

300 South C Street, Tustin, CA 92780-3695. (714) 730-7301. FAX (714) 731-5399. www.tustin.k12.ca.us

September 12, 2023

Orange County Department of Education Howard Marinier – Executive Director, Business Services 200 Kalmus Drive Costa Mesa, CA 92628

Subject: Tustin 2022-23 Unaudited Actuals and 2023-24 Budget Updates

Dear Howard:

On September 11, 2023, Tustin Unified School District Board of Education adopted 2022-23 Unaudited Actuals Reports along with approving 2023-24 Budget Updates in accordance with Education Code 42127 and 41010.

Enclosed are the following reports for your review:

- District Certification Page
- Power Point Presentation
- Complete SACS Reports (2022-23 Unaudited Actuals, 2023-24 Budget Updates, and other Supplemental Reports)
- Board Resolution for the GANN Limit Report
- Board Resolution for the Committed Fund Balance
- LCFF Calculation

The following files were sent to you via e-mail: LCFF Calculator and Board Presentation

The SACS file was also submitted/promoted to you.

Please let me know if you have any questions. I can be reached at (714) 730-7301, extension 51354 or nnguyen@tustin.k12.ca.us.

Sincerely,

Nam Nguyen

Senior Director, Business Services

Enc.

Tustin Unified Orange County

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

30 73643 0000000 Form CA D8AM2ZZJJ8(2022-23)

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. Thi approved and filed by the governing board of the school of	s report was prepared in accordance with Education Code Section 41010 and is hereby listrict pursuant to Education Code Section 42100.
Signed: Clerk / Secretary of the Governi (Original signature require	
To the Superintendent of Public Instruction:	
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This to Education Code Section 42100.	report has been verified for accuracy by the County Superintendent of Schools pursuant
Signed:	Date:
County Superintendent/Design	gnee
(Original signature require	
For additional information on the unaudited actual reports,	please contact:
For County Office of Education:	For School District:
Dean West	Harold Sullins
Name	Name
Assoc Superintendent, Business Services	Chief Financial Officer
Title	Title
(714) 966-4229	(714) 730-7301
Telephone	Telephone
DWest@ocde.us	hsullins@tustin.k12.ca.us
E-mail Address	E-mail Address

9/12/23, 6:12 PM Print Item



BOARD OF EDUCATION - REGULAR MEETING 09/11/2023 06:00 PM

Tustin Unified School District - Board Room 300 South C Street Tustin, CA 92780

Printed: 9/12/2023 6:12 PM PT

ITEM: VI.A. 2022-23 UNAUDITED ACTUALS FINANCIAL REPORTS AND 2023-24 BUDGET UPDATE 🕢



Rationale

SUBMITTED BY:

Harold Sullins, Chief Financial Officer

PREPARED BY:

Harold Sullins, Chief Financial Officer

BACKGROUND INFORMATION:

In accordance with Education Code Section 42100, each school district's governing board must approve the Unaudited Actuals Financial Reports for the prior fiscal year ending June 30 by September 15. It represents the final accounting funds for the fiscal year ending June 30, 2023. Following approval of the unaudited reports, the District's independent auditing firm will review and confirm the information contained in the report as part of the District's 2022-23 annual financial audit.

CURRENT CONSIDERATIONS:

The Unaudited Actuals Financial Report reflects all activities from July 1, 2022, through June 30, 2023, including the ending fund balances of all funds. During the 2023-24 Budget adoption process, the beginning balances for all funds represented the estimated ending fund balances from 2022-23. The 2023-24 fiscal year beginning balances for all funds will now reflect the actual ending fund balances from 2022-23.

The Tustin Unified School District must submit final year-end actual revenues and expenditures to the Board of Education for approval and file all necessary documents with the County Superintendent of Schools. All reports have been completed within the state guidelines set forth by the California Department of Education.

Recommendation

It is recommended that the Board of Education approve the 2022-23 Unaudited Actuals Financial Reports for all funds as presented by staff.

Financial Impact

No fiscal impact.

Supporting Documents

2022-23 Unaudited Actuals and 2023-24 Current Budget (BA 09-11-23)

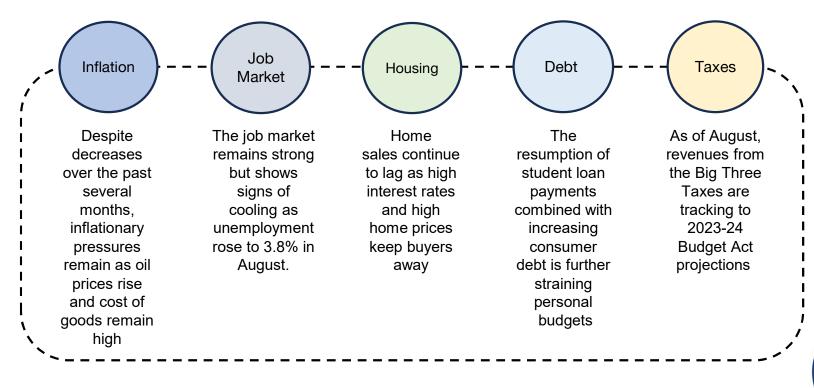


Agenda

- 1. Economic Outlook
- 2. Year End Review
- 3. Future Budget Updates
- 4. Next Steps



Economic Outlook





Revenues

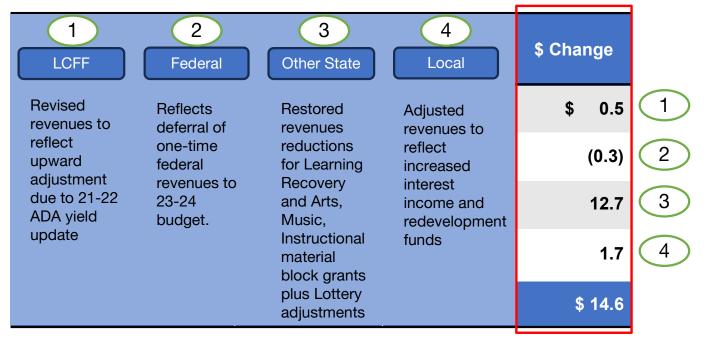
In Millions

REVENUES	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	\$ Change
LCFF Source	\$ 250.3	\$ 250.8	\$ 0.5
Federal	26.4	26.1	(0.3)
Other State	79.6	92.3	12.7
Other Local	16.8	18.5	1.7
TOTAL REVENUES	\$ 373.1	\$ 387.7	\$ 14.6



Major Changes to Revenues

In Millions





Revenues Where Our Funding Comes From?



Tustin Unified School District

Expenditures and Other Financing Sources/Uses

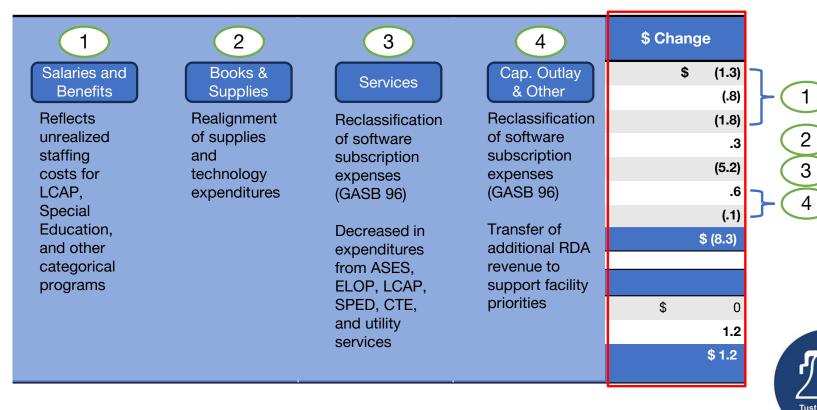
In Millions

EXPENDITURES	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	\$ Change
Certificated	\$ 139.7	\$ 138.4	\$ (1.3)
Classified	52.5	51.7	(8.)
Employee Benefits	86.7	84.9	(1.8)
Books/Supplies	14.6	14.9	.3
Services and Operations	41.1	35.9	(5.2)
Capital Outlay	3.6	4.2	.6
Other Outgo	3.8	3.7	(.1)
TOTAL EXPENDITURES	\$ 342.0	\$ 333.7	\$ (8.3)
OTHER FINANCING SOURCES/USES			
Transfers In	\$ 0	\$ 0	\$ 0
Transfers Out	4.9	6.1	1.2
TOTAL OTHER FINANCING SOURCES/USES	\$ 4.9	\$ 6.1	\$ 1.2



Major Changes To Expenditures

In Millions



School District

Expenditures How Our Dollars Are Spent?



Components of Ending Fund Balance

In Millions

Components of Ending Fund Balance	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	\$ Change
Non-Spendable	\$ 1.2	\$ 1.2	\$ 0
Reserve for Economic Uncertainty (3%)	10.4	10.2	(.2)
Restricted	54.9	70.7	15.8
Assigned	0	0	0
Committed	99.5	105.6	6.1
Undesignated	0	0	0
Total	\$ 166.0	\$ 187.7	\$ 21.7



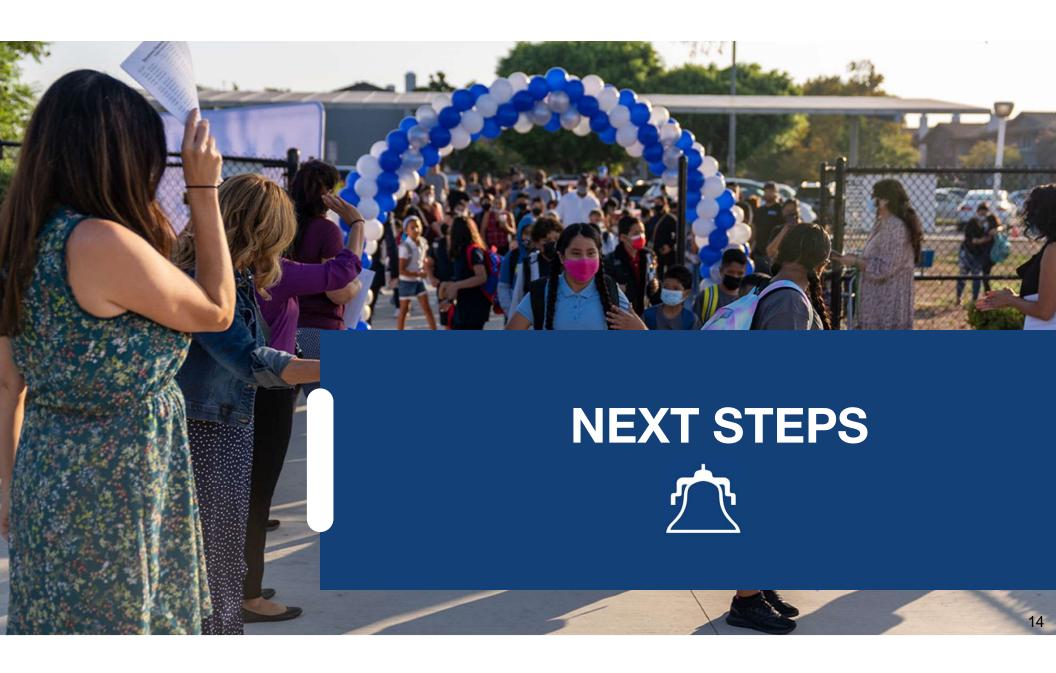


2023-24 Budget Updates

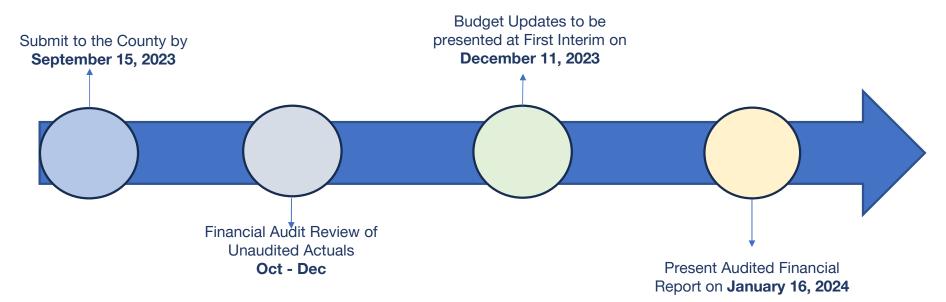
The following changes that occurred after budget adoption will be recognized during First Interim:

- Reduction of ELOP funding Projected (\$829,000)
- Addition of Prop 28 (Arts and Music) funding Estimated \$3.1 million
- Addition of LCFF Equity Multiplier funds Estimated \$191,806 (Hillview)
- Addition of Literacy Coaches and Reading Specialist Grant \$595,736 (Heideman)
- Addition of Lottery funding To be determined





Timeline



RESOLUTION NO. 09-33-23

RESOLUTION OF THE BOARD OF EDUCATION OF THE TUSTIN UNIFIED SCHOOL DISTRICT 2022-23 YEAR-END and 2023-24 REVISED BUDGET COMMITTED FUND BALANCES SEPTEMBER 11, 2023

WHEREAS school district governing boards are responsible for maintaining the fiscal solvency of the schools they govern;

WHEREAS GASB 54 established the category of committed fund balance in February 2009 to improve financial reporting by providing fund balance categories that are easy to understand:

WHEREAS the California Department of Education, on its website, urges school districts to commit to maintaining a prudent level of financial resources to protect against the need to reduce services due to temporary revenue shortfalls or unpredictable expenditures;

WHEREAS Senate Bill (SB) 751 established the threshold to cap the district reserves and limit school districts reserves to ten percent, which became effective 2022-23, pursuant to Education Code Section 42127.01(e);

WHEREAS healthy reserves will provide the District with a higher rating from the credit rating agencies and lower interest rates in the event the District needs to obtain a loan;

WHEREAS California's tax system relies heavily on income taxes paid by individuals and businesses, which are volatile revenue sources, and maintaining positive cash flow will diminish the need for loan(s) and the incurring associated costs;

WHEREAS the Governing Board of the Tustin Unified School District has established committed fund balances in the General Fund in conformance with GASB 54 and the standards and criteria established by the State Board of Education pursuant to Education Code section 33127;

WHEREAS the District is required to maintain a reserve for vacation liability as prescribed by GASB pronouncement #16 issued November 1992;

WHEREAS the District understands the ongoing fluctuations of funds received from the State as a result of the change in enrollment and the economy that can impact instructional curriculums;

WHEREAS the District recognizes the potential financial impact of increasing pension employer contribution rates established by CalSTRS and CalPERS each year;

WHEREAS the District can perform emergency repairs for facilities as needs arise that may affect school attendance and associated funding;

WHEREAS the District has established technology needs as a priority and has implemented a replacement strategy for student technology devices and peripherals;

WHEREAS the District is committed to providing adequate, safe, and clean schools for staff and students as prescribed in the District Operations Written Report;

WHEREAS the District recognizes the actuarial accrued liability attributable to retiree health benefits per GASB 43/45 as an obligation of the District;

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. It is hereby determined that the Reserves in the General Fund (01) and Special Reserve for Other Than Capital Projects Fund (17) for fiscal years 2022-23 and 2023-24 have been committed for the following purposes:

2023-24 COMMITTED RESERVES

Committed Reserves		2022-23 Unaudited Actuals		2023-24 July 1 B1 (Adopted 6-26-2023)		2023-24 Current Budget	
Vacation Liability	\$	2,398,439	\$	2.766,903	\$	2,398,439	
Declining Enrollment		3,000,000		3,000,000		3,000,000	
Local Protection		33,695,449		33,323,812		34,819,709	
Facilities Maintenance		9,000,262		9,000,262		9,000,262	
Technology Refresh		6,900,000		6,900,000		6,900,000	
Classroom Furniture		100,000		100,000		100,000	
Future School Opening		100,000		100,000		100,000	
One-Time Discretionary		37,866,950		30,795,908		32,278,078	
Textbook Adoption		6,000,000		6,000,000		6,000,000	
Pension Liability		-		3,400,000		3,400,000	
MAA/Medi-Cal Program -C/O		1,194,122		1,269,208		1,194,122	
LCAP Programs - C/O		4,023,474		-		4,023,474	
Anthem Health Reimbursement (HRA)		20,000		20,000		20,000	
Health & Welfare Insurance Rebate		1,524,738		1,524,738		1,524,738	
Health & Welfare Wellness Program -C/O		123,715		-		123,715	
School Local Programs -C/O		1,019,865		463,700		1,019,865	
2022-23 Committed Purchase Orders - C/O		652,533				652,533	
2022-23 GASB 31 Fair Market Value Adjustn:		(2,041,455)		- V		-	
Other Post-Employment Benefits (OPEB)		8,430,168		8,666,836		8,690,531	
Total Committed Reserves	\$	114.008.260	\$	107,331,367	\$	115,245,466	

2. The school district's governing Board reserves the authority to amend this committed reserve in the future by resolution as the need arises.

Date: September 11, 2023

Board President

Board Vice President

Board Clerk

Member

dember

STATE OF CALIFORNIA)) ss. COUNTY OF ORANGE)

I, Jonathan Stone, Clerk, Board of Education of the Tustin Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 11th day of September 2023, at which a quorum of such Board was present and acting throughout and for which an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES: J Abelove, A Damikolas, L Davis, J Laird, J Stone

NOES: None

ABSTAIN: None

ABSENT: None

Jonat an Stone, Clerk, Board of Education

Tustin Inified School District

RESOLUTION NO. 09-32-23

RESOLUTION OF THE BOARD OF TRUSTEES THE GANN LIMIT

Pursuant to Government Code 7902.1

- WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,
- WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,
- WHEREAS, the District must establish a revised Gann Limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;
- **NOW, THEREFORE**, the Board of Trustees of the Tustin Unified School District hereby resolves and declares as follows:

The actual appropriations limit for 2022-23 was \$187,459,367.39, and the appropriations in the 2022-23 budget did not exceed the limitations imposed by Article XIII-B of the California Constitution.

The appropriations limit for 2023-24 is estimated to be \$192,121,429.37.

BE IT FURTHER RESOLVED that the Board does provide public notice that the documentation used in determining the appropriations limit shall be available to the public at 300 South "C" Street, Tustin, California.

ADOPTED, SIGNED, AND APPROVED this 11th day of September 2023.

TUSTIN UNHIED SCHOOL DISTRICT

James H. Laird, President, Board of Education

Tustin Unified School District

Jonathan Stone, Clerk, Board of Education

Tustin Unified School District

STATE OF CALIFORNIA)
) ss
COUNTY OF ORANGE)

I, Jonathan Stone, Clerk, Board of Education of the Tustin Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 11th day of September 2023, at which a quorum of such Board was present and acting throughout and for which an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES: J Abelove, A Damikolas, L Davis, J Laird, J Stone

NOES: None

ABSTAIN: None

ABSENT: None

Jonathan Stone, Clerk, Board of Education

Tustin Unified School District

Tustin Unified (73643) - Unaudited Actuals with P2 and Annual ADA	v.24.1			PY1	v.24.1		8/2/2023		CY
LOCAL CONTROL FUNDING FORMULA				2022-23					2023-24
LCFF ENTITLEMENT CALCULATION									
	COLA &	Base Grant	Unduplicated		COLA &	Base Grant	Undupl		
	Augmentation	<u>Proration</u>	Pupil Percentage		<u>Augmentation</u>	Proration	Pupil Per	centage	
Calculation Factors	13.26%	0.00%	43.35% 43.35	i%	8.22%	0.00%	43.50%	43.50%	
	3-PY Average				3-PY Average				
	ADA Base		Supplemental Concenti		ADA Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	6,126.97 \$ 9,166	\$ 953	\$ 877 \$	- \$ 67,374,106	5,887.92 \$ 9,919			\$ -	\$ 70,088,2
Grades 4-6	4,790.10 9,304 3,554.07 9,580		807 831	- 48,431,057	4,643.44 10,069		876 902	-	50,822,4 37,843,7
Grades 7-8 Grades 9-12	7,947.55 11,102		988	- 36,999,952 - 98,379,540	3,358.23 10,367 7,815.40 12,015		1,072	-	104,722,0
Subtract Necessary Small School ADA and Funding		-	300	-		-	1,072		104,722,0
Total Base, Supplemental, and Concentration Grant	\$ 223,008,588	\$ 8,135,844	\$ 20,040,223 \$	- \$251,184,655	\$ 233,873,867	\$ 8,514,734	\$ 21,087,808	\$ -	\$ 263,476,
NSS Allowance	-			-	-				
TOTAL BASE	22,418.69 \$ 223,008,588	\$ 8,135,844	\$ 20,040,223 \$	- \$ 251,184,655	21,704.99 \$ 233,873,867	\$ 8,514,734	\$ 21,087,808	\$ -	\$ 263,476,4
ADD ONS:									
Targeted Instructional Improvement Block Grant				\$ 798,796	1				\$ 798,
Home-to-School Transportation (COLA added commencing 2023-24)				515,115	1				557,
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-	1				
Transitional Kindergarten (Commencing 2022-23)	TK ADA 303.96	TK Add-on rate	\$ 2,813.00	855,039	TK ADA 300.00	TK Add-on rate	\$ 3,044.23		913,
ECONOMIC RECOVERY TARGET PAYMENT LCFF Entitlement Before Adjustments				\$ 253,353,605					\$ 265,745,
Miscellaneous Adjustments					1				+ = 33,7 +3,
ADJUSTED LCFF ENTITLEMENT				\$ 253,353,605					\$ 265,745,
Local Revenue (including RDA)				(172,287,391)					(172,286,
Gross State Aid				\$ 81,066,214					\$ 93,459,
Education Protection Account Entitlement				(4,483,738)					(4,340,
Net State Aid				\$ 76,582,476					\$ 89,118,
MINIMUM STATE AID CALCULATION		42.42 P-+-	2022 22 4 D 4	N1/A		42.42 Data	2022 24 4 5 4		
		12-13 Rate	2022-23 ADA	N/A		12-13 Rate	2023-24 ADA		****
2012-13 RL/Charter Gen BG adjusted for ADA 2012-13 NSS Allowance (deficited)		\$ 5,271.21 \$ -	22,418.69	\$ 118,173,623		\$ 5,271.21 \$ -	21,704.99		\$ 114,411,
Vinimum State Aid Adjustments		ş -		-		ş -			
ess Current Year Property Taxes/In-Lieu				(172,287,391)					(172,286,
ess Education Protection Account Entitlement				(4,483,738)					(4,340,
Subtotal State Aid for Historical RL/Charter General BG				\$ -					\$
Categorical Minimum State Aid				16,088,640					16,088,
Charter School Categorical Block Grant adjusted for ADA		-	-			-	-		
Minimum State Aid Guarantee Before Proration Factor				\$ 16,088,640					\$ 16,088
Proration Factor				0.00%					Ć 16 000
Minimum State Aid Guarantee				\$ 16,088,640					\$ 16,088,
CHARTER SCHOOL MINIMUM STATE AID OFFSET					1				
CFF Entitlement				-	1				
Minimum State Aid plus Property Taxes including RDA Offset									
Minimum State Aid Prior to Offset				-	1				
Fotal Minimum State Aid with Offset					1				
State Aid Before Additional State Aid				\$ 76,582,476					\$ 89,118,
ADDITIONAL STATE AID				\$ -					\$
.CFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 76,582,476					\$ 89,118,
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)				\$ 253,353,605					\$ 265,745
Change Over Prior Year		11.45%	26,022,185			4.89%	12,392,325		
.CFF Entitlement Per ADA				11,301					12,
Per-ADA Change Over Prior Year		13.82%	1,372			8.34%	943		
Basic Aid Status (school districts only)				Non-Basic Aid					Non-Basic
CFF SOURCES INCLUDING EXCESS TAXES									
		_	Increase	2022-23			Increase		2023-2
		18.54%	11,980,076	\$ 76,582,476	1	16.37%	12,535,758		\$ 89,118,
		10.5470	11,500,070		1				
Education Protection Account				4,483,738					4,340,
State Aid Education Protection Account Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes		8.94% 0.00%	14,137,335			0.00% 0.00%	(692)		4,340, 172,286,



