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00		650,243.1
Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Total Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00	650,243.1
TOTAL BEFORE OBJECT 8980	925,699.53	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	9,349,178.1
ľu	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS Inds 01, 09, & 62; resources 0000-1999 & 8000-9999) Certificated Salaries Employee Benef its Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Total Indirect Costs	Transfers of Indirect Costs4,489,828.66Transfers of Indirect Costs - Interfund0.00Program Cost Report Allocations16,796,667.08Total Indirect Costs and PCR Allocations21,286,495.74TOTAL BEFORE OBJECT 898024,452,357.54Contributions from Unrestricted Rev enues to Federal Resources (from Federal Expenditures section)24,452,357.54TOTAL COSTS16,796,667.08Inds 01, 09, & 62; resources 0000-1999 & 8000-9999)53,358.16Classified Salaries53,358.16Classified Salaries83,847.87Employee Benefits49,244.64Books and Supplies2,717.32Services and Other Operating Expenditures86,288.41Capital Outlay (except objects 6600, 6700, 6910 & 6920)0.00State Special Schools0.00Debt Service0.000Total Direct Costs275,456.40Transfers of Indirect Costs650,243.13Transfers of Indirect Costs650,243.13TOTAL BEFORE OBJECT 8980925,699.53Contributions from Unrestricted Revenues to Federal Resources (from	Transfers of Indirect Costs         Interfund         Interfund           Transfers of Indirect Costs - Interfund         0.00         0.00           Program Cost Report Allocations         16,796,667.08         Image: Cost Cost Cost Cost Cost Cost Cost Cost	Transfers of Indirect Costs         Output of the section of the	Transfers of Indirect Costs         The Free of the free o	Transfers of Indirect Costs         Transfers of Indirect Costs         Transfers of Indirect Costs         Transfers of Indirect Costs - Interfund         Transfers of Indirect Costs         Transfers of Indirect Costs	Transfers of Indirect Costs         Total Endirect Costs         Endirect Costs <thendirect costs<="" th="">         Endirect Costs         <th< td=""><td>Transfers of Indirect Costs         The Indirect Costs         Inditatt         Inditatt         In</td></th<></thendirect>	Transfers of Indirect Costs         The Indirect Costs         Inditatt         Inditatt         In

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win Rivers Unified Sacramento County	2022-23 A	ctual vs. Actual	ctuals tenance of Effor Comparison Ye by LEA (LE-CY)						34 76505 0000000 Report SEMA USREN(2022-23)
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)								29,231,137.33
	TOTAL COSTS								40,805,375.21

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

### Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year 2021-22 Expenditures by LEA (LE-PY)

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2021-22 Expenditures			A. State and Local	B. Local Only
			A. State and Local	B. Local Only
	1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	70,213,158.55	30,291,448.31
	2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
	3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
	4.	Enter any other adjustments, not included in Line 1 (explain below)		
	5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation		
		(Sum lines 1 through 4)	70,213,158.55	30,291,448.31
C. Unduplicated	d Pi	unil Count		
Sector Bridge and Contractor		Enter the unduplicated pupil count reported in 2021-22 Report SEMA,		
		2021-22 Expenditures by LEA (LE-CY) worksheet	3,989.00	
	2	Enter any adjustments not included in Line C1 (explain below)		
	2.			
	3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation		
		(Line C1 plus Line C2)	3,989.00	

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### SELPA: Twin Rivers Unified (CY)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseq/rtckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

#### SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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 the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. 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 costly program, as determined by the SEA, because the child:

a. 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:

The vide the condition number, if any, to be used in the calculation below.		
Total exempt reductions	0.00	0.00

SECTION 2

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

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.

Local Only

State and Local

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### SELPA: Twin Rivers Unified (CY)

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 the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)			
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)	0.00 (i	))	

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
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), Av ailable for MOE reduction).			

If (b) is less than (a).			
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).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	_

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

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#### SELPA: Twin Rivers Unified (CY)

SECTION 3	-	Column A	Column B	Column C
		Actual Expenditures	Actual Expenditures	
		(LE-CY Worksheet)	Comparison Year	Difference
		FY 2022-23	2021-22	(A - B)
A. COMBINED	STATE AND LOCAL EXPENDITURES METHOD			
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	95,842,133.59		
	b. Less: Expenditures paid from federal sources	8,662,924.20		
	c. Expenditures paid from state and local sources	87,179,209.39	70,480,486.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		70,480,486.92	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	87,179,209.39	70,480,486.92	16,698,722.47

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual	Comparison Year	
	FY 2022-23	2021-22	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 state and local expenditures.			
a. Total special education expenditures	95,842,133.59		
b. Less: Expenditures paid from federal sources	8,662,924.20		
c. Expenditures paid from state and local sources	87,179,209.39	70,480,486.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,480,486.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	87,179,209.39	70,480,486.92	
d. Special education unduplicated pupil count	4,040.00	3,989.00	
e. Per capita state and local expenditures (A2c/A2d)	21,579.01	17,668.71	3,910.30

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### SELPA: Twin Rivers Unified (CY)

1.