Tustin Unified

School District Transfer of Funds for County Served District Funded

Special Education - Special Day Class B-2 Special Education - NPS/LCI B-3 Extended Year Special Education B-4 Other County Operated Programs B-5 County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span) Funding for ADA Transferred at the Alternative Rate Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span) ADA Used for Transfer of Funds at the Alternative Rate Rate Rate Rate Rate Rate Rate Rat	rustiii Oliilleu	SCHOOL	District Harr	siei oi ruilus	ioi County Se	ei veu District i	rundeu
LCFF Rate A.1 Alternative Rate Reported by COE A.2 District of Residence ADA by Grade Span County Community Schools Special Education - Special Day Class Special Education - NPSILCI B-3 Extended Year Special Education Other County Operated Programs B-5 County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1 C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Reported by COE Funding for ADA Transferred at the Alternative Rate Rate Reported by COE (C-1 Funding for ADA Transferred at the Alternative Rate Rate Reported by COE (C-1 Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-4 Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 O O O O O Total Transfer for District of Residence by Grade							
Alternative Rate Reported by COE A-2 District of Residence ADA by Grade Span County Community Schools B-1 5.86 2.30 3.38 189.61 *County Opperated ADA from District MYP Data we Special Education - NPS/LCI Extended Year Special Education B-4 Other County Operated Programs B-5 County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 5.86 2.3 3.38 189.61 *County Opperated ADA from District MYP Data we County School Tuition Fund (Out-of-State Tuition) B-6 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False, else B-7 by grade span) C-2 5.86 2.3 3.38 189.61 FALSE FALS							7
District of Residence ADA by Grade Span County Community Schools Special Education - Special Day Class Special Education - NPS/LCI B-3 Extended Year Special Education B-4 County Operated Programs B-5 County School Tuttion Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-3 C-3 C-4 C-4 C-4 C-4 C-4 C-4 C-4 C-4 C-5 C-4 C-5 C-5 C-5 C-5 C-6 C-7	LCFF Rate	A-1	10,996.32	10,110.66	10,410.59	12,378.60	
County Community Schools Special Education - Special Day Class Special Education - NPS/LCI Special Education - NP	Alternative Rate Reported by COE	A-2	_	-	-	-	_
Special Education - Special Day Class Special Education - NPS/LCI Extended Year Special Education B-4 Other County Operated Programs B-5 County School Truition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1 *C-2 by grade span) C-3 C-4 C-4 C-4 C-4 C-4 C-4 C-4	District of Residence ADA by Grade Span						
Special Education - NPS/LCI B-3 Extended Year Special Education B-4 Other County Operated Programs B-5 County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1 *C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Reported by COE Funding for ADA Transferred at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else O) C-4 0 0 0 0 0 0 Total Transfer for District of Residence by Grade	County Community Schools	B-1	5.86	2.30	3.38	189.61	< County Opperated ADA from District MYP Data worksh
Extended Year Special Education B-4 Other County Operated Programs B-5 County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 C-3 ADA Used for Transferred at the LCFF Rate (A-1 *C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Eaported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 O O O O Total Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 O O O O O Total Transfer for District of Residence by Grade	Special Education - Special Day Class	B-2					
Other County Operated Programs County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 ADA Used for Transfer of Funds at the LCFF Rate (A-1*C-2 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1*C-2 by grade span) ADA Used for Transfer of Funds at the Alternative Rate Rate Reported by CC (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-3 ADA Used for Transferred at the Alternative Rate Rate Reported by CC (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 0 0 0 0 Total Transfer for District of Residence by Grade	Special Education - NPS/LCI	B-3					
County School Tuition Fund (Out-of-State Tuition) B-6 Total District of Residence ADA (Sum of B-1 through B-6) B-7 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span) C-2 5.86 C-3 ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span) C-2 5.86 C-3 ADA Used for Transfer of Funds at the Alternative Rate Rate Reported by COE Funding for ADA Transfer of Funds at the Alternative Rate Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 0 0 0 0 0 Total Transfer of District of Residence by Grade	Extended Year Special Education	B-4					
Total District of Residence ADA (Sum of B-1 through B-6) B-7 5.86 2.3 3.38 189.61 Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1 ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 5.86 2.3 3.38 189.61 FALSE C-2 5.86 2.3 3.38 189.61 C-2 5.86 C-2 5.86 C-3 3.38 189.61 C-2 5.86 C-3 3.98 189.61 C-2 5.86 C-3 5.86 C-4 0 0 0 0 0 0 0 0 Total Transfer for District of Residence by Grade	Other County Operated Programs	B-5					
Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1 *C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 0 0 0 0 Total Transfer for District of Residence by Grade	County School Tuition Fund (Out-of-State Tuition)	B-6					
Calculation of Funding by Grade Span District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 Funding for ADA Transferred at the LCFF Rate (A-1 * C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 C-5 O O O O Total Transfer for District of Residence by Grade							
District of Residence Agrees to Alternative Transfer Rate Reported by COE ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 5.86 2.3 3.38 189.61 Funding for ADA Transferred at the LCFF Rate (A-1 * C-2 by grade span) C-3 64,438 23,255 35,188 2,347,106 C-4 0 0 0 0 Tunding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-4 0 0 0 0 Total Transfer for District of Residence by Grade	B-6)	B-7	5.86	2.3	3.38	189.61	
C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2 5.86 2.3 3.38 189.61 Funding for ADA Transferred at the LCFF Rate (A-1 * C-2 by grade span) C-3 ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 O O O O Total Transfer for District of Residence by Grade		C-1	FALSE				
grade span) C-2 5.86 2.3 3.38 189.61 Funding for ADA Transferred at the LCFF Rate (A-1 * C-2 by grade span) C-3 64,438 23,255 35,188 2,347,106 ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 0 0 0 0 Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 0 0 0 0 0 Total Transfer for District of Residence by Grade	ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for		FALSE				
* C-2 by grade span) C-3 64,438 23,255 35,188 2,347,106 ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4 0 0 0 0 Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 0 0 0 0 0 0 0 0 0	grade span)	C-2	5.86	2.3	3.38	189.61	_
Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 O O O O O Total Transfer for District of Residence by Grade		C-3	64,438	23,255	35,188	2,347,106	
Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5 O O O O Total Transfer for District of Residence by Grade	Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where						
(A-2 * Č-4 by grade span) C-5 0 0 0 0 Total Transfer for District of Residence by Grade	Alternative Rate = True; else 0)	C-4	0	0	0	0)
·		C-5	0	0	0	0	
· · · · · · · · · · · · · · · · · · ·		C-6	64,438	23,255	35,188	2,347,106	

SCHOOL DISTRICT SUMMARY

for all Grade Spans)

Total District of Residence ADA and Funding [EC 2576]

Total Transfer for District of Residence (Sum of C-6

ADA Funding

2,469,987

C-7

Grades TK/K - 3 (Sum of all records B-7/C-6, Grades			
TK/K-3)	D-1	5.86	64,438
Grades 4 - 6 (Sum of all records B-7/C-6, Grades 4-6)	D-2	2.3	23,255
Grades 7 - 8 (Sum of all records B-7/C-6, Grades 7-8)	D-3	3.38	35,188
Grades 9 - 12 (Sum of all records B-7/C-6, Grades 9-12)	D-4	189.61	2,347,106
Total Funding Transferred [(Sum of all records C-7) * 1]	D-5		-2,469,987

Printed: 8/31/2023 8:36 AM

G = General Ledger Data; S = Supplemental Data

	Data Supplied For:					
Form						
01	General Fund/County School Service Fund	GS	GS			
08	Student Activity Special Revenue Fund	G	G			
09	Charter Schools Special Revenue Fund					
10	Special Education Pass-Through Fund					
11	Adult Education Fund	G	G			
12	Child Dev elopment Fund	G	G			
13	Cafeteria Special Revenue Fund	G	G			
14	Deferred Maintenance Fund	G	G			
15	Pupil Transportation Equipment Fund					
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G			
18	School Bus Emissions Reduction Fund					
19	Foundation Special Revenue Fund					
20	Special Reserve Fund for Postemploy ment Benefits					
21	Building Fund	G	G			
25	Capital Facilities Fund	G	G			
30	State School Building Lease- Purchase Fund					
35	County School Facilities Fund	G	G			
40	Special Reserve Fund for Capital Outlay Projects	G	G			
49	Capital Project Fund for Blended Component Units	G	G			

			D8AM2ZZJJ8(2022-23)
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Caf eteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Priv ate-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
А	Av erage Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

30 73643 0000000 Form TC D8AM2ZZJJ8(2022-23)

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

	-		20	22-23 Unaudited Actual	s				
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	250,776,066.28	0.00	250,776,066.28	262,717,418.00	0.00	262,717,418.00	4.8%
2) Federal Revenue		8100-8299	0.00	26,108,377.76	26,108,377.76	0.00	24,260,722.00	24,260,722.00	-7.1%
3) Other State Revenue		8300-8599	8,083,520.46	84,192,100.76	92,275,621.22	8,232,735.00	69,913,660.00	78,146,395.00	-15.3%
4) Other Local Revenue		8600-8799	12,581,941.09	5,895,874.44	18,477,815.53	11,156,555.00	4,869,781.00	16,026,336.00	-13.3%
5) TOTAL, REVENUES			271,441,527.83	116,196,352.96	387,637,880.79	282,106,708.00	99,044,163.00	381,150,871.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	104,526,558.45	33,820,319.08	138,346,877.53	108,289,705.00	37,356,802.00	145,646,507.00	5.3%
2) Classified Salaries		2000-2999	29,490,037.85	22,181,141.48	51,671,179.33	32,189,562.00	26,516,768.00	58,706,330.00	13.6%
3) Employ ee Benefits		3000-3999	50,183,984.85	34,759,784.91	84,943,769.76	56,071,474.00	46,003,499.00	102,074,973.00	20.2%
4) Books and Supplies		4000-4999	9,727,555.55	5,206,974.01	14,934,529.56	9,302,956.00	6,048,692.00	15,351,648.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	23,133,918.53	12,728,328.29	35,862,246.82	25,278,645.00	13,748,047.00	39,026,692.00	8.8%
6) Capital Outlay		6000-6999	3,075,620.01	1,078,452.11	4,154,072.12	325,126.00	4,930,274.00	5,255,400.00	26.5%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,651,776.52	1,479,931.93	4,131,708.45	2,964,696.00	1,440,000.00	4,404,696.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,867,446.58)	1,467,619.58	(399,827.00)	(3,147,681.00)	2,704,600.00	(443,081.00)	10.8%
9) TOTAL, EXPENDITURES			220,922,005.18	112,722,551.39	333,644,556.57	231,274,483.00	138,748,682.00	370,023,165.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,519,522.65	3,473,801.57	53,993,324.22	50,832,225.00	(39,704,519.00)	11,127,706.00	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	2,590,422.30	6,090,422.30	3,500,000.00	0.00	3,500,000.00	-42.5%
2) Other Sources/Uses									
a) Sources		8930-8979	30,400.00	0.00	30,400.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,658,864.74)	36,658,864.74	0.00	(45,341,737.00)	45,341,737.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,128,464.74)	34,068,442.44	(6,060,022.30)	(48,841,737.00)	45,341,737.00	(3,500,000.00)	-42.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,391,057.91	37,542,244.01	47,933,301.92	1,990,488.00	5,637,218.00	7,627,706.00	-84.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2022	2-23 Unaudited Actual	s		2023-24 Budget		% Diff Column C & F
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%
2) Ending Balance, June 30 (E + F1e)			116,976,240.03	70,678,357.31	187,654,597.34	118,966,728.03	76,315,575.31	195,282,303.34	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	443,564.80	0.00	443,564.80	443,565.00	0.00	443,565.00	0.0%
Prepaid Items		9713	422,533.12	0.00	422,533.12	422,533.00	0.00	422,533.00	0.0%
All Others		9719	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
b) Restricted		9740	0.00	70,678,357.31	70,678,357.31	0.00	76,315,575.31	76,315,575.31	8.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	105,578,092.11	0.00	105,578,092.11	106,554,935.03	0.00	106,554,935.03	0.9%
Vacation Liability	0000	9760	2,398,439.00		2,398,439.00			0.00	
Declining Enrollment	0000	9760	3,000,000.00		3, 000, 000. 00			0.00	
Local Protection	0000	9760	33, 695, 449. 24		33, 695, 449. 24			0.00	
Facilities Maintenance	0000	9760	9,000,262.00		9,000,262.00			0.00	
Technology Refresh	0000	9760	6,900,000.00		6, 900, 000. 00			0.00	
Classroom Furniture	0000	9760	100,000.00		100,000.00			0.00	
Future School Opening	0000	9760	100,000.00		100,000.00			0.00	
One-Time Discretionary	0000	9760	37,866,950.24		37, 866, 950. 24			0.00	
Textbook Adoption	0000	9760	6,000,000.00		6,000,000.00			0.00	
MAA/Medi-Cal Programs - C/O	0000	9760	1,194,122.00		1, 194, 122.00			0.00	
LCAP Programs - C/O	0000	9760	4,023,474.00		4,023,474.00			0.00	
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00		20,000.00			0.00	
Health & Welfare Insurance Rebate	0000	9760	1,524,738.00		1,524,738.00			0.00	
Wellness Program - C/O	0000	9760	123,715.00		123,715.00			0.00	
School/Other Instructional Progs - C/O	0000	9760	1,019,865.00		1,019,865.00			0.00	
2022-23 Purchase Orders - C/O	0000	9760	652, 533.00		652,533.00			0.00	
2022-23 GASB 31 Fair Market Value Adjustment	0000	9760	(2,041,455.37)		(2,041,455.37)			0.00	
Vacation Liability	0000	9760			0.00	2,398,439.00		2, 398, 439.00	
Declining Enrollment	0000	9760			0.00	3,000,000.00		3,000,000.00	
Local Protection	0000	9760			0.00	34,819,709.20		34,819,709.20	
Facilities Maintenance	0000	9760			0.00	9,000,262.00		9,000,262.00	

Description Process				2022-23 Unaudited Actuals 2023-24 Budget						
Classoon Fundame	Description	Resource Codes				col. A + B			col. D + E	Column
Future School Opening 0000 9700 0750 0.00 0.00 0.000 0	Technology Refresh	0000	9760			0.00	6,900,000.00		6,900,000.00	
Control	Classroom Furniture	0000	9760			0.00	100,000.00		100,000.00	
Testbook Adoption 0000 9780 00000 9780 00000 9780 00000 9780 00000 9780 00000 9780 00000 9780 00000 9780 00000 9780 00000 9780	Future School Opening	0000	9760			0.00	100,000.00		100,000.00	
MAAMed-Cal Programs - C(0 000) 9790 9790 000 9790 000 000 9790 000 9790 000 00	One-Time Discretionary	0000	9760			0.00	32, 278, 077. 83		32, 278, 077. 83	
Anthem Heath Rembursement (HRA)	Textbook Adoption	0000	9760			0.00	6,000,000.00		6,000,000.00	
Health & Walfarts Insurance Rebattle	MAA/Medi-Cal Programs - C/O	0000	9760			0.00	1, 194, 122.00		1, 194, 122.00	
Wellness - C/O	Anthem Health Reimbursement (HRA)	0000	9760			0.00	20,000.00		20,000.00	
Pension Liability	Health & Welfare Insurance Rebate	0000	9760			0.00	1,524,738.00		1,524,738.00	
CLCAP Programs - C/O	Wellness - C/O	0000	9760			0.00	123,715.00		123,715.00	
School/Other Instructional Progs - C/O 0000 9760 9	Pension Liability	0000	9760			0.00	3,400,000.00		3,400,000.00	
2022-23 Purchase Orders - C/O 0000 9760 85,933 o 86,933	LCAP Programs - C/O	0000	9760			0.00	4,023,474.00		4,023,474.00	
Clase Assignments	School/Other Instructional Progs - C/O	0000	9760			0.00	1,019,865.00		1,019,865.00	
Other Assignments 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2022-23 Purchase Orders - C/O	0000	9760			0.00	652,533.00		652,533.00	
A 10 11 12 13 13 14 14 15 15 15 15 15 15	d) Assigned									
Reserve for Economic Uncertainties 9789 10,192.050.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CASSETS	e) Unassigned/Unappropriated									
1) Cash	Reserve for Economic Uncertainties		9789	10,192,050.00	0.00	10,192,050.00	11,205,695.00	0.00	11,205,695.00	9.9%
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 2) 111 (2,041,455.37) 0,00 (2,04) 0,00 (Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 5) in Banks 9120 190,000.00 190,000	G. ASSETS									•
1) Fair Value Adjustment to Cash in County Treasury b) in Banks 9120 190,000.00 0.00 190,000.00 c) in Rev olving Cash Account 9130 150,000.00 0.00 150,000.00 d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 0.00 0.00 0.00 0.00 e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1) Cash									
County Treasury b) in Banks 9120 190,000.00 0.00 130,000.00 c) in Rev olving Cash Account 9130 150,000.00 0.00 150,000.00 d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 0.00 e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00	a) in County Treasury		9110	127,143,379.64	75,195,019.49	202,338,399.13				
c) in Revolving Cash Account 9130 150,000.00 0.00 150,000.00 d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 0.00 e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 2) Investments 9150 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00 0.00			9111	(2,041,455.37)	0.00	(2,041,455.37)				
d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 2) Investments 9150 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	b) in Banks		9120	190,000.00	0.00	190,000.00				
e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 2) Investments 9150 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 0.00 0.00	c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
2) Investments 9150 0.00 0.00 0.00 3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
3) Accounts Receivable 9200 5,177,552.69 19,127,998.54 24,305,551.23 4) Due from Grantor Government 9290 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
4) Due from Grantor Government 9290 0.00 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00 0.00	2) Investments		9150	0.00	0.00	0.00				
4) Due from Grantor Government 9290 0.00 0.00 0.00 0.00 5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00 0.00	3) Accounts Receivable		9200	5,177,552.69	19,127,998.54	24,305,551.23				
5) Due from Other Funds 9310 477,869.44 4,892.90 482,762.34 6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	4) Due from Grantor Government		9290	0.00	0.00	0.00				
6) Stores 9320 443,564.80 0.00 443,564.80 7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	5) Due from Other Funds		9310							
7) Prepaid Expenditures 9330 422,533.12 0.00 422,533.12 8) Other Current Assets 9340 0.00 0.00 0.00	6) Stores		9320							
8) Other Current Assets 9340 0.00 0.00 0.00	7) Prepaid Expenditures		9330							
	, i		9340							
	9) Lease Receiv able		9380	0.00	0.00	0.00				

			202	22-23 Unaudited Actual	5				
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
10) TOTAL, ASSETS			131,963,444.32	94,327,910.93	226,291,355.25		,		
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	6,415,439.50	9,322,633.98	15,738,073.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	8,550,470.79	2,590,422.30	11,140,893.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	21,294.00	11,736,497.34	11,757,791.34				
6) TOTAL, LIABILITIES			14,987,204.29	23,649,553.62	38,636,757.91				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			116,976,240.03	70,678,357.31	187,654,597.34				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	76,582,476.00	0.00	76,582,476.00	86,778,623.00	0.00	86,778,623.00	13.3%
Education Protection Account State Aid - Current Year		8012	4,483,738.00	0.00	4,483,738.00	4,331,868.00	0.00	4,331,868.00	-3.4%
State Aid - Prior Years		8019	(77,539.00)	0.00	(77,539.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	598,077.35	0.00	598,077.35	598,077.00	0.00	598,077.00	0.0%
Timber Yield Tax		8022	.11	0.00	.11	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	134,402,341.33	0.00	134,402,341.33	135,859,379.00	0.00	135,859,379.00	1.1%
Unsecured Roll Taxes		8042	3,959,612.46	0.00	3,959,612.46	4,094,779.00	0.00	4,094,779.00	3.4%
Prior Years' Taxes		8043	2,274,414.32	0.00	2,274,414.32	2,279,873.00	0.00	2,279,873.00	0.2%
Supplemental Taxes		8044	5,671,384.98	0.00	5,671,384.98	5,081,907.00	0.00	5,081,907.00	-10.4%
Education Revenue Augmentation Fund (ERAF)		8045	9,341,292.00	0.00	9,341,292.00	9,511,637.00	0.00	9,511,637.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,061,313.73	0.00	16,061,313.73	16,703,222.00	0.00	16,703,222.00	4.0%

			20	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			253,297,111.28	0.00	253,297,111.28	265,239,365.00	0.00	265,239,365.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,500,000.00)		(2,500,000.00)	(2,500,000.00)		(2,500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,045.00)	0.00	(21,045.00)	(21,947.00)	0.00	(21,947.00)	4.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			250,776,066.28	0.00	250,776,066.28	262,717,418.00	0.00	262,717,418.00	4.8%
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	3,937,782.00	3,937,782.00	0.00	3,937,782.00	3,937,782.00	0.0%
Special Education Discretionary Grants		8182	0.00	420,540.00	420,540.00	0.00	422,650.00	422,650.00	0.5%
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%
Title I, Part A, Basic	3010	8290		4,051,102.24	4,051,102.24		3,160,318.00	3,160,318.00	-22.0%
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		346,491.99	346,491.99		1,122,757.00	1,122,757.00	224.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		14,423.09	14,423.09		921,470.00	921,470.00	6,288.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

			202	22-23 Unaudited Actual	s				
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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		560,411.03	560,411.03		540,011.00	540,011.00	-3.6%
Career and Technical Education	3500-3599	8290		130,467.00	130,467.00		134,467.00	134,467.00	3.1%
All Other Federal Revenue	All Other	8290	0.00	16,647,160.41	16,647,160.41	0.00	14,021,267.00	14,021,267.00	-15.8%
TOTAL, FEDERAL REVENUE			0.00	26,108,377.76	26,108,377.76	0.00	24,260,722.00	24,260,722.00	-7.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		20,884,267.15	20,884,267.15		20,724,075.00	20,724,075.00	-0.8%
Prior Years	6500	8319		99,142.00	99,142.00		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	1,070,284.00	1,070,284.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	973,781.00	0.00	973,781.00	1,034,343.00	0.00	1,034,343.00	6.2%
Lottery - Unrestricted and Instructional Materials		8560	4,530,361.00	2,276,703.00	6,807,064.00	3,636,575.00	1,433,238.00	5,069,813.00	-25.5%
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		1,209,036.00	1,209,036.00		1,055,005.00	1,055,005.00	-12.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		829,197.39	829,197.39		1,160,644.00	1,160,644.00	40.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,579,378.46	57,823,471.22	60,402,849.68	3,561,817.00	45,540,698.00	49,102,515.00	-18.7%
TOTAL, OTHER STATE REVENUE			8,083,520.46	84,192,100.76	92,275,621.22	8,232,735.00	69,913,660.00	78,146,395.00	-15.3%
OTHER LOCAL REVENUE									

			20	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,590,422.30	2,590,422.30	0.00	0.00	0.00	-100.0%
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	4,039.85	0.00	4,039.85	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	1,357,764.94	0.00	1,357,764.94	1,100,000.00	0.00	1,100,000.00	-19.0%
Interest		8660	5,368,611.32	0.00	5,368,611.32	2,500,000.00	0.00	2,500,000.00	-53.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,041,455.37)	0.00	(2,041,455.37)	2,041,455.00	0.00	2,041,455.00	-200.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	576,776.25	576,776.25	0.00	373,573.00	373,573.00	-35.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,421,494.46	0.00	3,421,494.46	2,971,989.00	0.00	2,971,989.00	-13.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,471,485.89	2,728,675.89	7,200,161.78	2,543,111.00	4,496,208.00	7,039,319.00	-2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			20.	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,581,941.09	5,895,874.44	18,477,815.53	11,156,555.00	4,869,781.00	16,026,336.00	-13.3%
TOTAL, REVENUES			271,441,527.83	116,196,352.96	387,637,880.79	282,106,708.00	99,044,163.00	381,150,871.00	-1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,394,371.25	24,052,138.47	112,446,509.72	90,431,722.00	27,716,097.00	118,147,819.00	5.1%
Certificated Pupil Support Salaries		1200	4,009,711.25	6,941,391.65	10,951,102.90	4,807,673.00	7,127,920.00	11,935,593.00	9.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,753,274.65	1,580,077.59	12,333,352.24	11,179,788.00	1,589,417.00	12,769,205.00	3.5%
Other Certificated Salaries		1900	1,369,201.30	1,246,711.37	2,615,912.67	1,870,522.00	923,368.00	2,793,890.00	6.8%
TOTAL, CERTIFICATED SALARIES			104,526,558.45	33,820,319.08	138,346,877.53	108,289,705.00	37,356,802.00	145,646,507.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,632,416.58	12,506,322.81	16,138,739.39	3,767,000.00	15,458,533.00	19,225,533.00	19.1%
Classified Support Salaries		2200	11,126,880.80	7,973,161.50	19,100,042.30	12,221,246.00	8,426,426.00	20,647,672.00	8.1%
Classified Supervisors' and Administrators' Salaries	S	2300	3,663,251.72	837,333.33	4,500,585.05	3,751,664.00	952,537.00	4,704,201.00	4.5%
Clerical, Technical and Office Salaries		2400	9,270,362.21	751,426.86	10,021,789.07	10,536,996.00	622,064.00	11,159,060.00	11.3%
Other Classified Salaries		2900	1,797,126.54	112,896.98	1,910,023.52	1,912,656.00	1,057,208.00	2,969,864.00	55.5%
TOTAL, CLASSIFIED SALARIES			29,490,037.85	22,181,141.48	51,671,179.33	32,189,562.00	26,516,768.00	58,706,330.00	13.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,508,807.63	20,295,227.48	39,804,035.11	20,426,098.00	29,755,221.00	50,181,319.00	26.1%
PERS		3201-3202	6,507,445.14	5,308,500.19	11,815,945.33	7,915,666.00	6,414,045.00	14,329,711.00	21.3%
OASDI/Medicare/Alternative		3301-3302	3,641,560.44	2,156,683.66	5,798,244.10	4,196,625.00	2,520,831.00	6,717,456.00	15.9%

			20:	22-23 Unaudited Actual	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	16,603,164.47	6,016,180.30	22,619,344.77	20,063,131.00	6,482,916.00	26,546,047.00	17.4%
Unemployment Insurance		3501-3502	663,649.24	272,193.35	935,842.59	71,526.00	35,295.00	106,821.00	-88.6%
Workers' Compensation		3601-3602	1,706,134.98	710,999.93	2,417,134.91	1,719,112.00	795,191.00	2,514,303.00	4.0%
OPEB, Allocated		3701-3702	1,047,062.64	0.00	1,047,062.64	947,473.00	0.00	947,473.00	-9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	506,160.31	0.00	506,160.31	731,843.00	0.00	731,843.00	44.6%
TOTAL, EMPLOYEE BENEFITS			50,183,984.85	34,759,784.91	84,943,769.76	56,071,474.00	46,003,499.00	102,074,973.00	20.2%
BOOKS AND SUPPLIES									
Approvied Textbooks and Core Curricula Materials		4100	1,223,855.22	261.29	1,224,116.51	4,435,000.00	200,000.00	4,635,000.00	278.6%
Books and Other Reference Materials		4200	228,411.32	514,643.73	743,055.05	473,676.00	364,181.00	837,857.00	12.8%
Materials and Supplies		4300	3,719,182.41	3,347,347.27	7,066,529.68	3,203,477.00	4,686,731.00	7,890,208.00	11.7%
Noncapitalized Equipment		4400	4,514,250.87	1,344,721.72	5,858,972.59	1,134,803.00	797,780.00	1,932,583.00	-67.0%
Food		4700	41,855.73	0.00	41,855.73	56,000.00	0.00	56,000.00	33.8%
TOTAL, BOOKS AND SUPPLIES			9,727,555.55	5,206,974.01	14,934,529.56	9,302,956.00	6,048,692.00	15,351,648.00	2.8%
SERVICES AND OTHER OPERATING EXPENDITU	RES								
Subagreements for Services		5100	7,262,426.54	4,213,448.02	11,475,874.56	6,775,915.00	5,677,003.00	12,452,918.00	8.5%
Travel and Conferences		5200	287,310.59	144,706.46	432,017.05	284,255.00	123,665.00	407,920.00	-5.6%
Dues and Memberships		5300	114,348.99	7,851.29	122,200.28	167,780.00	7,699.00	175,479.00	43.6%
Insurance		5400 - 5450	2,131,538.60	0.00	2,131,538.60	2,456,405.00	0.00	2,456,405.00	15.2%
Operations and Housekeeping Services		5500	5,828,566.89	71,131.51	5,899,698.40	7,145,943.00	55,000.00	7,200,943.00	22.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	619,053.87	1,075,742.10	1,694,795.97	727,616.00	1,008,700.00	1,736,316.00	2.4%
Transfers of Direct Costs		5710	(25,190.55)	25,190.55	0.00	(17,975.00)	17,975.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,971.61)	0.00	(2,971.61)	(7,000.00)	0.00	(7,000.00)	135.6%
Professional/Consulting Services and Operating Expenditures		5800	6,164,823.68	7,176,526.79	13,341,350.47	7,003,010.00	6,858,005.00	13,861,015.00	3.9%
Communications		5900	754,011.53	13,731.57	767,743.10	742,696.00	0.00	742,696.00	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,133,918.53	12,728,328.29	35,862,246.82	25,278,645.00	13,748,047.00	39,026,692.00	8.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	749,609.65	749,609.65	0.00	4,430,274.00	4,430,274.00	491.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	365,395.50	73,361.44	438,756.94	168,291.00	300,000.00	468,291.00	6.7%

			2023	2-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	299,488.31	8,187.68	307,675.99	156,835.00	200,000.00	356,835.00	16.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	2,410,736.20	247,293.34	2,658,029.54	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			3,075,620.01	1,078,452.11	4,154,072.12	325,126.00	4,930,274.00	5,255,400.00	26.5%
OTHER OUTGO (excluding Transfers of Indirect C	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	655,140.47	655,140.47	0.00	615,000.00	615,000.00	-6.1%
Payments to County Offices		7142	2,469,987.00	824,791.46	3,294,778.46	2,673,934.00	825,000.00	3,498,934.00	6.2%
Payments to JPAs		7143	166,589.52	0.00	166,589.52	290,762.00	0.00	290,762.00	74.5%
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		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	15,200.00	0.00	15,200.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,651,776.52	1,479,931.93	4,131,708.45	2,964,696.00	1,440,000.00	4,404,696.00	6.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS	_							
Transfers of Indirect Costs		7310	(1,467,619.58)	1,467,619.58	0.00	(2,704,600.00)	2,704,600.00	0.00	0.0%

			202	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	(399,827.00)	0.00	(399,827.00)	(443,081.00)	0.00	(443,081.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,867,446.58)	1,467,619.58	(399,827.00)	(3,147,681.00)	2,704,600.00	(443,081.00)	10.8%
TOTAL, EXPENDITURES			220,922,005.18	112,722,551.39	333,644,556.57	231,274,483.00	138,748,682.00	370,023,165.00	10.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	_								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,500,000.00	2,590,422.30	6,090,422.30	3,500,000.00	0.00	3,500,000.00	-42.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	2,590,422.30	6,090,422.30	3,500,000.00	0.00	3,500,000.00	-42.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	30,400.00	0.00	30,400.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,400.00	0.00	30,400.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			20	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	(36,658,864.74)	36,658,864.74	0.00	(45,341,737.00)	45,341,737.00	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			(36,658,864.74)	36,658,864.74	0.00	(45,341,737.00)	45,341,737.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(40,128,464.74)	34,068,442.44	(6,060,022.30)	(48,841,737.00)	45,341,737.00	(3,500,000.00)	-42.2%

			20:	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	250,776,066.28	0.00	250,776,066.28	262,717,418.00	0.00	262,717,418.00	4.8%
2) Federal Revenue		8100-8299	0.00	26,108,377.76	26,108,377.76	0.00	24,260,722.00	24,260,722.00	-7.1%
3) Other State Revenue		8300-8599	8,083,520.46	84,192,100.76	92,275,621.22	8,232,735.00	69,913,660.00	78,146,395.00	-15.3%
4) Other Local Revenue		8600-8799	12,581,941.09	5,895,874.44	18,477,815.53	11,156,555.00	4,869,781.00	16,026,336.00	-13.3%
5) TOTAL, REVENUES			271,441,527.83	116,196,352.96	387,637,880.79	282,106,708.00	99,044,163.00	381,150,871.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		138,146,231.75	71,525,455.28	209,671,687.03	138,014,070.00	91,079,803.00	229,093,873.00	9.3%
2) Instruction - Related Services	2000-2999		26,592,109.38	7,077,676.05	33,669,785.43	27,977,480.00	5,267,820.00	33,245,300.00	-1.3%
3) Pupil Services	3000-3999		19,910,071.61	16,898,002.79	36,808,074.40	21,317,861.00	17,286,503.00	38,604,364.00	4.9%
4) Ancillary Services	4000-4999		284,254.21	3,002,544.63	3,286,798.84	76,016.00	4,913,725.00	4,989,741.00	51.8%
5) Community Services	5000-5999		392,255.55	8,283.00	400,538.55	408,928.00	0.00	408,928.00	2.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,648,329.57	1,567,305.85	15,215,635.42	19,029,518.00	2,704,600.00	21,734,118.00	42.8%
8) Plant Services	8000-8999		19,296,976.59	11,163,351.86	30,460,328.45	21,485,914.00	16,056,231.00	37,542,145.00	23.2%
9) Other Outgo	9000-9999	Except 7600- 7699	2,651,776.52	1,479,931.93	4,131,708.45	2,964,696.00	1,440,000.00	4,404,696.00	6.6%
10) TOTAL, EXPENDITURES			220,922,005.18	112,722,551.39	333,644,556.57	231,274,483.00	138,748,682.00	370,023,165.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,519,522.65	3,473,801.57	53,993,324.22	50,832,225.00	(39,704,519.00)	11,127,706.00	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	2,590,422.30	6,090,422.30	3,500,000.00	0.00	3,500,000.00	-42.5%
2) Other Sources/Uses									
a) Sources		8930-8979	30,400.00	0.00	30,400.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,658,864.74)	36,658,864.74	0.00	(45,341,737.00)	45,341,737.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,128,464.74)	34,068,442.44	(6,060,022.30)	(48,841,737.00)	45,341,737.00	(3,500,000.00)	-42.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,391,057.91	37,542,244.01	47,933,301.92	1,990,488.00	5,637,218.00	7,627,706.00	-84.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%

			202	22-23 Unaudited Actuals	s		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,585,182.12	33,136,113.30	139,721,295.42	116,976,240.03	70,678,357.31	187,654,597.34	34.3%
2) Ending Balance, June 30 (E + F1e)			116,976,240.03	70,678,357.31	187,654,597.34	118,966,728.03	76,315,575.31	195,282,303.34	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	443,564.80	0.00	443,564.80	443,565.00	0.00	443,565.00	0.0%
Prepaid Items		9713	422,533.12	0.00	422,533.12	422,533.00	0.00	422,533.00	0.0%
All Others		9719	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
b) Restricted		9740	0.00	70,678,357.31	70,678,357.31	0.00	76,315,575.31	76,315,575.31	8.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	105,578,092.11	0.00	105,578,092.11	106,554,935.03	0.00	106,554,935.03	0.9%
Vacation Liability	0000	9760	2,398,439.00		2,398,439.00			0.00	
Declining Enrollment	0000	9760	3,000,000.00		3,000,000.00			0.00	
Local Protection	0000	9760	33,695,449.24		33, 695, 449. 24			0.00	
Facilities Maintenance	0000	9760	9,000,262.00		9,000,262.00			0.00	
Technology Refresh	0000	9760	6,900,000.00		6,900,000.00			0.00	
Classroom Furniture	0000	9760	100,000.00		100,000.00			0.00	
Future School Opening	0000	9760	100,000.00		100,000.00			0.00	
One-Time Discretionary	0000	9760	37,866,950.24		37,866,950.24			0.00	
Textbook Adoption	0000	9760	6,000,000.00		6,000,000.00			0.00	
MAA/Medi-Cal Programs - C/O	0000	9760	1,194,122.00		1, 194, 122.00			0.00	
LCAP Programs - C/O	0000	9760	4,023,474.00		4,023,474.00			0.00	
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00		20,000.00			0.00	
Health & Welfare Insurance Rebate	0000	9760	1,524,738.00		1,524,738.00			0.00	
Wellness Program - C/O	0000	9760	123,715.00		123,715.00			0.00	
School/Other Instructional Progs - C/O	0000	9760	1,019,865.00		1,019,865.00			0.00	
2022-23 Purchase Orders - C/O	0000	9760	652,533.00		652,533.00			0.00	
2022-23 GASB 31 Fair Market Value Adjustment	0000	9760	(2,041,455.37)		(2,041,455.37)			0.00	
Vacation Liability	0000	9760			0.00	2,398,439.00		2,398,439.00	
Declining Enrollment	0000	9760			0.00	3,000,000.00		3,000,000.00	
Local Protection	0000	9760			0.00	34,819,709.20		34,819,709.20	

30 73643 0000000 Form 01 D8AM2ZZJJ8(2022-23)

			20	22-23 Unaudited Actua	Is		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columr C & F
Facilities Maintenance	0000	9760			0.00	9,000,262.00		9,000,262.00	
Technology Refresh	0000	9760			0.00	6, 900, 000.00		6,900,000.00	
Classroom Furniture	0000	9760			0.00	100,000.00		100,000.00	
Future School Opening	0000	9760			0.00	100,000.00		100,000.00	
One-Time Discretionary	0000	9760			0.00	32, 278, 077. 83		32, 278, 077. 83	
Textbook Adoption	0000	9760			0.00	6,000,000.00		6,000,000.00	
MAA/Medi-Cal Programs - C/O	0000	9760			0.00	1, 194, 122.00		1, 194, 122.00	
Anthem Health Reimbursement (HRA)	0000	9760			0.00	20,000.00		20,000.00	
Health & Welfare Insurance Rebate	0000	9760			0.00	1,524,738.00		1,524,738.00	
Wellness - C/O	0000	9760			0.00	123,715.00		123,715.00	
Pension Liability	0000	9760			0.00	3,400,000.00		3,400,000.00	
LCAP Programs - C/O	0000	9760			0.00	4,023,474.00		4,023,474.00	
School/Other Instructional Progs - C/O	0000	9760			0.00	1,019,865.00		1,019,865.00	
2022-23 Purchase Orders - C/O	0000	9760			0.00	652,533.00		652,533.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,192,050.00	0.00	10,192,050.00	11,205,695.00	0.00	11,205,695.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 01 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023 - 24 Budget
2600	Expanded Learning Opportunities Program	7,344,763.61	7,447,672.61
6266	Educator Effectiveness, FY 2021-22	5,028,057.69	3,959,823.69
6300	Lottery: Instructional Materials	8,593,241.63	9,355,726.63
6332	CA Community Schools Partnership Act - Implementation Grant	0.00	6,738,361.00
6500	Special Education	5,857,433.99	5,857,433.99
6512	Special Ed: Mental Health Services	1,500,000.00	1,500,000.00
6547	Special Education Early Intervention Preschool Grant	680,599.00	75,261.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,020,946.60	12,544,946.60
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	4,712.50	4,712.50
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,070,284.00	1,070,284.00
7311	Classified School Employee Professional Development Block Grant	95,542.05	95,542.05
7412	A-G Access/Success Grant	896,950.80	896,950.80
7413	A-G Learning Loss Mitigation Grant	338,517.00	338,517.00
7435	Learning Recovery Emergency Block Grant	17,611,574.13	17,611,574.13
7510	Low-Performing Students Block Grant	400,009.66	400,009.66
7810	Other Restricted State	203,867.00	203,867.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,134,066.82	6,200,060.82
9010	Other Restricted Local	1,897,790.83	2,014,831.83
Total, Restricted Balance		70,678,357.31	76,315,575.31

30 73643 0000000 Form 08 D8AM2ZZJJ8(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,818,104.63	0.00	-100.0%
5) TOTAL, REVENUES			2,818,104.63	0.00	-100.0%
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	1,248,309.64	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	1,325,937.27	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	5.00	0.00	0.070
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			2,574,246.91	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			243,857.72	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		7000 7020	0.00	0.00	0.070
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		0900-0999			
			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			243,857.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	907,785.07	1,151,642.79	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			907,785.07	1,151,642.79	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			907,785.07	1,151,642.79	26.9%
2) Ending Balance, June 30 (E + F1e)			1,151,642.79	1,151,642.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,151,642.79	1,151,642.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

30 73643 0000000 Form 08 D8AM2ZZJJ8(2022-23)

			 		D8AM2ZZJJ8(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					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
 Fair Value Adjustment to Cash in County Treasury 		9111	0.00		
b) in Banks		9120	1,151,642.79		
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	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		3333	1,151,642.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			1,151,642.79		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
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			
All Other Fees and Contracts		0009	0.00	0.00	0.0%