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

### B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	2018-19	Difference
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	40,805,375.21	40,253,417.43	
Add/Less: Adjustments required for MOE calculation	STATISTICS.	0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,253,417.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,805,375.21	40,253,417.43	551,957.78

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

		Actual	Comparison Year	
		FY 2022-23	2018-19	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	40,805,375.21	40,253,417.43	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		40,253,417.43	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	40,805,375.21	40,253,417.43	
	b. Special education unduplicated pupil count	4,040.00	4,165.00	
	c. Per capita local expenditures(B2a/ B2b)	10,100.34	9,664.69	435.65

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Kate Ingersoll	916-566-1600 #31112
Contact Name	Telephone Number
Executive Director Fiscal Services	

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### Unaudited Actuals Special Education Maintenance of Effort 2023-24 Budget vs. Actual Comparison Year 2023-24 Budget by LEA (LB-B)

### 34 76505 0000000 Report SEMB D8A9AUSREN(2022-23)

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
	UNDUPLICATED PUPIL COUNT								4,040.
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,441,121.00	0.00	821,642.00	0.00	2,206,082.00	23,676,706.00		28,145,551
2000-2999	Classified Salaries	931,090.00	0.00	0.00	0.00	1,113,197.00	11,912,456.00		13,956,743
3000-3999	Employee Benefits	1,043,580.00	0.00	346,482.00	0.00	1,641,082.00	16,563,487.00		19,594,631
4000-4999	Books and Supplies	56,371.00	0.00	0.00	0.00	5,800.00	1,177,421.00		1,239,592
5000-5999	Services and Other Operating Expenditures	492,322.00	0.00	2,950.00	55,632.00	3,063.00	14,865,876.00		15,419,843
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	522,235.00		522,235
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00		45,000
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		(
	Total Direct Costs	4,009,484.00	0.00	1,171,074.00	55,632.00	4,969,224.00	68,718,181.00	0.00	78,923,59
7310	Transfers of Indirect Costs	3,769,776.00	0.00	0.00	0.00	24,234.00	0.00		3,794,010
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		
	Total Indirect Costs	3,769,776.00	0.00	0.00	0.00	24,234.00	0.00	0.00	3,794,010
	TOTAL COSTS	7,779,260.00	0.00	1,171,074.00	55,632.00	4,993,458.00	68,718,181.00	0.00	82,717,60
STATE AND LOO	CAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,212,984.00	0.00	821,642.00	0.00	1,605,891.00	23,071,339.00		26,711,85
2000-2999	Classified Salaries	931,090.00	0.00	0.00	0.00	33,514.00	7,379,261.00		8,343,86
3000-3999	Employee Benefits	976,707.00	0.00	346,482.00	0.00	797,914.00	13,767,490.00		15,888,59
4000-4999	Books and Supplies	37,071.00	0.00	0.00	0.00	4,200.00	1,023,495.00		1,064,76
5000-5999	Services and Other Operating Expenditures	491,022.00	0.00	2,950.00	55,632.00	900.00	14,858,536.00		15,409,040
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	522,235.00		522,23
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00		45,000
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		(
	Total Direct Costs	3,693,874.00	0.00	1,171,074.00	55,632.00	2,442,419.00	60,622,356.00	0.00	67,985,35
7310	Transfers of Indirect Costs	3,164,216.00	0.00	0.00	0.00	0.00	0.00		3,164,210
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		(
	Total Indirect Costs	3,164,216.00	0.00	0.00	0.00	0.00	0.00	0.00	3,164,216
	TOTAL BEFORE OBJECT 8980	6,858,090.00	0.00	1,171,074.00	55,632.00	2,442,419.00	60,622,356.00	0.00	71,149,57
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)					-			3,736,677
	TOTAL COSTS								74,886,248

### Unaudited Actuals Special Education Maintenance of Effort 2023-24 Budget vs. Actual Comparison Year 2023-24 Budget by LEA (LB-B)

34 76505 0000000 Report SEMB D8A9AUSREN(2022-23)