30 73643 0000000 Form 08 D8AM2ZZJJ8(2022-23)

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
All Other Local Revenue		8699	2,818,104.63	0.00	-100.0%
TOTAL, REVENUES			2,818,104.63	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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	1,236,575.93	0.00	-100.0%
Noncapitalized Equipment		4400	11,733.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,248,309.64	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES		_			
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,325,937.27	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,325,937.27	0.00	-100.0%
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%

30 73643 0000000 Form 08 D8AM2ZZJJ8(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		_	2,574,246.91	0.00	-300.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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					
(a- b + c - d + e)			0.00	0.00	0.0%

30 73643 0000000 Form 08 D8AM2ZZJJ8(2022-23)

					D8AM2ZZJJ8(2022-23
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,818,104.63	0.00	-100.0%
5) TOTAL, REVENUES			2,818,104.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,574,246.91	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL EVENINITHES		7699			
10) TOTAL, EXPENDITURES			2,574,246.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			243,857.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES		-		İ	
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)			243,857.72	0.00	-100.0%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	907,785.07	1,151,642.79	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	907,785.07	1,151,642.79	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
, and the second		3733			
e) Adjusted Beginning Balance (F1c + F1d)			907,785.07	1,151,642.79	26.9%
2) Ending Balance, June 30 (E + F1e)			1,151,642.79	1,151,642.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0.000
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	1,151,642.79	1,151,642.79	0.0%
c) Committed					

30 73643 0000000 Form 08 D8AM2ZZJJ8(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tustin Unified Orange County

Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 08 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,151,642.79	1,151,642.79
Total, Restricted Balance		1,151,642.79	1,151,642.79

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,757.05	295,285.00	42.8%
3) Other State Revenue		8300-8599	1,103,506.00	941,081.00	-14.7%
4) Other Local Revenue		8600-8799	(21,585.43)	21,585.00	- 200.0%
5) TOTAL, REVENUES			1,288,677.62	1,257,951.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	680,038.58	629,630.00	-7.4%
2) Classified Salaries		2000-2999	147,873.55	168,850.00	14.2%
3) Employee Benefits		3000-3999	250,299.33	203,761.00	-18.6%
4) Books and Supplies		4000-4999	114,183.72	131,671.00	15.3%
5) Services and Other Operating Expenditures		5000-5999	59,797.35	54,950.00	-8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,669.00	47,504.00	8.8%
9) TOTAL, EXPENDITURES			1,295,861.53	1,236,366.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,183.91)	21,585.00	-400.5%
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)			(7,183.91)	21,585.00	-400.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,124,641.33	2,117,457.42	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,124,641.33	2,117,457.42	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,124,641.33	2,117,457.42	-0.3%
2) Ending Balance, June 30 (E + F1e)			2,117,457.42	2,139,042.42	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	556,845.13	556,845.13	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	1,560,612.29	1,582,197.29	1.4%
Adult Education Fund Balance	0000	9780	1,582,197.72		
2022-23 GASB 31 Fair Market Value Adjustment	0000	9780	(21, 585. 43)		
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	2,146,707.45		
Fair Value Adjustment to Cash in County Treasury		9111	(21,585.43)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	72,575.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	951.50		
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			2,198,648.90		
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	33,008.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	48,183.39		
4) Current Loans		9640	,		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			81,191.48		
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)			2,117,457.42		
LCFF SOURCES			2,,.		
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0000	0.00	0.00	0.0%
FEDERAL REVENUE			0.00	0.00	0.070
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from		0200	0.00	0.00	0.070
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	206,757.05	295,285.00	42.8%
TOTAL, FEDERAL REVENUE	All Other	6290	206,757.05	295,285.00	42.8%
			200,737.03	293,263.00	42.676
Other State Appariamments					
Other State Apportionments		0044	0.00	0.00	0.00/
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	0004	8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	990,331.00	886,176.00	-10.5%
All Other State Revenue	All Other	8590	113,175.00	54,905.00	-51.5%
TOTAL, OTHER STATE REVENUE			1,103,506.00	941,081.00	-14.7%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,585.43)	21,585.00	- 200.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
			(24 595 42)	24 505 00	200.000
TOTAL, OTHER LOCAL REVENUE			(21,585.43)	21,585.00	- 200.0%

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Provided on		Obligat C. J.	2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	493,878.54	505,000.00	2.3%
Certificated Pupil Support Salaries		1200	350.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	185,810.04	124,630.00	-32.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			680,038.58	629,630.00	-7.4%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	45.004.04	20 117 00	02.0%
			15,094.81	29,117.00	92.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2300 2400	0.00 112,880.67	0.00	0.0% 7.0%
Other Classified Salaries		2900	19,898.07	120,749.00 18,984.00	-4.6%
TOTAL, CLASSIFIED SALARIES		2900	147,873.55	168,850.00	14.2%
			147,673.33	100,050.00	14.276
EMPLOYEE BENEFITS STRS		3101-3102	165,190.96	120,259.00	- 27.2%
PERS		3201-3202	21,472.10	21,331.00	-27.2% -0.7%
OASDI/Medicare/Alternative		3301-3302			
OASDI/Medicare/Atternative Health and Welfare Benefits		3401-3402	20,815.53 28,200.00	23,434.00 28,200.00	12.6% 0.0%
		3401-3402 3501-3502	4,106.34	397.00	-90.3%
Unemployment Insurance Workers' Compensation		3601-3602	10,514.40	10,140.00	-90.3% -3.6%
Workers' Compensation OPEB, Allocated		3601-3602 3701-3702	10,514.40	0.00	-3.6%
			0.00	0.00	0.0%
OPEB, Active Employees		3751-3752			
Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00 250.299.33	0.00	0.0%
			250,299.33	203,761.00	-18.6%
BOOKS AND SUPPLIES		4400	0.00	0.00	0.00/
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	278.60	731.00	162.4%
Materials and Supplies		4300	71,408.36	99,440.00	39.3%
Noncapitalized Equipment		4400	42,496.76	31,500.00	-25.9%
TOTAL, BOOKS AND SUPPLIES			114,183.72	131,671.00	15.3%
SERVICES AND OTHER OPERATING EXPENDITURES		5400	0.00	0.00	0.00/
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,511.13	2,500.00	-61.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539.83	750.00	38.9%
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	52,746.39	51,700.00	-2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,797.35	54,950.00	-8.1%
CAPITAL OUTLAY		6100	0.00	0.00	0.00/
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	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					
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%

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			<u> </u>		
Description	Resource 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	43,669.00	47,504.00	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,669.00	47,504.00	8.8%
TOTAL, EXPENDITURES			1,295,861.53	1,236,366.00	-4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			0.00	0.00	0.0%

Profession				D8AMZZZJJ8			
	Description	Function Codes	Object Codes				
Principal Prin	A, REVENUES						
0,000 calls Revorce	1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
	2) Federal Revenue		8100-8299	206,757.05	295,285.00	42.8%	
STOTIAL REVENUES 1,287,671.00 2,476 SEPERATURES (OUDS + 1001-1009) Instituction Related Services 2002-2009 424,691.00 30,507,20 2,257,691.00 42,491.00	3) Other State Revenue		8300-8599	1,103,506.00	941,081.00	-14.7%	
B.EMPRITURIES (Disjois 1906-1998)	4) Other Local Revenue		8600-8799	(21,585.43)	21,585.00	-200.0%	
Interactions 1000-1998 208989.7 363,307.00 2.226 2.268 2	5) TOTAL, REVENUES			1,288,677.62	1,257,951.00	-2.4%	
2 Standards - Fearbase Sources	B. EXPENDITURES (Objects 1000-7999)						
50 Page 10 Personal	1) Instruction	1000-1999		826,989.37	845,387.00	2.2%	
A) Post Community Services 500 Community S	2) Instruction - Related Services	2000-2999		424,841.88	343,475.00	-19.2%	
S) Community Services	3) Pupil Services	3000-3999		361.28	0.00	-100.0%	
S) Patrol Spring	4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
S) Patrol Spring	5) Community Services	5000-5999		0.00	0.00	0.0%	
Processed Administration 7000-7000 44,060,00 47,040,00 0.0%		6000-6999		0.00	0.00		
5) Plant Services							
Online Cutigo D009-10999 Except 7800- D009-10999 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.00 1.205.005.005.005.005.005.005.005.005.005							
Dimonal Dependments 1,265,661,53			Except 7600-	0.00	0.00	0.070	
C. PECESS (DEFICIENCY) of PAUPANIES OBETS PAPENITURES BEFORE OTHER PINALACINA SOURCES AND USES (A.S. + 18)		9000-9999		0.00	0.00	0.0%	
PANADICAS SOURCES AND USES (A5-910)				1,295,861.53	1,236,366.00	-4.6%	
1) Interfund Transfers a) Transfers In b) Transfers Int b) Uses c) Transfers Int c) Transfers Int c) Uses c) Transfers Int c) Transfers Int c) Uses c) Transfers Int c) Uses c) Transfers Int c) Uses c) Transfers Int c) Transfers Int c) Uses c) Transfers Int c) Transfers Int c) Uses c) Transfers Int c) Transfers				(7,183.91)	21,585.00	-400.5%	
a) Transfers In	D. OTHER FINANCING SOURCES/USES						
b) Transfers Out 7800-7829 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1) Interfund Transfers						
2) Cher Sources Uses a) Sources b) Sources b) Sources b) Sources b) Sources c) Sources c	a) Transfers In		8900-8929	0.00	0.00	0.0%	
2) Cher Sources Uses a) Sources b) Sources b) Uses 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-7689 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-76899 7503-768999 7503-768999 7503-768999 7503-768999 7503-7689999 7503-76899999 7503-76899999 7503-768999999 7503-768999999 7503-7689999999 7503-7689999999 7503-7689999999 7503-7689999999 7503-768999999999999999999999999999999999999	b) Transfers Out		7600-7629	0,00	0.00	0.0%	
A) Sources							
Di Uses 7630-7699 0.00			8930-8979	0.00	0.00	0.0%	
3) Contributions 8980-9999 0.00 0.00 0.00 0.00 0.00 0.00 0.0							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 9791 2,124,641,33 2,117,457,42 -0,3% 2,0 as of July 1 - Unaudited 9791 2,124,641,33 2,117,457,42 -0,3% 2,0 as of July 1 - Audited (F1a + F1b) 2,124,641,33 2,117,457,42 -0,3% 2,0 as of July 1 - Audited (F1a + F1b) 2,124,641,33 2,117,457,42 -0,3% 2,0 as of July 1 - Audited (F1a + F1d) 2,124,641,33 2,117,457,42 -0,3% 2,134,041,43 2,117,457,42 -0,3% 2,134,041,43 2,117,457,42 -0,3% 2,134,041,43 2,117,457,42 -0,3% 2,134,041,43 2,134,042,43 -0,3% 2,134,042 -0,3% 2,134,041,43 -0,3% 2,134,042,43 -0,3% 2,134,042,43 -0,3% 2,134,042,43 -0,3%							
1) Beginning Fund Balance a) As of July 1 - Unaudited 5) Audit Adjustments 5) Audit Adjustments 7) As of July 1 - Ludidited (F1a + F1b) 6) Audit Adjustments 7) As of July 1 - Ludidited (F1a + F1b) 7) Audit Adjustments 8) P993 8) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				(1,100.01)	21,000.00	100.070	
a) As of July 1 - Unaudited 9791 2,124,641.33 2,117,457.42 4.0.3% b) Audit Adjustments 9793 0.00 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 2,2124,641.33 2,117,457.42 2.3.3% d) Other Restatements 9795 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.0							
b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 2.174, Audited (F1a + F1b) 3.2.174, Audited (F1a + F1			0701	2 124 641 22	2 117 457 42	0.30/	
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2, 124,641.33 2, 117,457.42 2, 139,042.42 1,0% 2) Ending Balance, June 30 (E + F1e) 2, 117,457.42 2, 139,042.42 1,0% 2) Ending Balance, June 30 (E + F1e) 2, 117,457.42 2, 139,042.42 1,0% 2) Ending Balance, June 30 (E + F1e) 2, 117,457.42 2, 139,042.42 1,0% 2, 139,042.42 1,0% 2, 139,042.42 2, 139,042.42 2, 139,042.42 1,0% 2, 139,042.42 2, 10,0%							
d) Other Restatements			9/93				
e) Adjusted Beginning Balance (F1c + F1d) 2,14,641.33 2,117,457.42 2,139,042.42 1,0% Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0,00 0,00 0,00 0,0% Prepaid Items All Others 9719 0,00 0,00 0,0% b) Restricted 9740 556,845.13 556,845.13 0,0% c) Committed Stabilization Arrangements 9750 0,00 0,00 0,0% 0) O,0%			0705				
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 0.0% b) Restricted 9740 556,845.13 556,845.13 0.0% c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned Other Assignments (by Resource/Object) 9780 1.560,612.29 1.582,197.29 1.4% Adult Education Fund Balance 0.000 9780 1.582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0.000 9780 (21,585.43) e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.0%	,		9795				
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 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned 9780 1,580,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 1.582,197.72 2 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) 0.00 0.0% 0.0% e) Unassigned/Unappropriated 8789 0.00 0.00 0.0%							
a) Nonspendable Revolving Cash Stores 9711 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 556,845.13 556,845.13 0.0% c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% d) Assigned Other Assignments (by Resource/Object) 40 Assignments (by Resource/Object) 9780 1,580,612.29 1,582,197.29 2022-23 GASB 31 Fair Market Value Adjustment 0 000 9780 Prepaid Items 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				2,117,457.42	2,139,042.42	1.0%	
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 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 1.582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) 0.00 0.0% 0.0% e) Unassigned/Unappropriated 8789 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 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1,4% Adult Education Fund Balance 0000 9780 1,582,197.72 2 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) 9 e) Unassigned/Unappropriated 9789 0.00 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 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 88eserve for Economic Uncertainties 9789 0.00 0.00 0.0%	Revolving Cash		9711	0.00	0.00	0.0%	
All Others 9719 0.00 0.00 0.0% b) Restricted 9740 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9760 0.00 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00	Stores		9712	0.00	0.00	0.0%	
b) Restricted 9740 556,845.13 556,845.13 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00	Prepaid Items		9713	0.00	0.00	0.0%	
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 8eserve for Economic Uncertainties 9789 0.00 0.00 0.0%	All Others		9719	0.00	0.00	0.0%	
Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 88serve for Economic Uncertainties 9789 0.00 0.00 0.0%	b) Restricted		9740	556,845.13	556,845.13	0.0%	
Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% d) Assigned 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 88serve for Economic Uncertainties 9789 0.00 0.00 0.0%	c) Committed						
d) Assigned Other Assignments (by Resource/Object) Adult Education Fund Balance 2022-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2022-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustment Other Assignments (by Resource/Object) 2020-23 GASB 31 Fair Market Value Adjustments Other Assignments (by Resource/Object) 2020-23 GA	Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Assignments (by Resource/Object) 9780 1,560,612.29 1,582,197.29 1.4% Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) 2022-23 GASB 43 Fair Market Value Adjustment 9789 0.00 0.00 0.0%	Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
Adult Education Fund Balance 0000 9780 1,582,197.72 2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0%	d) Assigned						
2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 2000 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.0%	Other Assignments (by Resource/Object)		9780	1,560,612.29	1,582,197.29	1.4%	
2022-23 GASB 31 Fair Market Value Adjustment 0000 9780 (21,585.43) e) Unassigned/Unappropriated 9789 0.00 0.00 0.0%	Adult Education Fund Balance	0000	9780	1,582,197.72			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0%		0000	9780				
Reserve for Economic Uncertainties 9789 0.00 0.00	·						
			9789	0.00	0.00	0.0%	
9/90 I 0.001 0.001	Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Tustin Unified Orange County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 11 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	72,201.37	72,201.37
6391	Adult Education Program	484,643.76	484,643.76
Total, Restricted Balance		556,845.13	556,845.13

	D8A				
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	977,582.00	438,602.00	-55.1%
3) Other State Revenue		8300-8599	2,980,169.50	4,184,215.00	40.4%
4) Other Local Revenue		8600-8799	682,841.31	732,553.00	7.3%
5) TOTAL, REVENUES			4,640,592.81	5,355,370.00	15.4%
B. EXPENDITURES					
1) Certificated Sa l aries		1000-1999	170,762.93	165,512.00	-3.1%
2) Classified Salaries		2000-2999	1,551,683.26	1,707,407.00	10.0%
3) Employ ee Benefits		3000-3999	614,338.70	754,690.00	22.8%
4) Books and Supplies		4000-4999	165,316.34	816,270.00	393.8%
5) Services and Other Operating Expenditures		5000-5999	1,062,819.55	1,577,268.00	48.4%
6) Capital Outlay		6000-6999	36,245.48	16,468.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	80,732.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,090.00	145,319.00	41.0%
9) TOTAL, EXPENDITURES			3,784,988.26	5,182,934.00	36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			855,604.55	172,436.00	-79.8%
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)			855,604.55	172,436.00	-79.8%
F. FUND BALANCE, RESERVES			350,55 1155	172,100100	70.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,073,686.59	1,929,291.14	79.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0700	1,073,686.59	1,929,291.14	79.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9193	1,073,686.59	1,929,291.14	79.7%
			1,929,291.14	2,101,727.14	8.9%
2) Ending Balance, June 30 (E + F1e)			1,929,291.14	2,101,727.14	0.970
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	1,263,290.84	1,171,064.84	-7.3%
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	666,000.30	930,662.30	39.7%
Child Development Fund Balance	0000	9780	685,713.68		
GASB 31 Fair Market Value Adjustment	0000	9780	(19, 713.38)		
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	. <u></u>	<u></u>			
1) Cash					
a) in County Treasury		9110	1,957,507.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,713.38)		
		0400	1 000		
b) in Banks		9120	0.00	l l	
b) in Banks c) in Revolving Cash Account		9120 9130	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<u> </u>	Resource Codes			Buuget	Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00 826,247.45		
A) Due from Creater Covernment		9200 9290	0.00		
4) Due from Grantor Government 5) Due from Other Funds		9290	2,693.27		
		9310	0.00		
6) Stores					
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,766,735.25		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	546,832.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	130,227.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	160,384.07		
6) TOTAL, LIABILITIES			837,444.11		
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)			1,929,291.14		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	977,582.00	438,602.00	-55.1%
TOTAL, FEDERAL REVENUE			977,582.00	438,602.00	-55.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,947,715.64	4,169,215.00	41.4%
All Other State Revenue	All Other	8590	32,453.86	15,000.00	-53.8%
TOTAL, OTHER STATE REVENUE			2,980,169.50	4,184,215.00	40.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	53,835.35	55,000.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,713.38)	19,713.00	-200.0%
Fees and Contracts					
Child Development Parent Fees		8673	632,830.00	585,840.00	-7.4%
Interagency Services		8677	13,889.34	72,000.00	418.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			682,841.31	732,553.00	7.3%
TOTAL, REVENUES			4,640,592.81	5,355,370.00	15.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,052.50	9,682.00	-19.7%
Certificated Pupil Support Salaries		1200	33,403.00	38,520.00	15.3%
Certificated Supervisors' and Administrators' Salaries		1300	125,307.43	117,310.00	-6.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			170,762.93	165,512.00	-3.1%
			5,7 52.50		5.170

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,399,447.19	1,498,405.00	7.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,833.82	59,437.00	29.7%
Clerical, Technical and Office Salaries		2400	53,101.17	70,079.00	32.0%
Other Classified Salaries		2900	53,301.08	79,486.00	49.1%
TOTAL, CLASSIFIED SALARIES			1,551,683.26	1,707,407.00	10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,481.95	31,612.00	-36.1%
PERS		3201-3202	253,391.35	375,694.00	48.3%
OASDI/Medicare/Alternative		3301-3302	99,130.07	128,163.00	29.3%
Health and Welfare Benefits		3401-3402	181,933.00	198,436.00	9.1%
Unemploy ment Insurance		3501-3502	8,526.11	790.00	-90.7%
Workers' Compensation		3601-3602	21,876.22	19,995.00	-8.6%
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			614,338.70	754,690.00	22.8%
BOOKS AND SUPPLIES					
Approv ed Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,574.30	39,040.00	150.7%
Materials and Supplies		4300	110,853.93	650,813.00	487.1%
Noncapitalized Equipment		4400	38,888.11	126,417.00	225.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,316.34	816,270.00	393.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	994,921.04	1,477,233.00	48.5%
Travel and Conferences		5200	361.91	12,041.00	3,227.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,484.41	4,134.00	66.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,971.61	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	62,080.58	83,837.00	35.0%
Communications		5900	0.00	23.00	Nev
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3900			
<u>'</u>			1,062,819.55	1,577,268.00	48.4%
CAPITAL OUTLAY		0400		0.00	0.000
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	20,410.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,835.48	16,468.00	4.0%
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			36,245.48	16,468.00	-54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	80,732.00	0.00	-100.0%
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)			80,732.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			00,702.00	5.30	100.07
Transfers of Indirect Costs - Interfund		7350	103,090.00	145,319.00	41.0%
		7 330			
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,090.00	145,319.00	41.0%
TOTAL, EXPENDITURES			3,784,988.26	5,182,934.00	36.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: General Fund		8911	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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)			0.00	0.00	0.0%