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
1000-1999	Certificated Salaries	111,286.00	0.00	0.00	0.00	127,926.00	469,640.00		708,852.00
2000-2999	Classified Salaries	87,150.00	0.00	0.00	0.00	0.00	3,527,558.00		3,614,708.00
3000-3999	Employ ee Benefits	71,198.00	0.00	0.00	0.00	40,023.00	1,920,921.00		2,032,142.00
4000-4999	Books and Supplies	2,742.00	0.00	0.00	0.00	0.00	482,140.00		484,882.00
5000-5999	Services and Other Operating Expenditures	2,234.00	0.00	0.00	0.00	0.00	1,348,675.00		1,350,909.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	422,235.00		422,235.00
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
	Total Direct Costs	274,610.00	0.00	0.00	0.00	167,949.00	8,171,169.00	0.00	8,613,728.00
7310	Transfers of Indirect Costs	428,688.00	0.00	0.00	0.00	0.00	0.00		428,688.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	428,688.00	0.00	0.00	0.00	0.00	0.00	0.00	428,688.00
	TOTAL BEFORE OBJECT 8980	703,298.00	0.00	0.00	0.00	167,949.00	8,171,169.00	0.00	9,042,416.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,736,677.00
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)								30,134,858.00
	TOTAL COSTS								42,913,951.00

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

### Unaudited Actuals Special Education Maintenance of Effort 2023-24 Budget vs. Actual Comparison Year 2022-23 Expenditures by LEA (LE-B)

34 76505 0000000 Report SEMB D8A9AUSREN(2022-23)

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)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
Res Presser	UNDUPLICATED PUPIL COUNT									4,040.00
TOTAL	EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,158,885.80	0.00	976,680.10	0.00	1,894,652.93	22,840,590.93	0.00		26,870,809.76
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	625,937.20	10,228,473.02	0.00		11,666,873.31
3000-3999	Employ ee Benefits	876,912.02	0.00	381,842.09	0.00	1,119,956.86	14,558,479.86	0.00		16,937,190.83
4000-4999	Books and Supplies	34,095.98	0.00	0.00	0.00	52,094.05	790,129.83	0.00		876,319.86
5000-5999	Services and Other Operating Expenditures	527,748.84	0.00	5,899.08	55,632.00	17,028.39	16,300,450.88	0.00		16,906,759.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08	0.00		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00	0.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,410,105.73	0.00	1,364,421.27	55,632.00	3,722,786.37	65,186,076.60	0.00	0.00	73,739,021.97
7310	Transfers of Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00	0.00		5,306,444.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	16,796,667.08								16,796,667.08
	Total Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00	0.00	0.00	5,306,444.54
	TOTAL COSTS	8,684,785.60	0.00	1,364,421.27	55,632.00	3,754,551.04	65,186,076.60	0.00	0.00	79,045,466.51
FEDERAL EXPE	NDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	184,483.98	0.00	97,146.43	0.00	581,631.47	1,002,774.48	0.00		1,866,036.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	625,342.52	4,173,304.76	0.00		4,798,647.28
3000-3999	Employ ee Benefits	52,949.74	0.00	29,503.79	0.00	540,962.29	2,564,053.57	0.00		3,187,469.39
4000-4999	Books and Supplies	5,890.18	0.00	0.00	0.00	76.31	14,310.63	0.00		20,277.12
5000-5999	Services and Other Operating Expenditures	920.03	0.00	381.41	0.00	2,225.79	195,410.68	0.00		198,937.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	244,243.93	0.00	127,031.63	0.00	1,750,238.38	7,949,854.12	0.00	0.00	10,071,368.06
7310	Transfers of Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00		816,615.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00	0.00	816,615.88
	TOTAL BEFORE OBJECT 8980	1,029,095.14	0.00	127,031.63	0.00	1,782,003.05	7,949,854.12	0.00	0.00	10,887,983.94
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,225,059.74
	TOTAL COSTS									8,662,924.20

### Unaudited Actuals Special Education Maintenance of Effort 2023-24 Budget vs. Actual Comparison Year 2022-23 Expenditures by LEA (LE-B)

34 76505 0000000 Report SEMB D8A9AUSREN(2022-23)