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				D8AM2ZZJJ8(2022-2		
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	977,582.00	438,602.00	-55.1%	
3) Other State Revenue		8300-8599	2,980,169.50	4,184,215.00	40.4%	
4) Other Local Revenue		8600-8799	682,841.31	732,553.00	7.3%	
5) TOTAL, REVENUES			4,640,592.81	5,355,370.00	15.4%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		1,618,949.15	2,530,510.00	56.3%	
2) Instruction - Related Services	2000-2999		345,080.07	378,968.00	9.8%	
3) Pupil Services	3000-3999		137,000.73	167,878.00	22.5%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		1,479,726.31	1,960,259.00	32.5%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		103,090.00	145,319.00	41.0%	
8) Plant Services	8000-8999		20,410.00	0.00	-100.0%	
9) Other Outgo	9000-9999	Except 7600-				
, c	3000-3333	7699	80,732.00	0.00	-100.0%	
10) TOTAL, EXPENDITURES			3,784,988.26	5,182,934.00	36.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			855,604.55	172,436.00	-79.8%	
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)			855,604.55	172,436.00	-79.8%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,073,686.59	1,929,291.14	79.7%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,073,686.59	1,929,291.14	79.7%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,073,686.59	1,929,291.14	79.7%	
2) Ending Balance, June 30 (E + F1e)			1,929,291,14	2,101,727.14	8.9%	
Components of Ending Fund Balance			, ,			
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
			1			
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	1,263,290.84	1,171,064.84	-7.3%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	666,000.30	930,662.30	39.7%	
Child Development Fund Balance	0000	9780	685, 713. 68			
GASB 31 Fair Market Value Adjustment	0000	9780	(19,713.38)			
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09	

Tustin Unified Orange County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 12 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	39,880.84	39,880.84
5059	Child Development: ARP California State Preschool Program One-time Stipend	107,400.00	10,174.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	538,980.00	538,980.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	227,155.00	229,155.00
6130	Child Development: Center-Based Reserve Account	349,875.00	352,875.00
Total, Restricted Balance		1,263,290.84	1,171,064.84

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D8AM2ZZJ							
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0		
2) Federal Revenue		8100-8299	7,305,574.07	7,046,878.00	-3.5		
3) Other State Revenue		8300-8599	7,777,420.38	7,611,000.00	-2.1		
4) Other Local Revenue		8600-8799	93,052.29	224,006.00	140.7		
5) TOTAL, REVENUES			15,176,046.74	14,881,884.00	-1.9		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0		
2) Classified Salaries		2000-2999	3,112,786.63	3,441,408.00	10.6		
3) Employ ee Benefits		3000-3999	1,143,164.92	1,366,560.00	19.5		
4) Books and Supplies		4000-4999	5,744,622.03	5,928,878.00	3.2		
5) Services and Other Operating Expenditures		5000-5999	110,741.30	137,937.00	24.6		
6) Capital Outlay		6000-6999	56,300.45	300,000.00	432.9		
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	253,068.00	250,258.00	-1.1		
9) TOTAL, EXPENDITURES		7000 7000	10,420,683.33	11,425,041.00	9.6		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)			4,755,363.41	3,456,843.00	-27.3		
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)			4,755,363.41	3,456,843.00	-27.3		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	6,575,756.01	11,331,119.42	72.3		
b) Audit Adjustments		9793	0.00	0.00	0.0		
c) As of July 1 - Audited (F1a + F1b)			6,575,756.01	11,331,119.42	72.3		
d) Other Restatements		9795	0.00	0.00	0.0		
e) Adjusted Beginning Balance (F1c + F1d)			6,575,756.01	11,331,119.42	72.3		
2) Ending Balance, June 30 (E + F1e)			11,331,119.42	14,787,962.42	30.5		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.0		
Stores		9712	92,232.01	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	11,238,887.41	14,787,962.42	31.6		
c) Committed							
Stabilization Arrangements		9750	0.00	0.00	0.0		
Other Commitments		9760	0.00	0.00	0.0		
d) Assigned							
Other Assignments		9780	0.00	0.00	0.0		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0		
G. ASSETS				\Box			
1) Cash							
a) in County Treasury		9110	9,397,444.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	(94,506.23)				
b) in Banks		9120	20,000.00				
c) in Revolving Cash Account		9130	0.00				
d) with Fiscal Agent/Trustee		9135	0.00				
e) Collections Awaiting Deposit		9140	0.00				
c) collections / Walking Deposit		0140					

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					D8AM2ZZJJ8(2022-23)
escription	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,805,877.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,837.88		
3) Stores		9320	92,232.01		
7) Prepaid Expenditures		9330	0.00		
B) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,225,885.89		
DEFERRED OUTFLOWS OF RESOURCES			, ,		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			0.00		
		9500	585,250.45		
1) Accounts Payable					
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	309,516.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			894,766.47		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,331,119.42		
DERAL REVENUE					
Child Nutrition Programs		8220	7,305,574.07	7,046,878.00	-3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0230	7,305,574.07	7,046,878.00	-3.5%
			7,305,574.07	7,040,070.00	-3.5%
THER STATE REVENUE					
Child Nutrition Programs		8520	7,777,420.38	7,611,000.00	-2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,777,420.38	7,611,000.00	-2.1%
HER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,553.79	500.00	-93.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	171,511.42	125,000.00	-27.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(94,506.23)	94,506.00	-200.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue				5.50	3.370
All Other Local Revenue		8699	8,493.31	4,000.00	-52.9%
TOTAL, OTHER LOCAL REVENUE		0033	93,052.29	224,006.00	140.7%
ITAL, REVENUES			15,176,046.74	14,881,884.00	-1.9%
ERTIFICATED SALARIES					
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%
ASSIFIED SALARIES					
Classified Support Salaries		2200	2,724,308.78	3,001,044.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	293,115.68	326,166.00	11.3%
Clerical, Technical and Office Salaries		2400	95,362.17	114,198.00	19.8%
		2900	0.00	0.00	0.0%
Other Classified Salaries			i ''		1
			3,112.786.63	3,441.408.00	10.6%
TOTAL, CLASSIFIED SALARIES			3,112,786.63	3,441,408.00	10.6%
TOTAL, CLASSIFIED SALARIES IPLOYEE BENEFITS		3101-3102			
TOTAL, CLASSIFIED SALARIES IPLOYEE BENEFITS STRS		3101-3102	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES IPLOYEE BENEFITS		3101-3102 3201-3202 3301-3302			

escription Resou	rce Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	271,863.57	296,100.00	8.9
Unemployment Insurance	3501-3502	15,227.14	1,710.00	-88.8
Workers' Compensation	3601-3602	39,532.32	43,696.00	10.5
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		1,143,164.92	1,366,560.00	19.5
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	518,730.98	459,620.00	-11.4
Noncapitalized Equipment	4400	247,803.77	288,700.00	16.5
Food	4700	4,978,087.28	5,180,558.00	4.
TOTAL, BOOKS AND SUPPLIES		5,744,622.03	5,928,878.00	3.2
ERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	3,041.26	3,000.00	-1.4
Dues and Memberships	5300	0.00	1,526.00	N
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	48,737.38	70,300.00	44.:
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	7,000.00	N
Professional/Consulting Services and Operating Expenditures	5800	58,962.66	56,111.00	-4.8
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		110,741.30	137,937.00	24.0
APITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Equipment	6400	36,557.08	100,000.00	173.
Equipment Replacement	6500	19,743.37	200,000.00	913.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		56,300.45	300,000.00	432.9
THER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	253,068.00	250,258.00	-1.1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		253,068.00	250,258.00	-1.1
TOTAL, EXPENDITURES		10,420,683.33	11,425,041.00	9.0
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.
THER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.
Long-Term Debt Proceeds				
Proceeds from Leases	8972	0.00	0.00	0.
	8974	0.00	0.00	0.
Proceeds from SBITAs		1 5.00	5.50	٥.
		0.00	0.00	0
Proceeds from SBITAs All Other Financing Sources (c) TOTAL, SOURCES	8979	0.00	0.00	0. 0.

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

30 73643 0000000 Form 13 D8AM2ZZJJ8(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%

				D8AM2ZZJJ8(2022-23)	
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,305,574.07	7,046,878.00	-3.5%
3) Other State Revenue		8300-8599	7,777,420.38	7,611,000.00	-2.1%
4) Other Local Revenue		8600-8799	93,052.29	224,006.00	140.7%
5) TOTAL, REVENUES			15,176,046.74	14,881,884.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,167,615.33	11,174,783.00	9.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
	6000-6999		0.00	0.00	
6) Enterprise					0.0%
7) General Administration	7000-7999		253,068.00	250,258.00	-1.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		1000	10,420,683.33	11,425,041.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,755,363.41	3,456,843.00	-27.3%
D. OTHER FINANCING SOURCES/USES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5, 154, 5 15155	,
1) Interfund Transfers					
		8900-8929	0.00	0.00	0.0%
a) Transfers In					
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)			4,755,363.41	3,456,843.00	-27.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,575,756.01	11,331,119.42	72.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,575,756.01	11,331,119.42	72.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,575,756.01	11,331,119.42	72.3%
2) Ending Balance, June 30 (E + F1e)			11,331,119.42	14,787,962.42	30.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	92,232.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
b) Restricted		9740	11,238,887.41	14,787,962.42	31.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tustin Unified Orange County

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 13 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023 - 24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)		14,787,962.42
Total, Restricted Balance		11,238,887.41	14,787,962.42

			<u> </u>	T	
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,500,000.00	2,500,000.00	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	152,812.43	276,542.00	81.0%
5) TOTAL, REVENUES			2,652,812.43	2,776,542.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,352.90	14,500.00	1.0%
6) Capital Outlay		6000-6999	2,876,831.66	4,400,000.00	52.9%
7) Other Outer (qualities Transfers of Indiana)		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			2,891,184.56	4,414,500.00	52.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(220, 272, 12)	(4 627 059 00)	E97.10/
FINANCING SOURCES AND USES (A5 - B9)			(238,372.13)	(1,637,958.00)	587.1%
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)			(238,372.13)	(1,637,958.00)	587.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,807,051.41	9,568,679.28	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,807,051.41	9,568,679.28	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,807,051.41	9,568,679.28	-2.4%
2) Ending Balance, June 30 (E + F1e)			9,568,679.28	7,930,721.28	-17.1%
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		3740	0.00	0.00	0.070
		9750	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	0.500.000	7 000 -01 00	
Other Assignments		9780	9,568,679.28	7,930,721.28	-17.1%
Deferred Maintenance Fund Balance	0000	9780	9,645,220.83		
GASB 31 Fair Market Value Adjustment	0000	9780	(76, 541. 55)		
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					
			7 404 000 04		
a) in County Treasury		9110	7,481,800.21		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9110 9111	(76,541.55)		
a) in County Treasury					
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	(76,541.55)		

			 		D8AM2ZZJJ8(2022-23
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	27,624.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,500,000.00		
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			9,932,882.82		
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 Payable		9500	364,203.54		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			364,203.54		
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)			9,568,679.28		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,500,000.00	2,500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,500,000.00	2,500,000.00	0.0%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	229,353.98	200,000.00	-12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(76,541.55)	76,542.00	-200.0%
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		5,55	152,812.43	276,542.00	81.0%
			2,652,812.43	2,776,542.00	4.7%
TOTAL, REVENUES			2,052,812.43	2,770,542.00	4.7%
CLASSIFIED SALARIES		0000	9.55		9.55
Classified Support Salaries		2200	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%
ODER Active Employees		2754 2752	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.070
Other Employees Other Employee Benefits		3901-3902	0.00	0.00	0.0%

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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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	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	14,352.90	14,500.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,352.90	14,500.00	1.0%
CAPITAL OUTLAY					
Land Improvements		6170	1,468,149.09	2,000,000.00	36.2%
Buildings and Improvements of Buildings		6200	1,408,682.57	2,400,000.00	70.4%
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			2,876,831.66	4,400,000.00	52.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)			2,010,001.00	4,400,000.00	02.070
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)		7433	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,891,184.56	4,414,500.00	52.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		0919	1		
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		7040			0.004
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			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%
(a) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.070

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,500,000.00	2,500,000.00	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	152,812.43	276,542.00	81.0%
5) TOTAL, REVENUES			2,652,812.43	2,776,542.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,891,184.56	4,414,500.00	52.7%
9) Other Outgo	9000-9999	Except 7600-			
a) other odigo	3000-3333	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,891,184.56	4,414,500.00	52.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(238,372.13)	(1,637,958.00)	587.1%
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)			(238,372.13)	(1,637,958.00)	587.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,807,051.41	9,568,679.28	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,807,051.41	9,568,679.28	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,807,051.41	9,568,679.28	-2.4%
2) Ending Balance, June 30 (E + F1e)			9,568,679.28	7,930,721.28	-17.1%
Components of Ending Fund Balance			5,000,000	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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%
		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		0750			0.004
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0===		7,000	
Other Assignments (by Resource/Object)		9780	9,568,679.28	7,930,721.28	-17.1%
Deferred Maintenance Fund Balance	0000	9780	9, 645, 220. 83		
GASB 31 Fair Market Value Adjustment	0000	9780	(76, 541. 55)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 14 D8AM2ZZJJ8(2022-23)

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ResourceDescription2022-23 Unaudited Actuals2023-24 BudgetTotal, Restricted Balance0.000.00

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

30 73643 0000000 Form 17 D8AM2ZZJJ8(2022-23)

			<u> </u>		D6AW222336(2022-23
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	124,331.84	260,363.00	109.4%
5) TOTAL, REVENUES			124,331.84	260,363.00	109.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
1) Other odigo (excluding manarets of municer obsis)		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)			124,331.84	260,363.00	109.4%
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	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,331.84	260,363.00	109.4%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,305,835.32	8,430,167.16	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	8,305,835.32	8,430,167.16	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3733	8,305,835.32	8,430,167.16	1.5%
2) Ending Balance, June 30 (E + F1e)			8,430,167.16	8,690,530.16	3.1%
Components of Ending Fund Balance			0,430,107.10	0,030,030.10	5.17
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
		9712			
Stores			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	8,430,167.16	8,690,531.84	3.1%
Special Reserve Fund Balance	0000	9760	8, 515, 530. 10		
GASB 31 Fair Market Value Adjustment	0000	9760	(85, 362.94)		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.68)	Nev
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,489,487.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(85,362.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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

30 73643 0000000 Form 17 D8AM2ZZJJ8(2022-23)

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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	26,042.53		
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			8,430,167.16		
H. DEFERRED OUTFLOWS OF RESOURCES			, , ,		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.100	0.00		
I. LIABILITIES			0.00		
		9500	0.00		
Accounts Payable Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
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)			8,430,167.16		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	209,694.78	175,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(85,362.94)	85,363.00	-200.0%
TOTAL, OTHER LOCAL REVENUE			124,331.84	260,363.00	109.4%
TOTAL, REVENUES			124,331.84	260,363.00	109.4%
INTERFUND TRANSFERS					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		- 3 00	0.00	0.00	0.0%
USES			3.00	3.00	3.070
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7001	0.00	0.00	0.0%
			0.00	0.00	0.0%
CONTRIBUTIONS Contributions from Postricted Payanus		9000	0.00	0.00	0.007
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 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

30 73643 0000000 Form 17 D8AM2ZZJJ8(2022-23)

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Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,331.84	260,363.00	109.4%
5) TOTAL, REVENUES			124,331.84	260,363.00	109.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		7000	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			124,331.84	260,363.00	109.4%
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	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,331.84	260,363.00	109.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,305,835.32	8,430,167.16	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,305,835.32	8,430,167.16	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,305,835.32	8,430,167.16	1.5%
2) Ending Balance, June 30 (E + F1e)			8,430,167.16	8,690,530.16	3.1%
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 (by Resource/Object)		9760	8,430,167.16	8,690,531.84	3.1%
Special Reserve Fund Balance	0000	9760	8,515,530.10		
GASB 31 Fair Market Value Adjustment	0000	9760	(85, 362.94)		
d) Assigned			(33,332,304,		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.68)	Nev

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

30 73643 0000000 Form 17 D8AM2ZZJJ8(2022-23)

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ResourceDescription2022-23 Unaudited Actuals2023-24 PolicyTotal, Restricted Balance0.000.00

			 	Т	
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	1,162,056.96	205,641.00	-82.3%
5) TOTAL, REVENUES			1,162,056.96	205,641.00	-82.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,890.50	241,684.00	55.0%
3) Employ ee Benefits		3000-3999	63,227.42	100,258.00	58.6%
4) Books and Supplies		4000-4999	11,649,086.87	580,000.00	-95.0%
5) Services and Other Operating Expenditures		5000-5999	10,070.81	7,300.00	-27.5%
6) Capital Outlay		6000-6999	1,157,061.35	100,000.00	-91.4%
7) 0(5 0 (5 1 - 15		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			13,035,336.95	1,029,242.00	-92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,873,279.99)	(823,601.00)	-93.1%
D. OTHER FINANCING SOURCES/USES			, , , , , , , , , , , , , , , , , , , ,	(,50)	
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		7000-7029	0.00	0.00	0.076
, '		0000 0070	40 704 000 00	0.00	400.00/
a) Sources		8930-8979	19,791,600.00	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			19,791,600.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,918,320.01	(823,601.00)	-110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,951,052.83	10,869,372.84	268.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,951,052.83	10,869,372.84	268.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,951,052.83	10,869,372.84	268.3%
2) Ending Balance, June 30 (E + F1e)			10,869,372.84	10,045,771.84	-7.6%
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	10,869,372.84	10,045,771.84	-7.6%
c) Committed		55	.5,555,072.04	.5,5.5,777.54	7.370
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
Other Commitments d) Assigned		9/00	0.00	0.00	0.0%
, ,		9780	0.00	0.00	0.000
Other Assignments		9780	. 0.00	0.00 1	0.0%
		0,00	0.00	5.55	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount					0.0% 0.0%
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS		9789	0.00	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789	0.00	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS		9789	0.00	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash		9789 9790	0.00	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury		9789 9790 9110	0.00 0.00 14,484,223.69	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9789 9790 9110 9111	0.00 0.00 14,484,223.69 (145,640.81)	0.00	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9789 9790 9110 9111 9120	0.00 0.00 14,484,223.69 (145,640.81) 0.00	0.00	

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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	42,105.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,400,206.92		
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			16,780,895.21		
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	5,909,940.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,581.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,911,522.37		
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)			10,869,372.84		
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					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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		0010	0.00	0.00	0.070
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
		8625	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes		8629			
·		0029	0.00	0.00	0.0%
Sales		9624	0.00	0.00	0.007
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	307,697.77	60,000.00	-80.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(145,640.81)	145,641.00	-200.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,162,056.96	205,641.00	-82.3%
TOTAL, REVENUES			1,162,056.96	205,641.00	-82.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

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Description Resou	ce Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	155,890.50	241,684.00	55.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		155,890.50	241,684.00	55.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	38,759.31	64,481.00	66.4%
OASDI/Medicare/Alternative	3301-3302	11,861.07	18,488.00	55.9%
Health and Welfare Benefits	3401-3402	9,870.00	14,100.00	42.9%
Unemployment Insurance	3501-3502	757.29	120.00	-84.2%
Workers' Compensation	3601-3602	1,979.75	3,069.00	55.0%
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		63,227.42	100,258.00	58.6%
BOOKS AND SUPPLIES				
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	11,649,086.87	580,000.00	- 95.0%
TOTAL, BOOKS AND SUPPLIES		11,649,086.87	580,000.00	- 95.0%
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	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 Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	10,070.81	7,300.00	-27.5%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3900	10,070.81	7,300.00	-27.5%
		10,070.01	7,300.00	-21.576
CAPITAL OUTLAY	6100	0.00	0.00	0.0%
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	100,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	1,157,061.35	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		1,157,061.35	100,000.00	-91.4%
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				
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
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		13,035,336.95	1,029,242.00	-92.1%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				

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			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Proceeds					
Proceeds from Sale of Bonds		8951	19,791,600.00	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,791,600.00	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)			19,791,600.00	0.00	-100.0%

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					D8AM2ZZJJ8(2022-2
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,162,056.96	205,641.00	-82.3%
5) TOTAL, REVENUES			1,162,056.96	205,641.00	-82.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,035,336.95	1,029,242.00	-92.1%
o) Fight Convices		Except 7600-	10,000,000.00	1,020,242.00	32.17
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,035,336.95	1,029,242.00	-92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,873,279.99)	(823,601.00)	-93.1%
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	19,791,600.00	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			19,791,600.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,918,320.01	(823,601.00)	-110.4%
F. FUND BALANCE, RESERVES			1,010,020101	(020,001,100)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,951,052.83	10,869,372.84	268.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3733	2,951,052.83	10,869,372.84	268.3%
d) Other Restatements		9795	0.00	0.00	0.0%
		9793	2,951,052.83		
e) Adjusted Beginning Balance (F1c + F1d)				10,869,372.84 10,045,771.84	268.39
2) Ending Balance, June 30 (E + F1e)			10,869,372.84	10,045,771.64	- 7.6%
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	10,869,372.84	10,045,771.84	-7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		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	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 21 D8AM2ZZJJ8(2022-23)

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		2022-23 Unaudited 2023-24
Resource	Description	Actuals Budget
9010	Other Restricted Local	10,869,372.84 10,045,771.84
Total, Restricted Balance		10,869,372.84 10,045,771.84

Description Passaure Codes Object Codes Obj
1 LEPE Sources
21 Case 10 C
5) Othe Size Revenue
4 CREAT LOCAL RECOVERING 5 CROWNINGS 2,083,092,00
S. EXPENDITURES
Description 100-1199 100-11
1) Certificated Salaries
2) Ciscar fiee Selentes
Significant
4) Books and Supplies
Signate and Other Operating Expenditures 5000-4599 21,190,44 75,500,00 276, 5000-500,00 3,943,474,67 1,000,000,00 776, 740,7499 70,000,000,00 776, 740,7499 70,000,000,00 70,0
6) Capital Oullay
71 Ohier Outgo (excluding Transfers of Indirect Costs)
9 TOTAL, EXPENDITURES
PINAMICNO SOURCES AND USES (A5-189)
1) Interfund Transfers 1 8800-8829 0.00 0.00 0.00 0.00 0.00 1.01 marsfers Dut 7800-7829 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 1.01 Transfers Out 7600-7629 0.00 0.00 0.00 0.00 0.00 0.00 1.02 0.00 0.00
b) Transfers Out 7600-7629 0.00 0.00 0.00 0.00 2.00 1.00 1.00 1.00
2) Other Sources/Uses a) Sources b) Uses b) Uses 7630-7699 0.00 0.00 0.00 0.00 3) Gentifibutions 8880-8999 0.00 0.00 0.00 0.00 0.00 0.00 0.00
a) Sources 8393-8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
b) Uses 7630-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
3) Contributions 8980-8999 0.00 0.00 0.00 0.00 0.00 1.00 0.00 0
1 TOTAL, OTHER FINANCING SOURCES/USES
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 59791 13,561,829,82 12,530,704,46 -7. d) Other Restatements 9793 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 38 of July 1 - Unaudited 9791 13,561,829,82 12,530,704.46 -7.
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 38 of July 1 - Unaudited 9791 13,561,829.82 12,530,704.46 -7. 0.00
1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 13,561,829.82 12,530,704.46 -7. b) Audit Adjustments 9793 0.00 0.00 0.00 0.0 c) As of July 1 - Audited (F1a + F1b) 13,561,829.82 12,530,704.46 -7. d) Other Restatements 9795 0.00 0.00 0.00 0.0 e) Adjusted Beginning Balance (F1c + F1d) 13,561,829.82 12,530,704.46 -7. 2) Ending Balance, June 30 (E + F1e) 13,561,829.82 12,530,704.46 -7. 2) Ending Balance, June 30 (E + F1e) 12,530,704.46 11,868,350.46 -5. Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 All Others 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Committents 9760 0.00 0.00 0.00 Other Committents 9760 0.00 0.00 0.00 Other Committents 9760 0.00 0.00 0.00 Other Assignments 9760 0.00 0.00 0.00 Other Assignments 9760 0.00 0.00 0.00 0.00 0.00 Other Assignments 9760 0.00 0.00 0.00 0.00 0.00 Other Assignments 9760 0.00 0.00 0.00 0.00 0.00
a) As of July 1 - Unaudited 9791 13,561,829.82 12,530,704.46 -7. b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 13,561,829.82 12,530,704.46 -7. d) Other Restatements 9795 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 13,561,829.82 12,530,704.46 -7. 2) Ending Balance, June 30 (E + F1e) 13,561,829.82 12,530,704.46 11,868,350.46 -5. Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 All Others 9713 0.00 0.00 0.00 0.00 b) Restricted 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed 9740 12,530,704.46 11,868,350.46 -5. c) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 13,561,829,82 12,530,704,46 -7. d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
c) As of July 1 - Audited (F1a + F1b)
d) Other Restatements 9795 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 13,561,829.82 12,530,704.46 -7. 2) Ending Balance, June 30 (E + F1e) 12,530,704.46 11,868,350.46 -5. Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00
a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00
Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00
Stores 9712 0.00 0.00 0.0 Prepaid Items 9713 0.00 0.00 0.0 All Others 9719 0.00 0.00 0.0 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed 9750 0.00 0.00 0.00 0.0 Stabilization Arrangements 9760 0.00 0.00 0.00 0.0 d) Assigned 9780 0.00 0.00 0.00 0.0 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 0.0 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00
Prepaid Items 9713 0.00 0.00 0.0 All Others 9719 0.00 0.00 0.0 b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed 9750 0.00 0.00 0.00 Stabilization Arrangements 9760 0.00 0.00 0.00 Other Commitments 9780 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00
All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 12,530,704.46 11,868,350.46 -5.00 c) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
b) Restricted 9740 12,530,704.46 11,868,350.46 -5. c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00
c) Committed 9750 0.00 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00
Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00
Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 Other Assignments 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00
d) Assigned 9780 0.00
Other Assignments 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated 888erve for Economic Uncertainties 9789 0.00 0.00 0.00
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.
Reserve for Economic Uncertainties 9789 0.00 0.00 0.
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.
G. ASSETS
1) Cash
a) in County Treasury 9110 13,738,884.57
1) Fair Value Adjustment to Cash in County Treasury 9111 (138,146.33)
b) in Banks 9120 0.00
c) in Revolving Cash Account 9130 0.00
c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,509.23		
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			13,643,247.47		
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	1,112,543.01		
Due to Grantor Governments		9590	0.00		
			0.00		
3) Due to Other Funds		9610	1		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,112,543.01		
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)			12,530,704.46		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		9645	0.00	0.00	0.0
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
Interest		8660	355,783.34	275,000.00	-22.7°
Net Increase (Decrease) in the Fair Value of Investments		8662	(138,146.33)	138,146.00	-200.0
Fees and Contracts		2302	(100,110,00)	133,113.00	230.0
		8681	2 765 755 54	0.00	-100.0
Mitigation/Developer Fees		0001	2,765,755.51	0.00	-100.0
Other Local Revenue		2225		<u>.</u>	
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			2,983,392.52	413,146.00	-86.2
TOTAL, REVENUES			2,983,392.52	413,146.00	-86.2
TOTAL, REVENUES			ı		
CERTIFICATED SALARIES					
		1900	0.00	0.00	0.0
CERTIFICATED SALARIES		1900	0.00 0.00	0.00 0.00	0.0 0.0

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Description Resource C	Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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.
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				
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	347.76	0.00	-100.
Noncapitalized Equipment	4400	49,495.66	0.00	-100.
TOTAL, BOOKS AND SUPPLIES		49,843.42	0.00	-100.
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.
Travel and Conferences	5200	0.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.
Transfers of Direct Costs	5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	21,199.64	75,500.00	256.
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		21,199.64	75,500.00	256.
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	3,943,474.82	1,000,000.00	-74.
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	0.0
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		3,943,474.82	1,000,000.00	-74.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service				
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)		0.00	0.00	0.
TOTAL, EXPENDITURES		4,014,517.88	1,075,500.00	-73.
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.
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.

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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					
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%

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			DOAMIZZZJJ		
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,983,392.52	413,146.00	-86.2%
5) TOTAL, REVENUES			2,983,392.52	413,146.00	-86.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,014,517.88	1,075,500.00	- 73.2%
0) Other Outer	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,014,517.88	1,075,500.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(1,031,125.36)	(662,354.00)	-35.8%
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)			(1,031,125.36)	(662,354.00)	-35.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,561,829.82	12,530,704.46	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,561,829.82	12,530,704.46	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,561,829.82	12,530,704.46	-7.6%
2) Ending Balance, June 30 (E + F1e)			12,530,704.46	11,868,350.46	-5.3%
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	12,530,704.46	11,868,350.46	-5.3%
c) Committed		3740	.2,000,704.40	,555,555.40	3.370
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		3/00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		2,00	5,00	3.00	3.070
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
опавыупецгопарргорнатец Атночнг		9/90	0.00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 25 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	12,530,704.46	11,868,350.46
Total, Restricted Balance		12,530,704.46	11,868,350.46

		2022-23	2023-24 (B2)	Percent
Description Resource Cod	es Object Codes	Unaudited Actuals	2023-24 Budget (B2)	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	1,832,935.00	0.00	-100.0%
4) Other Local Revenue	8600-8799	683,666.68	887,351.00	29.8%
5) TOTAL, REVENUES		2,516,601.68	887,351.00	-64.7%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	5,795.05	80,000.00	1,280.59
5) Services and Other Operating Expenditures	5000-5999	19,173.40	26,065.00	35.99
6) Capital Outlay	6000-6999	13,653,632.88	8,275,731.00	-39.49
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			0.00
	7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		13,678,601.33	8,381,796.00	-38.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(11,161,999.65)	(7,494,445.00)	-32.99
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	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(11,161,999.65)	(7,494,445.00)	-32.9%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	47,499,818.25	36,337,818.60	-23.5%
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		47,499,818.25	36,337,818.60	-23.5%
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		47,499,818.25	36,337,818.60	-23.59
2) Ending Balance, June 30 (E + F1e)		36,337,818.60	28,843,373.60	-20.69
Components of Ending Fund Balance		,,.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.09
Stores	9712	0.00	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	36,337,818.60	28,843,373.60	-20.69
c) Committed	3740	30,037,010.00	20,043,373.00	-20.0
Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments	9760	0.00	0.00	0.09
d) Assigned Other Assignments	0700	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.0
e) Unassigned/Unappropriated	0700	0.33	0.00	2.00
Reserve for Economic Uncertainties	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS 1) Cash				
	0440	27 677 242 24		
a) in County Treasury	9110	37,677,342.24		
1) Fair Value Adjustment to Cash in County Treasury	9111	(384,850.73)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
		!		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit	9135 9140	0.00		

Display and Different of Resources 948	Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Doc for Control Former Forme	2) Investments		9150	0.00		
Double for Chief Fune 1900	3) Accounts Receivable		9200	118,862.83		
10 10 10 10 10 10 10 10	4) Due from Grantor Government		9290	0.00		
Primate Subscripting	5) Due from Other Funds		9310	0.00		
Solition	6) Stores		9320	0.00		
	7) Prepaid Expenditures		9330	0.00		
N. COUTAL, ASSESTED NOT LOWIS OF RESOURCES 1.00	8) Other Current Assets		9340	0.00		
N. DEFERRED OUTFLOWS OF RESOURCES 1.00	9) Lease Receivable		9380	0.00		
Display and Different of Resources 948	10) TOTAL, ASSETS			37,411,354.34		
2, TOTAL_DEFENSED OUTFLOWS	H. DEFERRED OUTFLOWS OF RESOURCES					
2, TOTAL_DEFENSED OUTFLOWS			9490	0.00		
LALASLITES 950% 1,073,535.74				0.00		
Accords Poyclet 950						
2 Due fo Genéro Genér			9500	1,073,535.74		
3.9 be 10 Obter Fursis						
Difference 1960 0.00 0						
1,070 AL, LABILUTISS 1,070 AS, 15,74 1,070						
DeFERRED INFLOWS OF RESOURCES 9600 0.			3030			
Different Influence of Resources 9000 0.00	<u> </u>			1,073,333.74		
Ay TOTAL DEFERRED INFLOWS 0.00 0.00 K. FUND COUNTY 36.337.818,00 0.00 FEDERAL REVENUE 36.337.818,00 0.00 0.00 FEDERAL REVENUE 0.00 0.00 0.00 0.00 OTHER STATE REVENUE 82.90 0.00 0.00 0.00 OTHER STATE REVENUE 85.90 0.00 0.00 0.00 Pass-Trough Revenues from State Sources 85.97 0.00 0.00 0.00 All Other State Revenue 85.97 0.00 0.00 0.00 OTHER STATE REVENUE 85.90 0.00 0.00 0.00 OTHER LOCAL REVENUE 85.91 0.00 0.00 0.00 Sales 85.91 0.00 0.00 0.00 Sales 85.91 0.00 0.00 0.00 Interest 86.91 0.00 0.00 0.00 Interest 86.90 0.00 0.00 0.00 Interest 86.90 0.00 0.00 0.00			geon	0.00		
K. FUIND EQUITY Ending Friend Salainnes. June 30 (meet agraes with lane F2) (G10 + H2) - 106 + J2) Ending Friend Salainnes. June 30 (meet agraes with lane F2) (G10 + H2) - 106 + J2) ENDINE FEDERAL REVENUE AD Cluther Federal Revenue 100, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,			9090			
Ending Funds Balance, June 30 (must agree with line F2) (310 + H2) - (64 + J2) 36,337,816,60 Composition of the Composition of				0.00		
PEDERAL REVENUE				26 227 040 60		
All Other Federal Revenue 6880 0.00 0.00 0.00 0.00 0.00 0.00 0.00				30,337,616.00		
TOTAL, FEDERAL REVENUE 0.00 0.00 0.00 OTHER STATE REVENUE 88545 1,832,855,00 0.00 -100,00 Pass-Through Revenues from State Sources 88567 0.00 0.00 0.00 All Chief State Revenue 88597 0.00 0.00 0.00 All Chief State Revenue 88590 0.00 0.00 0.00 OTHER LOCAL REVENUE 1,332,935,00 0.00 0.00 Sales of Equipment/Supplies 8631 0.00 0.00 0.00 Leases and Rentals 8650 1.00 0.00 0.00 0.00 Materi			0000	0.00	0.00	0.0%
OTHER STATE REVENUE 8-645 1,832,935,00 0.00 -100,00 Pase-Through Revenues from State Sources 8837 0.00 0.00 0.00 All Other State Revenue 8590 0.00 0.00 0.00 All Other State Revenue 8590 0.00 0.00 -100,00 OTHER COAL REVENUE 1,832,935,00 0.00 -100,00 Sales 8631 0.00 0.00 0.00 Sale of Equipment/Supples 8631 0.00 0.00 0.00 Leases and Retatals 8660 1,085,817,14 502,500,00 0.00 Interest 8660 1,086,817,14 502,500,00 52,500 Other Local Revenue 8690 1,000 0.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 2,516,001-0 887,351.0 9.479 CLASSIFIED SALARIES 200 0.00 0.00 0.00 Classified Supervisors' and Administrators' Salanes 200 0			8290			
School Facilities Apportlomments 8545 1,832,935,00 0.00 -100,00 Pasa-Through Revenue from State Sources 8567 0.00 0.00 0.00 All Other State Revenue 8590 0.00 0.00 -100,00 TOTAL, OTHER STATE REVENUE 1,832,935,00 0.00 -100,00 OTHER LOCAL REVENUE 8631 0.00 0.00 0.00 Sales Sales 8631 0.00 0.00 0.00 Leases and Rentals 8660 0.00 0.00 0.00 Interest 8660 1.085,577.41 502,500 -200,00 Not Increase (Decrease) in the Fair Value of Investments 8662 (384,850,73) 384,851.00 -200,00 All Other Local Revenue 8699 0.00 0.00 0.00 All Other Local Revenue 8699 0.00 0.00 0.00 All Other Local Revenue 8699 0.00 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 2516,606,86 887,351.00 2.80 Classified Support Salaries </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%
Pass-Through Revenues from State Sources			0545	4 000 005 00	0.00	400.00/
All Other State Revenue						
TOTAL OTHER STATE REVENUE 1,832,935.00 0.00 -100.00 OTHER LOCAL REVENUE Sales Common National Processing State Sta						
Sales Sale of Equipment/Supplies 8631 0.00			8590			
Sales Sale of Equipment/Supplies 8631 0.00 0.00 Leases and Rentals 8650 0.00 0.00 0.00 Interest 8660 1,068,517.41 502,500.00 -53,00 Net Increase (Decrease) in the Fair Value of Investments 8662 (384,850.73) 384,851.00 -200,00 Net Local Revenue 8669 0.00 0.00 0.00 All Other Local Revenue 8699 0.00 0.00 0.00 All Other Local Revenue 8799 0.00 0.00 0.00 All Other Local Revenue 8799 0.00 0.00 0.00 All Other Local Revenue 8799 0.00 0.00 0.00 All Other Local Revenue 8899 0.00 0.00 0.00 Class Iffed Local Revenue 8899 0.00 0.00 0.00 Class Iffed Supervisers' and Administrator's alaries 2200 0.00 0.00 0.00 Class Iffed Supervisors' and Administrator's Salaries 2200 0.00 0.00 0.00				1,832,935.00	0.00	-100.0%
Sale of Equipment/Supplies 8651 0.00 0.00 0.00 Lesses and Rentals 8650 0.00 0.00 0.00 Interest 8660 1,068,517.41 502,500.00 53,00 Net Increase (Decrease) in the Fair Value of Investments 8662 (384,850.73) 384,851.00 200,00 Other Local Revenue 8669 0.00 0.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 885,666.68 887,351.00 28,85 TOTAL STREED SALARIES 887,551.00 887,351.00 -64,79 Classified Support Salaries 200 0.00 0.00 0.00 Classified Support Salaries 2200 0.00 0.00 0.00 Clessified Support Salaries 2200 0.00 0.00 0.00 Clessified Salaries 2300 0.00 0.00 0.00 Clessified Salaries 3101-3102 0.00 0.00 0.00 EMPLOYEE BLOSALARIES 3101-3102 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Leases and Rentals 8650 0.00 0.00 0.00 0.00 Interest 8660 1.068.517.41 502,500.00 -53,00 Net Increase (Decrease) in the Fair Value of Investments 8662 (384.850.73) 384.851.00 -200.00 Other Local Revenue 8669 0.00 0.00 0.00 All Other Local Revenue 8669 0.00 0.00 0.00 All Other Local Revenue 8689 0.00 0.00 0.00 Collastified Support Salaries 2,516.01.88 887,351.00 28,89 Collastified Support Salaries 2200 0.00 0.00 0.00 Cleical, Technical and Office Salaries 2200 0.00 0.00 0.00 Cleical, Technical and Office Salaries 2400 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 200 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 3101-3102 0.00 0.00 0.00 EMPLOYEE BENEFITS 3101-3102 0.00 0.00 0.00 Collastified Support Salaries 3101-3102 0.00 0.00 0.00 Collastified Support Salaries 3101-3102 0.00 0.00 0.00 EMPLOYEE BENEFITS 3101-3102 0.00 0.00 0.00 EMPLOYEE SALARIES 3101-3102 0.00						
Interest 8660 1,068,517.41 502,500.00 -\$3,00						
Net Increase (Decrease) in the Fair Value of Investments 8662 (384,850.73) 384,851.00 -200,000 Other Local Revenue 8699 0.00 0.00 0.00 All Other Local Revenue 8699 0.00 0.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 883,666,68 887,351.00 29.88 TOTAL, REVENUES 2,516,601,68 887,351.00 29.88 Classified Support Salaries 2200 0.00 0.00 0.00 Classified Support Salaries 2300 0.00 0.00 0.00 Classified Support Salaries 2400 0.00 0.00 0.00 Classified Support Salaries 2900 0.00 0.00 0.00 Other Classified Support Salaries 2900 0.00 0.00 0.00 Other Classified Support Salaries 2900 0.00 0.00 0.00 Other Classified Support Salaries 3101,3102 0.00 0.00 0.00 Other C						
Other Local Revenue 8699 0.00 0.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 683,666.68 887,351.00 29,89 TOTAL, REVENUES 2,515,601.68 887,351.00 -64,79 CLASSIFIED SALARIES Classified Supervisors' and Administrators' Salaries 2200 0.00 0.00 0.09 Classified Supervisors' and Administrators' Salaries 2300 0.00 0.00 0.09 Clarical, Technical and Office Salaries 2400 0.00 0.00 0.09 Other Classified Salaries 2900 0.00 0.00 0.09 TOTAL, CLASSIFIED SALARIES 0.00 0.00 0.09 0.09 STRS 3101-3102 0.00 0.00 0.09 PERS 3201-3202 0.00 0.00 0.09 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.09 Health and Welfare Benefits 3401-3402 0.00 0.00 0						
All Other Local Revenue 8699 0.00 0.00 0.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			8662	(384,850.73)	384,851.00	-200.0%
All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES CLASSIFIED SALARIES CLASSIFIED SALARIES CLassified Support Salaries Classified Support Salaries Clerical, Technical and Office Salaries Clerical, Technical and Office Salaries Cherical, Technical and Office Salaries TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS STRS 3101-3102 OASDI/Medicare/Alternative Health and Welfare Benefits 3201-3202 OASDI/Medirare Benefits 3401-3402 OASDI/Medirare Benefits 3401-3402 OAD OO						
TOTAL, OTHER LOCAL REVENUE 683,666.68 887,351.00 29.89 TOTAL, REVENUES 2,516,601.68 887,351.00 -64.79 CLASSIFIED SALARIES CLBssified Support Salaries 2200 0.00 0.00 0.09 Classified Supports or and Administrators' Salaries 2300 0.00 0.00 0.00 Clerical, Technical and Office Salaries 2400 0.00 0.00 0.09 Other Classified Salaries 2900 0.00 0.00 0.09 TOTAL, CLASSIFIED SALARIES 2900 0.00 0.00 0.09 EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.09 PERS 3201-3202 0.00 0.00 0.09 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.09 Health and Welfare Benefits 3401-3402 0.00 0.00 0.09 Workers' Compensation 3601-3602 0.00 0.00 0.09 OPEB, Altive Employees 3751-3752 0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>0.0%</td></th<>						0.0%
CLASSIFIED SALARIES 2200 0.00	All Other Transfers In from All Others		8799	0.00	0.00	0.0%
CLASSIFIED SALARIES Classified Support Salaries 2200 0.00 0.00 0.00 Classified Support Salaries 2300 0.00 0.00 0.00 Clerical, Technical and Office Salaries 2400 0.00 0.00 0.00 Other Classified Salaries 2900 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 0.00 0.00 0.00 EMPLOYEE BENEFITS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3751-3752 0.00 0.00 0.00 OPEB cemployees 3751-3752 0.00 0.00 0.00	TOTAL, OTHER LOCAL REVENUE			683,666.68	887,351.00	29.8%
Classified Support Salaries 2200 0.00 0.00 0.00 Classified Supervisors' and Administrators' Salaries 2300 0.00 0.00 0.00 Clerical, Technical and Office Salaries 2400 0.00 0.00 0.00 Other Classified Salaries 2900 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 0.00 0.00 0.00 EMPLOYEE BENEFITS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employees Benefits 3901-3902	TOTAL, REVENUES			2,516,601.68	887,351.00	-64.7%
Classified Supervisors' and Administrators' Salaries 2300 0.00 0.00 0.00 Clerical, Technical and Office Salaries 2400 0.00 0.00 0.00 Other Classified Salaries 2900 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 0.00 0.00 0.00 EMPLOYEE BENEFITS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	CLASSIFIED SALARIES					
Clerical, Technical and Office Salaries	· · · · · · · · · · · · · · · · · · ·		2200		0.00	0.0%
Other Classified Salaries 2900 0.00 0.00 0.00 TOTAL, CLASSIFIED SALARIES 0.00 0.00 0.00 EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employees Benefits 3901-3902 0.00 0.00 0.00	Classified Supervisors' and Administrators' Salaries					0.0%
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.09 PERS 3201-3202 0.00 0.00 0.09 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	Other Classified Salaries		2900	0.00	0.00	0.0%
STRS 3101-3102 0.00 0.00 0.00 PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	EMPLOYEE BENEFITS					
OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemploy ment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	STRS		3101-3102	0.00	0.00	0.0%
Health and Welf are Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	PERS		3201-3202	0.00	0.00	0.0%
Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Workers' Compensation 3601-3602 0.00 0.00 0.09 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
OPEB, Allocated 3701-3702 0.00 0.00 0.09 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00	Unemployment Insurance		3501-3502	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%	Workers' Compensation		3601-3602	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%			3701-3702	0.00	0.00	0.0%
Other Employee Benefits 3901-3902 0.00 0.00 0.0%						0.0%
						0.0%
10 DE, ENT FOLE DENELTO I 0.00 I 0.00 I 0.00 I 0.00 I 0.00 I	TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