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)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOC	AL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	974,401.82	0.00	879,533.67	0.00	1,313,021.46	21,837,816.45	0.00		25,004,773.40
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	594.68	6,055,168.26	0.00		6,868,226.03
3000-3999	Employee Benefits	823,962.28	0.00	352,338.30	0.00	578,994.57	11,994,426.29	0.00		13,749,721.44
4000-4999	Books and Supplies	28,205.80	0.00	0.00	0.00	52,017.74	775,819.20	0.00		856,042.74
5000-5999	Services and Other Operating Expenditures	526,828.81	0.00	5,517.67	55,632.00	14,802.60	16,105,040.20	0.00		16,707,821.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08	0.00		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00	0.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,165,861.80	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	0.00	63,667,653.91
7310	Transfers of Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00	0.00		4,489,828.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	16,796,667.08				Construction (COM)				16,796,667.08
	Total Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,489,828.66
	TOTAL BEFORE OBJECT 8980	7,655,690.46	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	0.00	68,157,482.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								Section of	2,225,059.74
	TOTAL COSTS									70,382,542.31
LOCAL EXPE	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	53,358.16	0.00	0.00	0.00	132,483.00	594,544.08	0.00		780,385.24
2000-2999	Classified Salaries	83,847.87	0.00	0.00	0.00	0.00	3,259,013.29	0.00		3,342,861.16
3000-3999	Employ ee Benefits	49,244.64	0.00	(7.80)	0.00	47,933.97	1,614,541.11	0.00		1,711,711.92
4000-4999	Books and Supplies	2,717.32	0.00	0.00	0.00	0.00	535,698.52	0.00		538,415.84
5000-5999	Services and Other Operating Expenditures	86,288.41	0.00	0.00	0.00	13,852.93	1,869,565.67	0.00		1,969,707.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	355,853.84	0.00		355,853.84
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	275,456.40	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	0.00	8,698,935.01
7310	Transfers of Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00		650,243.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,243.13
	TOTAL BEFORE OBJECT 8980	925,699.53	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	0.00	9,349,178.14

Twin Rivers Unified Sacramento County			Unaudited Act ducation Mainte dget vs. Actual ( Expenditures b	nance of Effort Comparison Year	r					34 76505 0000000 Report SEMB AUSREN(2022-23)
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)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,225,059.74
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) TOTAL COSTS									29,231,137.33 40,805,375.21

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

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### SELPA: Twin Rivers Unified (CY)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subsequentry.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

#### SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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 the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. 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 costly program, as determined by the SEA, because the child:

a. 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:

		*****
Total exempt reductions	0.00	0.00

SECTION 2

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

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.

Local Only

State and Local

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### SELPA: Twin Rivers Unified (CY)

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 the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300,226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [RL. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
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)	0.00	(b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)	
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), Av ailable for MOE reduction).		

If (b) is less than (a).			
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).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

### Unaudited Actuals Special Education Maintenance of Effort 2023-24 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

34 76505 0000000 Report SEMB D8A9AUSREN(2022-23)

#### SELPA: Twin Rivers Unified (CY)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts	Actual Expenditures	
		(LB-B Worksheet)	Comparison Year	Difference
		FY 2023-24	2022-23	(A - B)
A. COMBINED	STATE AND LOCAL EXPENDITURES METHOD			
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	82,717,605.00		
	b. Less: Expenditures paid from federal sources	7,831,357.00		
	c. Expenditures paid from state and local sources	74,886,248.00	70,382,542.31	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		70,382,542.31	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	74,886,248.00	70,382,542.31	4,503,705.69
	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			

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 combination of state and local expenditures.

		Budgeted Amounts	Comparison Year	
		FY 2023-24	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 state and local expenditures.			
	a. Total special education expenditures	82,717,605.00		
	b. Less: Expenditures paid from federal sources	7,831,357.00		
	c. Expenditures paid from state and local sources	74,886,248.00	70,382,542.31	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		70,382,542.31	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	74,886,248.00	70,382,542.31	
	d. Special education unduplicated pupil count	4,040.00	4,040.00	
	e. Per capita state and local expenditures (A2c/A2d)	18,536.20	17,421.42	1,114.7

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 expenditures.

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# SELPA: Twin Rivers Unified (CY)

### B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	2022-23	Difference
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	42,913,951.00	40,805,375.21	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		40,805,375.21	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	42,913,951.00	40,805,375.21	2,108,575.79
	If the difference in Column C for the Section 2.P.1 is positive or zero, the MOE aligibility requirement is not based on the level	evpenditures enhu		

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 expenditures only.

		Budget	Comparison Year	
		FY 2023-24	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 per capita local expenditures			
	a. Expenditures paid from local sources	42,913,951.00	40,805,375.21	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		40,805,375.21	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	42,913,951.00	40,805,375.21	
	b. Special education unduplicated pupil count	4,040.00	4,040.00	
	c. Per capita local expenditures (B2a/B2b)	10,622.27	10,100.34	521.92
	If the difference in Column C for the Section 3 R 2 is positive or zero, the MOE eligibility requirement is met based on the per c	anita local expenditures	only	

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.

Kate Ingersoll	916-566-1600 #31112
Contact Name	Telephone Number
Executive Director Fiscal Services	
Title	Email Address