30 73643 0000000 Form 35 D8AM2ZZJJ8(2022-23)

					D8AM2ZZJJ8(2022-23)		
Description Re	esource 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	0.00	0.00	0.0%		
Noncapitalized Equipment		4400	5,795.05	80,000.00	1,280.5%		
TOTAL, BOOKS AND SUPPLIES			5,795.05	80,000.00	1,280.5%		
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	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	19,173.40	26,065.00	35.9%		
Communications		5900	0.00	0.00	0.0%		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,173.40	26,065.00	35.9%		
CAPITAL OUTLAY							
Land		6100	0.00	0.00	0.0%		
Land Improvements		6170	526,477.28	0.00	-100.0%		
Buildings and Improvements of Buildings		6200	13,118,547.44	8,275,731.00	-36.9%		
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%		
Equipment		6400	8,608.16	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			13,653,632.88	8,275,731.00	-39.4%		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
Transfers of Pass-Through Revenues							
To Districts or Charter Schools		7211	0.00	0.00	0.0%		
To County Offices		7212	0.00	0.00	0.0%		
To JPAs		7213	0.00	0.00	0.0%		
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%		
Debt Service							
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			13,678,601.33	8,381,796.00	-38.7%		
INTERFUND TRANSFERS			,,	.,,			
INTERFUND TRANSFERS IN							
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%		
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			5.30	3.30	3.370		
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%		
OTHER SOURCES/USES			0.30	5.50	0.070		
SOURCES							
Proceeds							
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%		
Other Sources			5.00	5.00	3.070		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%		
Long-Term Debt Proceeds		5550	5.00	5.00	0.070		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%		
Proceeds from Certificates of Participation Proceeds from Leases		8972	0.00	0.00	0.0%		
Proceeds from Leases Proceeds from Lease Revenue Bonds		8972 8973	0.00	0.00	0.0%		
Proceeds from SBITAs				0.00			
		8974	0.00		0.0%		
All Other Financing Sources		8979	0.00	0.00	0.0%		
(c) TOTAL, SOURCES			0.00	0.00	0.0%		

Unaudited Actuals County School Facilities Fund Expenditures by Object

30 73643 0000000 Form 35 D8AM2ZZJJ8(2022-23)

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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					
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%

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			I			
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	1,832,935.00	0.00	-100.0%	
4) Other Local Revenue		8600-8799	683,666.68	887,351.00	29.8%	
5) TOTAL, REVENUES			2,516,601.68	887,351.00	-64.7%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		13,678,601.33	8,381,796.00	-38.7%	
0) Other O. de-	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			13,678,601.33	8,381,796.00	-38.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(11,161,999.65)	(7,494,445.00)	-32.9%	
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)			(11,161,999.65)	(7,494,445.00)	-32.9%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	47,499,818.25	36,337,818.60	-23.5%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			47,499,818.25	36,337,818.60	-23.5%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			47,499,818.25	36,337,818.60	-23.5%	
2) Ending Balance, June 30 (E + F1e)			36,337,818.60	28,843,373.60	- 20.6%	
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		9719	36,337,818.60	28,843,373.60	-20.6%	
c) Committed		9/40	30,337,010.00	20,043,373.60	-20.6%	
		0750	0.00	0.00	0.007	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		0===				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 35 D8AM2ZZJJ8(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	7710	State School Facilities Projects	7,970,148.00	7,970,148.00
	9010	Other Restricted Local	28,367,670.60	20,873,225.60
Total, Restricted Balance			36,337,818.60	28,843,373.60

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	D8A				8AM2ZZJJ8(2022-23)	
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	(338,854.91)	338,855.00	-200.0%	
5) TOTAL, REVENUES			(338,854.91)	338,855.00	-200.0%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	75,853.54	100,000.00	31.8%	
5) Services and Other Operating Expenditures		5000-5999	35,692.56	100,000.00	180.2%	
6) Capital Outlay		6000-6999	20,855.03	525,000.00	2,417.4%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.00/	
O Oll or O day Transfer of Indianate O orto		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			132,401.13	725,000.00	447.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(471,256.04)	(386,145.00)	-18.1%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	6,090,422.30	3,500,000.00	-42.5%	
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			6,090,422.30	3,500,000.00	-42.5%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,619,166.26	3,113,855.00	-44.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	33,821,700.14	39,440,866.40	16.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			33,821,700.14	39,440,866.40	16.6%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			33,821,700.14	39,440,866.40	16.6%	
2) Ending Balance, June 30 (E + F1e)			39,440,866.40	42,554,721.40	7.9%	
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						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments		9780	39,440,866.40	42,554,721.40	7.9%	
Special Reserve Fund Balance	0000	9780	39, 779, 721.31	. , .	- //	
GASB 31 Fair Market Value Adjustment	0000	9780	(338, 854.91)			
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			5.55	0.00	5.570	
1) Cash						
a) in County Treasury		9110	33,693,590.85			
Fair Value Adjustment to Cash in County Treasury		9111	(338,854.91)			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
-,g -don		5100	I 5.30	1		

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

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	1,295.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,090,422.30		
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			39,446,453.24		
H, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	5,586.84		
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			5,586.84		
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)			39,440,866.40		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0
All Other Federal Revenue		8290	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0.00	0.00	0
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	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					
Sale of Equipment/Supplies		8631	0.00	0.00	0
Leases and Rentals		8650	0.00	0.00	0
Interest		8660	0.00	0.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	(338,854.91)	338,855.00	- 200
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			(338,854.91)	338,855.00	- 200
TOTAL, REVENUES			(338,854.91)	338,855.00	- 200
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	0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0
Health and Welfare Benefits		3401-3402	0.00	0.00	0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.

California Dept of Education

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

					D8AM2ZZJJ8(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	0.00	0.00	0.0%		
Noncapitalized Equipment		4400	75,853.54	100,000.00	31.8%		
TOTAL, BOOKS AND SUPPLIES			75,853.54	100,000.00	31.8%		
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	0.00	0.00	0.0%		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%		
Transfers of Direct Costs		5710 5750	0.00	0.00	0.0%		
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09		
Professional/Consulting Services and Operating Expenditures		5800	35,692.56	100,000.00	180.2%		
Communications		5900	0.00	0.00	0.0%		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,692.56	100,000.00	180.2%		
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	500,000.00	Nev		
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%		
Equipment		6400	20,855.03	25,000.00	19.9%		
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			20,855.03	525,000.00	2,417.4%		
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	0.09		
To County Offices		7212	0.00	0.00	0.0%		
To JPAs		7213	0.00	0.00	0.09		
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%		
Debt Service		1200	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	0.09		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%		
TOTAL, EXPENDITURES			132,401.13	725,000.00	447.6%		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF		8912	6,090,422.30	3,500,000.00	-42.5%		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%		
(a) TOTAL, INTERFUND TRANSFERS IN			6,090,422.30	3,500,000.00	-42.5%		
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF		7612	0.00	0.00	0.0%		
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09		
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%		
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%		
Long-Term Debt Proceeds		5505	5.00	3.00	0.07		
Long Telli Debt Flooreds			ı				

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

30 73643 0000000 Form 40 D8AM2ZZJJ8(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,090,422.30	3,500,000.00	-42.5%

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					D8AM2ZZJJ8(2022-23	
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	(338,854.91)	338,855.00	-200.0%	
5) TOTAL, REVENUES			(338,854.91)	338,855.00	-200.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		132,401.13	725,000.00	447.6%	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		7099	132,401.13	725,000.00	447.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			102,101110	720,000100	1111070	
FINANCING SOURCES AND USES (A5 -B10)			(471,256.04)	(386,145.00)	-18.1%	
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers						
		9000 9000	6 000 422 20	3 500 000 00	42.50/	
a) Transfers In		8900-8929	6,090,422.30	3,500,000.00	-42.5%	
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			6,090,422.30	3,500,000.00	-42.5%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,619,166.26	3,113,855.00	-44.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	33,821,700.14	39,440,866.40	16.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			33,821,700.14	39,440,866.40	16.6%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			33,821,700.14	39,440,866.40	16.6%	
2) Ending Balance, June 30 (E + F1e)			39,440,866.40	42,554,721.40	7.9%	
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		0140	0.00	0.00	0.076	
		9750	0.00	0.00	0.0%	
Stabilization Arrangements Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
		9/60	0.00	0.00	0.0%	
d) Assigned		0===				
Other Assignments (by Resource/Object)		9780	39,440,866.40	42,554,721.40	7.9%	
Special Reserve Fund Balance	0000	9780	39,779,721.31			
GASB 31 Fair Market Value Adjustment	0000	9780	(338, 854.91)			
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09	

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

30 73643 0000000 Form 40 D8AM2ZZJJ8(2022-23)

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ResourceDescription2022-23 Unaudited Actuals2023-24 PostTotal, Restricted Balance0.000.00

30 73643 0000000 Form 49 D8AM2ZZJJ8(2022-23)

		0000 05	9222.21	
Description Resource	e Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	124,100.83	8,272,031.00	6,565.6%
5) TOTAL, REVENUES		124,100.83	8,272,031.00	6,565.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	154,912.39	139,340.00	-10.19
6) Capital Outlay	6000-6999	4,470,476.18	0.00	-100.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
T) Other odigo (excluding Haristers of Humber obsis)	7400-7499	0.00	6,619,639.00	Nev
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		4,625,388.57	6,758,979.00	46.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(4,501,287.74)	1,513,052.00	-133.69
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	462,795.47	0.00	-100.09
b) Transfers Out	7600-7629	14,469.04	0.00	-100.09
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		448,326.43	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(4,052,961.31)	1,513,052.00	-137.3%
F. FUND BALANCE, RESERVES		(1,112,1111)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	6,602,545.60	2,549,584.29	-61.4%
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)	9193	6,602,545.60	2,549,584.29	-61.49
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)	9793	6,602,545.60	2,549,584.29	-61.49
2) Ending Balance, June 30 (E + F1e)		2,549,584.29	4,062,636.29	59.39
		2,545,564.25	4,002,030.29	39.37
Components of Ending Fund Balance				
a) Nonspendable	0744	0.00	0.00	0.00
Revolving Cash	9711	0.00	0.00	0.09
Stores	9712	0.00	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	2,549,584.29	4,062,636.29	59.3%
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.09
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	7,116,471.48		
1) Fair Value Adjustment to Cash in County Treasury	9111	(71,557.08)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
	0405	1		
d) with Fiscal Agent/Trustee	9135	0.00		

Description Resource	Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	21,875.88		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	6,942,416.84		
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		14,009,207.12		
H. DEFERRED OUTFLOWS OF RESOURCES		14,000,207.12		
Deferred Outflows of Resources	9490	0.00		
	3430	ł		
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	11,459,622.83		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		11,459,622.83		
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)		2,549,584.29		
		2,549,564.29		
FEDERAL REVENUE	0200	0.00	0.00	0.00
All Other Federal Revenue	8290	0.00	0.00	0.09
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	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
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		0.0
			0.00	
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	8,072,574.00	Ne
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	195,657.91	127,900.00	-34.6
Net Increase (Decrease) in the Fair Value of Investments	8662	(71,557.08)	71,557.00	-200.0
Other Local Revenue	0002	(71,007.00)	, 1,007.00	230.0
	0000	0.00	0.00	
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		124,100.83	8,272,031.00	6,565.6
TOTAL, REVENUES		124,100.83	8,272,031.00	6,565.6
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0

			<u> </u>		D8AM2ZZJJ8(2022-23)	
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
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						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
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	154,912.39	139,340.00	-10.1%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,912.39	139,340.00	-10.1%	
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	4,470,476.18	0.00	-100.0%	
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			4,470,476.18	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
To County Offices		7212	0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%	
Debt Service - Interest		7438	0.00	5,544,639.00	New	
Other Debt Service - Principal		7439	0.00	1,075,000.00	New	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	6,619,639.00	New	
TOTAL, EXPENDITURES			4,625,388.57	6,758,979.00	46.1%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	462,795.47	0.00	-100.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			462,795.47	0.00	-100.0%	
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	14,469.04	0.00	-100.0%	

30 73643 0000000 Form 49 D8AM2ZZJJ8(2022-23)

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			14,469.04	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	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)			448,326.43	0.00	-100.0%

30 73643 0000000 Form 49 D8AM2ZZJJ8(2022-23)

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Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	124,100.83	8,272,031.00	6,565.6%	
5) TOTAL, REVENUES			124,100.83	8,272,031.00	6,565.6%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		4,625,388.57	139,340.00	-97.0%	
of Figure Convices		Except 7600-	4,020,000.07	100,040.00	31.07	
9) Other Outgo	9000-9999	7699	0.00	6,619,639.00	Nev	
10) TOTAL, EXPENDITURES			4,625,388.57	6,758,979.00	46.1%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,501,287.74)	1,513,052.00	-133.6%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	462,795.47	0.00	-100.0%	
b) Transfers Out		7600-7629	14,469.04	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			448,326.43	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,052,961.31)	1,513,052.00	-137.3%	
F. FUND BALANCE, RESERVES			(1,002,001.01)	1,010,002.00		
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	6,602,545.60	2,549,584.29	-61.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		9793	6,602,545.60	2,549,584.29	-61.49	
d) Other Restatements		9795	0.00	0.00	0.09	
		9795				
e) Adjusted Beginning Balance (F1c + F1d)			6,602,545.60	2,549,584.29	-61.49	
2) Ending Balance, June 30 (E + F1e)			2,549,584.29	4,062,636.29	59.3%	
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	2,549,584.29	4,062,636.29	59.3%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Tustin Unified Orange County

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

30 73643 0000000 Form 49 D8AM2ZZJJ8(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023 - 24 Budget
9010	Other Restricted Local	2,549,584.29	4,062,636.29
Total, Restricted Balance		2,549,584.29	4,062,636.29

				D8AM2ZZJJ8(2022-23)		
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	60,892.00	0.00	-100.0%	
4) Other Local Revenue		8600-8799	17,255,773.00	15,920,515.00	-7.7%	
5) TOTAL, REVENUES			17,316,665.00	15,920,515.00	-8.1%	
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	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	15,648,693.00	17,504,633.00	11.9%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			15,648,693.00	17,504,633.00	11.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,667,972.00	(1,584,118.00)	- 195.0%	
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	1,672,120.00	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			1,672,120.00	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,340,092.00	(1,584,118.00)	-147.4%	
F. FUND BALANCE, RESERVES			0,010,002100	(1,001,11000)		
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	12,209,527.00	15,557,051.00	27.4%	
		9793	0.00	0.00	0.0%	
b) Audit Adjustments		9793				
c) As of July 1 - Audited (F1a + F1b)		0705	12,209,527.00	15,557,051.00	27.4%	
d) Other Restatements		9795	7,432.00	0.00	-100.0%	
e) Adjusted Beginning Balance (F1c + F1d)			12,216,959.00	15,557,051.00	27.3%	
2) Ending Balance, June 30 (E + F1e)			15,557,051.00	13,972,933.00	-10.2%	
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	15,557,051.00	13,972,933.00	-10.2%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	15,622,061.00			
The County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	(155,147.00)			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
2) Inv estments		9150	0.00		
3) Accounts Receivable		9200	90,136.00		
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			15,557,050.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,557,050.00		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	60,892.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			60,892.00	0.00	-100.09
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	15,684,383.00	15,401,266.00	-1.89
Unsecured Roll		8612	682,379.00	0.00	-100.09
Prior Years' Taxes		8613	286,155.00	325,028.00	13.69
Supplemental Taxes		8614	550,857.00	0.00	-100.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Interest		8660	207,146.00	39,074.00	-81.19
Net Increase (Decrease) in the Fair Value of Investments		8662	(155,147.00)	155,147.00	-200.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			17,255,773.00	15,920,515.00	- 7.7 ⁹
TOTAL, REVENUES			17,316,665.00	15,920,515.00	-8.19
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,520,000.00	11,995,000.00	14.09
Bond Interest and Other Service Charges		7434	5,128,693.00	5,509,633.00	7.4
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)			15,648,693.00	17,504,633.00	11.99
TOTAL, EXPENDITURES			15,648,693.00	17,504,633.00	11.99
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

30 73643 0000000 Form 51 D8AM2ZZJJ8(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,672,120.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,672,120.00	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)			1,672,120.00	0.00	-100.0%

D8AM2ZZJJ:					
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,892.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,255,773.00	15,920,515.00	-7.7%
5) TOTAL, REVENUES			17,316,665.00	15,920,515.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
o) Hallt Selvices	0000-0333	Except 7600-	0.00	0.00	0.070
9) Other Outgo	9000-9999	7699	15,648,693.00	17,504,633.00	11.9%
10) TOTAL, EXPENDITURES			15,648,693.00	17,504,633.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			1,667,972.00	(1,584,118.00)	-195.0%
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	1,672,120.00	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		0000 0000	1,672,120.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,340,092.00		-147.4%
			3,340,092.00	(1,584,118.00)	-147.470
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0701	12 200 527 00	15 557 051 00	27.49/
a) As of July 1 - Unaudited		9791	12,209,527.00	15,557,051.00	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,209,527.00	15,557,051.00	27.4%
d) Other Restatements		9795	7,432.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,216,959.00	15,557,051.00	27.3%
2) Ending Balance, June 30 (E + F1e)			15,557,051.00	13,972,933.00	-10.2%
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	15,557,051.00	13,972,933.00	-10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tustin Unified Orange County

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

30 73643 0000000 Form 51 D8AM2ZZJJ8(2022-23)

		2022-23 Unaudited	2023-24
Resource	Description	Actuals	Budget
9010	Other Restricted Local	15,557,051.00	13,972,933.00
Total, Restricted Balance		15,557,051.00	13,972,933.00

				D8AM2ZZJJ8(2022-23)		
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	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	7,880,575.48	0.00	-100.0%	
5) TOTAL, REVENUES			7,880,575.48	0.00	-100.0%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%	
6) Capital Outlay		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,				
		7400-7499	6,494,090.41	0.00	-100.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			6,494,090.41	0.00	-100.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,386,485.07	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	448,326.43	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			(448,326.43)	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			938,158.64	0.00	-100.0%	
F. FUND BALANCE, RESERVES			,			
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	3,579,048.93	4,517,207.57	26.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		0700	3,579,048.93	4,517,207.57	26.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
		9195	3,579,048.93	4,517,207.57	26.2%	
e) Adjusted Beginning Balance (F1c + F1d)					0.0%	
2) Ending Balance, June 30 (E + F1e)			4,517,207.57	4,517,207.57	0.0%	
Components of Ending Fund Balance						
a) Nonspendable		0744			0.004	
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	4,517,207.57	4,517,207.57	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS			1			
1) Cash						
a) in County Treasury		9110	1.58			
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			
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	0.00			

Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	10,223,685.73		
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			10,223,687.31		
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	5,706,479.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		5050	5,706,479.74		
J. DEFERRED INFLOWS OF RESOURCES			5,700,479.74		
Deferred Inflows of Resources Deferred Inflows of Resources		9690	0.00		
,		9690	1		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,517,207.57		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0
Unsecured Roll		8612	0.00	0.00	0.0
Prior Years' Taxes		8613	0.00	0.00	0.0
Supplemental Taxes		8614	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Other		8622	7,880,575.48	0.00	-100.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue		0002	0.00	0.00	5.0
All Other Local Revenue		9600	0.00	0.00	2.0
		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			7,880,575.48	0.00	-100.0
TOTAL, REVENUES			7,880,575.48	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0
Debt Service - Interest		7438	5,574,090.41	0.00	-100.0
Other Debt Service - Principal		7439	920,000.00	0.00	-100.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,494,090.41	0.00	-100.0
TOTAL, EXPENDITURES			6,494,090.41	0.00	-100.0
INTERFUND TRANSFERS					

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

Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

30 73643 0000000 Form 52 D8AM2ZZJJ8(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					
Other Authorized Interfund Transfers Out		7619	448,326.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			448,326.43	0.00	-100.0%
OTHER SOURCES/USES					
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					
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)			(448,326.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,880,575.48	0.00	-100.0%
5) TOTAL, REVENUES			7,880,575.48	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	6,494,090.41	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,494,090.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			1,386,485.07	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	448,326.43	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			(448,326.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			938,158.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,579,048.93	4,517,207.57	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,579,048.93	4,517,207.57	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,579,048.93	4,517,207.57	26.2%
2) Ending Balance, June 30 (E + F1e)			4,517,207.57	4,517,207.57	0.0%
Components of Ending Fund Balance			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,011,201101	51570
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
Prepaid Items All Others		9713 9719	0.00		
All Others b) Restricted		9719 9740		0.00	0.0%
		9740	4,517,207.57	4,517,207.57	0.0%
c) Committed		0750			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Tustin Unified Orange County

Unaudited Actuals Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

30 73643 0000000 Form 52 D8AM2ZZJJ8(2022-23)

		2022-23 Unaudited	2023-24
Resource	Description	Actuals	Budget
9010	Other Restricted Local	4,517,207.57	4,517,207.57
Total, Restricted Balance		4,517,207.57	4,517,207.57

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget (B2)	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	2,763,549.75	2,902,098.00	5.0
5) TOTAL, REVENUES			2,763,549.75	2,902,098.00	5.0
B. EXPENSES					
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	1,500.00	Ne
5) Services and Other Operating Expenses		5000-5999	2,646,537.14	3,046,989.00	15.1
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			2,646,537.14	3,048,489.00	15.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,012.61	(146,391.00)	-225.1
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		0000 0000	0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			117,012.61	(146,391.00)	-225.1
F. NET POSITION			117,012.01	(140,331.00)	-223.1
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,892,688.89	8,009,701.50	1.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3733	7,892,688.89	8,009,701.50	1.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		3733	7,892,688.89	8,009,701.50	1.5
2) Ending Net Position, June 30 (E + F1e)			8,009,701.50	7,863,310.50	-1.8
Components of Ending Net Position			0,009,701.30	7,000,010.00	-1.0
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9790	0.00	0.00	
		9790	8,009,701.50	7,863,310.50	0.0 -1.8
c) Unrestricted Net Position		9790	8,009,701.50	7,003,310.50	-1.0
G. ASSETS 1) Cash					
		0110	9.016.661.47		
a) in County Treasury		9110	8,016,661.47		
Fair Value Adjustment to Cash in County Treasury Fair Cash Cash County Treasury		9111	(80,608.61)		
b) in Banks		9120	50,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,459.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	148,527.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

escription	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			8,159,039.18		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	149,337.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			149,337.68		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			8,009,701.50		
THER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0
All Other State Revenue	All Other	8590	0.00	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0
THER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	190,476.86	185,000.00	- 2
Net Increase (Decrease) in the Fair Value of Investments		8662	(80,608.61)	80,609.00	-200
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,488,916.59	2,591,489.00	4
All Other Fees and Contracts		8689	0.00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	164,764.91	45,000.00	- 72
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			2,763,549.75	2,902,098.00	5
OTAL, REVENUES			2,763,549.75	2,902,098.00	5
ERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES LASSIFIED SALARIES			0.00	0.00	0

					
Description Res	source Codes O	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			,		
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	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,500.00	New
SERVICES AND OTHER OPERATING EXPENSES			****	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements					
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and		5000	0.040.507.44	0 040 000 00	45.400
Operating Expenditures		5800	2,646,537.14	3,046,989.00	15.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,646,537.14	3,046,989.00	15.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,646,537.14	3,048,489.00	15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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%
(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		l	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)		l	0.00	0.00	0.0%
					

					_
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,763,549.75	2,902,098.00	5.0%
5) TOTAL, REVENUES			2,763,549.75	2,902,098.00	5.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,646,537.14	3,048,489.00	15.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
O) Other Outes	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,646,537.14	3,048,489.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117,012.61	(146,391.00)	-225.1%
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 NET POSITION (C + D4)			117,012.61	(146,391.00)	-225.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,892,688.89	8,009,701.50	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,892,688.89	8,009,701.50	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,892,688.89	8,009,701.50	1.5%
2) Ending Net Position, June 30 (E + F1e)			8,009,701.50	7,863,310.50	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,009,701.50	7,863,310.50	-1.8%

Tustin Unified Orange County

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

30 73643 0000000 Form 67 D8AM2ZZJJ8(2022-23)

Printed: 8/31/2023 8:34 AM

ResourceDescription2022-23 Unaudited Actuals2023-24 BudgetTotal, Restricted Net Position0.000.00

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	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)	20,531.32	20,556.72	22,217.54	20,143.26	20,143.26	21,458.19
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)	20,531.32	20,556.72	22,217.54	20,143.26	20,143.26	21,458.19
5. District Funded County Program ADA						
a. County Community Schools	192.01	192.01	192.01	192.01	192.01	192.01
b. Special Education-Special Day Class	8.12	8.12	8.12	8.12	8.12	8.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.02	1.02	1.02	1.02	1.02	1.02
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)	201.15	201.15	201.15	201.15	201.15	201.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,732.47	20,757.87	22,418.69	20,344.41	20,344.41	21,659.34
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	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	176,147,527.00		176,147,527.00			176,147,527.00
Work in Progress	9,291,547.00		9,291,547.00	22,483,241.00	1,472,762.00	30,302,026.00
Total capital assets not being depreciated	185,439,074.00	0.00	185,439,074.00	22,483,241.00	1,472,762.00	206,449,553.00
Capital assets being depreciated:						
Land Improvements	67,244,677.00		67,244,677.00	1,832,049.00	79,500.00	68,997,226.00
Buildings	572,923,021.00		572,923,021.00	2,872,043.00		575,795,064.00
Equipment	30,480,870.00		30,480,870.00	1,996,350.00	188,273.00	32,288,947.00
Total capital assets being depreciated	670,648,568.00	0.00	670,648,568.00	6,700,442.00	267,773.00	677,081,237.00
Accumulated Depreciation for:						
Land Improvements	(30,966,832.00)		(30,966,832.00)	(3,040,614.00)	(79,500.00)	(33,927,946.00)
Buildings	(177,528,928.00)		(177,528,928.00)	(13,350,714.00)		(190,879,642.00)
Equipment	(22,431,596.00)		(22,431,596.00)	(1,791,972.00)	(184,575.00)	(24,038,993.00)
Total accumulated depreciation	(230,927,356.00)	0.00	(230,927,356.00)	(18,183,300.00)	(264,075.00)	(248,846,581.00)
Total capital assets being depreciated, net excluding lease and subscription assets	439,721,212.00	0.00	439,721,212.00	(11,482,858.00)	3,698.00	428,234,656.00
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	2,658,029.54		2,658,029.54
Accumulated amortization for subscription assets			0.00	(15,200.00)		(15,200.00)
Total subscription assets, net	0.00	0.00	0.00	2,642,829.54	0.00	2,642,829.54
Gov ernmental activity capital assets, net	625,160,286.00	0.00	625,160,286.00	13,643,212.54	1,476,460.00	637,327,038.54
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			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 GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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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	138,346,877.53	301	118,984.82	303	138,227,892.71	305	109,588.28		307	138,118,304.43	309
2000 - Classified Salaries	51,671,179.33	311	1,350,669.94	313	50,320,509.39	315	75,993.20		317	50,244,516.19	319
3000 - Employ ee Benefits	84,943,769.76	321	1,382,788.23	323	83,560,981.53	325	4,293,384.99		327	79,267,596.54	329
4000 - Books, Supplies Equip Replace. (6500)	15,242,205.55	331	227,034.83	333	15,015,170.72	335	751,336.06		337	14,263,834.66	339
5000 - Services . & 7300 - Indirect Costs	35,462,419.82	341	199,094.50	343	35,263,325.32	345	11,600,930.02		347	23,662,395.30	349
-				TOTAL	322,387,879.67	365			TOTAL	305,556,647.12	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	112,429,773.72	375
2. Salaries of Instructional Aides Per EC 41011	2100	16,129,417.85	380
3. STRS	3101 & 3102	32,523,950.04	382
4. PERS	3201 & 3202	3,843,607.87	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,905,528.99	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	14,695,006.35	385
7. Unemploy ment Insurance	3501 & 3502	638,472.95	390
8. Workers' Compensation Insurance	3601 & 3602	1,653,523.21	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	218,942.00	393

Tustin Unified Orange County

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

30 73643 0000000 Form CEA D8AM2ZZJJ8(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
	185,038,222.98	
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	24,255.19	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)	15,513.19	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
		390
14. TOTAL SALARIES AND BENEFITS	184,998,454.60	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		
	60.54%	
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 the provisions of EC 41374.	and not exempt u	ınder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	55.00%	
	55.00%	
	55.00% 60.54%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2)	60.54%	
2. Percentage spent by this district (Part II, Line 15)		
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	60.54%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	60.54%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	60.54%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00% 305,556,647.12	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00% 305,556,647.12	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00% 305,556,647.12	

30 73643 0000000 Form DEBT D8AM2ZZJJ8(2022-23)

Unaudited Actuals

Schedule of Long-Term Liabilities	
	Schedule of Long-Term Liabilities

Tustin Unified Orange County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Pay able	169,852,132.00		169,852,132.00	21,672,120.00	11,620,798.00	179,903,454.00	
State School Building Loans Payable			00.00			00.00	
Certificates of Participation Payable			00.00			00.0	
Leases Payable			00.00			00.00	
Lease Rev enue Bonds Pay able			00.00			00:00	
Other General Long-Term Debt	5,898,468.00		5,898,468.00		3,831,890.00	2,066,578.00	450,000.00
Net Pension Liability			00.00			00.00	
Total/Net OPEB Liability	32,799,766.00		32,799,766.00		2,333,193.00	30,466,573.00	
Compensated Absences Payable	2,208,162.78		2,208,162.78	178,664.22		2,386,827.00	1,701,840.00
Subscription Liability			00.00	15,200.00		15,200.00	15,200.00
Gov ernmental activities long-term liabilities	210,758,528.78	00'0	210,758,528.78	21,865,984.22	17,785,881.00	214,838,632.00	2,167,040.00
Business-Type Activities:							
General Obligation Bonds Pay able			0.00			00.00	
State School Building Loans Payable			00'0			00.0	
Certificates of Participation Payable			00.00			00.0	
Leases Payable			00.00			00.0	
Lease Revenue Bonds Payable			00.00			00.0	
Other General Long-Term Debt			00'0			00.0	
Net Pension Liability			00'0			00.0	
Total/Net OPEB Liability			00'0			00.0	
Compensated Absences Payable			00.00			00.0	
Subscription Liability			00.00			00.0	
Business-type activities long-term liabilities	0.00	00.00	00.00	00.00	00.00	00.00	0.00

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

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	Fund	ds 01, 09, and 62		2022-23
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	339,734,978.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	37,120,916.42
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	400,538.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	4,154,072.12
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	15,200.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	6,090,422.30
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	167,079.28
8. Tuition (Rev enue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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

		expenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not 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)				10,827,312.25
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	10,021,012.20
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	ot include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				291,786,750.20
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,757.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,056.68

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

30 73643 0000000 Form ESMOE D8AM2ZZJJ8(2022-23)

	Expenditures	
Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
	Total	Per ADA
only. Final		
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior y ear		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior year base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure		
	000 040 570 00	40 455 00
amount.)	262,216,578.88	12,455.96
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	262,216,578.88	12,455.96
B. Required		
effort (Line A.2		
times 90%)	235,994,920.99	11,210.36
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	291,786,750.20	14,056.68
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00
2010)	0.00	0.00

Tustin Unified Orange County

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

30 73643 0000000 Form ESMOE D8AM2ZZJJ8(2022-23)

E. MOE		
determination		
(If one or both		
of the amounts		
in line D are		
zero, the MOE		
requirement is		
met; if both		
amounts are		
positive, the	MOE Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA covered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two	0.000/	0.000/
percentages)	0.00%	0.00%
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of	Tatal Forman ditanna	Expenditures
Adjustments	Total Expenditures	Per ADA
Total		
adjustments to		
base		
expenditures	0.00	0.00

Export Log Period: Unaudited Actuals Type of Export: Official

LEA: 30-73643-0000000 Tustin Unified

Official Check for LEA: 30-73643-0000000 is good

Export of USER General Ledger started at 9/12/2023, 5:21:59 PM

OFFICIAL Header for LEA: 30-73643-0000000 Tustin Unified

VERSION SACS V6.1

• Fiscal year: 2022-23

• Type of data: Unaudited Actuals

• Number of records exported in group 1: 2694

Fiscal year: 2023-24Type of data: Budget

• Number of records exported in group 2: 1862

Export USER General Ledger completed at 9/12/2023, 5:21:59 PM

Export of Supplementals (USER ELEMENTs) started at 9/12/2023, 5:21:59 PM

• Fiscal year: 2022-23

• Type of data: Unaudited Actuals

• Number of records exported in group 3: 2668

Fiscal year: 2023-24Type of data: Budget

• Number of records exported in group 4: 1142

Export of supplementals (USER ELEMENTs) completed at 9/12/2023, 5:21:59 PM

Export of TRC Explanations started at 9/12/2023, 5:21:59 PM

• Fiscal year: 2022-23

• Type of data: Unaudited Actuals

Number of records exported in group 5: 85

Fiscal year: 2023-24Type of data: Budget

• Number of records exported in group 6: 0

Export of TRC Explanations completed at 9/12/2023, 5:21:59 PM

Export of TRC Log started at 9/12/2023, 5:21:59 PM

• Fiscal year: 2022-23

• Type of data: Unaudited Actuals

• Number of records exported in group 7: 85

Fiscal year: 2023-24Type of data: Budget

• Number of records exported in group 8: 49

Export of TRC Log completed at 9/12/2023, 5:21:59 PM

OFFICIAL END for LEA: 30-73643-0000000 Tustin Unified

Exported to file: 30736430000000_A_2022-23_D8AM2ZZJJ8_OFFICIAL.DAT

End of Official Export Process

30 73643 0000000 Form GANN D8AM2ZZJJ8(2022-23)

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Tustin Unified	Orange County

		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2021-22 Actual			2022-23 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	177,476,567.79		177,476,567.79		,	187,459,367.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,110.82		21,110.82			20,732.47
AD HISTMENTS TO PRIOR YEAR I IMT	74	Adiustments to 2021-22	1.22	4	Adiustments to 2022-23	23
2 District London Downships and Other Transfers						
4. Temporary Voter Approv ed Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			00.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered						
in Line A3 above)						
B. CURRENT YEAR GANN ADA		2022-23 P2 Report	+	2	2023-24 P2 Estimate	ď.
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	20,732.47		20,732.47	20,344.41		20,344.41
2. Total Charter Schools ADA (Form A, Line C9)	00.00		00.00	00.00		00.00
3. TOTAL CURRENT Y EAR P2 ADA (Line B1 plus B2)			20,732.47			20,344.41
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	598,077.35		598,077.35	598,077.00		598,077.00
2. Timber Yield Tax (Object 8022)	15		11.	00.00		00.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		00.00	00.00		00.00
4. Secured Roll Taxes (Object 8041)	134,402,341.33		134,402,341.33	135,859,379.00		135,859,379.00
5. Unsecured Roll Taxes (Object 8042)	3,959,612.46		3,959,612.46	4,094,779.00		4,094,779.00
6. Prior Years' Taxes (Object 8043)	2,274,414.32		2,274,414.32	2,279,873.00		2,279,873.00
7. Supplemental Taxes (Object 8044)	5,671,384.98		5,671,384.98	5,081,907.00		5,081,907.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,341,292.00		9,341,292.00	9,511,637.00		9,511,637.00

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

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Tustin Unified Orange County

						()
		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	00.00		00.00	00.00		00.00
10. Other In-Lieu Taxes (Object 8082)	0.00		00.00	00.00		00.00
11. Comm. Redev elopment Funds (objects 8047 & 8625)	18,651,736.03		18,651,736.03	16,703,222.00		16,703,222.00
12. Parcel Taxes (Object 8621)	00.00		00.00	00.00		00:00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	00.00		00.00	00.00		00.00
14. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	00.00		00.00	00.00		00.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS						
(Lines C1 through C15)	174,898,858.58	00.00	174,898,858.58	174,128,874.00	00.00	174,128,874.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914)	00.00		0.00	00.00		00.00
18. TOTAL LOCAL PROCEEDS OF TAXES						
(Lines C16 plus C17)	174,898,858.58	00.00	174,898,858.58	174,128,874.00	0.00	174,128,874.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,796,088.72			3,046,520.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,283,753.00		9,283,753.00	10,104,978.00		10,104,978.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	9,283,753.00	00.00	12,079,841.72	10,104,978.00	00.00	13,151,498.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	81,066,214.00		81,066,214.00	91,110,491.00		91,110,491.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(77,539.00)		(77,539.00)	00.00		00.00
26. TOTAL STATE AID RECEIVED						
(Lines C24 plus C25)	80,988,675.00	00.00	80,988,675.00	91,110,491.00	00.00	91,110,491.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	387,637,880.79		387,637,880.79	381,150,871.00		381,150,871.00
28. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	3,327,155.95		3,327,155.95	4,541,455.00		4,541,455.00

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Tustin Unified Orange County

		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			177,476,567.79			187,459,367.39
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			0.9821			0.9813
4. PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)			187,459,367.39			192,121,429.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			174,898,858.58			174,128,874.00
6. Preliminary State Aid Calculation						
Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater a than Line C26 or less than zero)			2,487,896.40			2,441,329.20
Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			24,640,350.53		'	31,144,053.37
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			24,640,350.53		-	31,144,053.37
7. Local Revenues in Proceeds of Taxes					'	
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 a. plus D6c])			1,727,503.36			2,475,343.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			176,626,361.94			176,604,217.75
State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			22,912,847.17			28,668,709.62
9. Total Appropriations Subject to the Limit					4	
a. Local Revenues (Line D7b)			176,626,361.94			
b. State Subventions (Line D8)			22,912,847.17			
c. Less: Excluded Appropriations (Line C23)			12,079,841.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			187,459,367.39			
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			00.00			
SUMMARY		2022-23 Actual			2023-24 Budget	
11. Adjusted Appropriations Limit						
(Lines D4 plus D10)			187,459,367.39			192,121,429.37
12. Appropriations Subject to the Limit						
(Line D9d)			187,459,367.39			

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Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Tustin Unified Orange County

		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
** Please provide below an explanation for each entry in the adjustments column."			-			
Nam Nguyen - Senior Director, Business Services		(714) 730-7301 Ext. 51354	xt. 51354			
Gann Contact Person	ı	Contact Phone Number	umber			

Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

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Part I - General Administrative Share of Plant Services Costs

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

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

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

8,945,157.57

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

R	Salaries and Renefits - All Other Activities	

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

264.488.191.78

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3 38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

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

11 097 565 48

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

3,106,645.69

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

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	56,038.93
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	972,132.19
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)	15,232,382.29
9. Carry-Forward Adjustment (Part IV, Line F)	89,584.43
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,321,966.72
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	205,256,155.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,522,518.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	29,297,270.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	897,623.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	400,538.55
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)	1,227,049.93
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	60,676.27
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	27,789,175.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,574,246.91
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,252,192.53
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,569,999.74
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,133,227.60
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)	309,980,675.14
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)	4.91%
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)	4 0 407
(Line A10 divided by Line B19)	4.94%
Part IV - Carry-forward Adjustment	

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 15,232,382.29 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 139,249.42 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 (4.93%) times Part III, Line B19); zero if negative 89,584.43 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.93%) times Part III, Line B19); zero if positive 0.00 89.584.43 D. Preliminary carry-forward adjustment (Line C1 or C2) E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 89.584.43

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

Approv ed indirect cost rate: 4.93%
Highest rate used in any program: 4.93%

			program:	4.93%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,959,851.92	96,620.70	4.93%
01	3010	3,860,766.24	190,336.00	4.93%
01	3182	218,421.09	10,768.00	4.93%
01	3212	6,643,537.94	327,526.00	4.93%
01	3310	13,923,991.00	185,012.00	1.33%
01	3315	126,424.00	3,670.00	2.90%
01	3327	218,806.91	10,787.00	4.93%
01	3345	985.00	48.00	4.87%
01	3385	118,160.00	2,876.00	2.43%
01	3395	16,857.00	831.00	4.93%
01	3410	191,653.00	4,580.00	2.39%
01	3550	124,337.00	6,130.00	4.93%
01	4035	575,622.25	28,378.00	4.93%
01	4127	315,659.94	15,562.00	4.93%
01	4203	376,382.49	18,556.00	4.93%
01	6010	346,637.50	17,089.23	4.93%
01	6266	10,813.31	533.00	4.93%
01	6385	21,066.40	708.00	3.36%
01	6387	599,136.39	29,537.00	4.93%
01	6388	325,422.38	14,657.00	4.50%
01	6500	33,326,617.00	234,266.00	0.70%
01	6515	9,907.00	191.00	1.93%
01	6520	108,211.00	5,134.00	4.74%
01	6536	223,962.90	11,041.00	4.93%
01	6537	773,362.00	38,059.00	4.92%
01	6546	2,431,002.64	68,714.00	2.83%
01	6547	1,267,348.00	48,290.00	3.81%
01	6762	100,337.40	4,946.00	4.93%
01	7220	192,554.59	8,877.00	4.61%
01	7311	50,127.95	2,471.00	4.93%
01	7412	5,729.20	282.00	4.92%
01	7422	214,180.51	10,559.00	4.93%
01	7435	599,778.87	28,832.00	4.81%
01	9010	1,730,681.01	41,752.65	2.41%
11	6391	885,795.77	43,669.00	4.93%
12	6052	14,300.00	700.00	4.90%
12	6105	2,064,744.67	101,643.46	4.92%

Tustin Unified Orange County

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

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 12
 6127
 15,142.80
 746.54
 4.93%

 13
 5310
 5,133,227.60
 253,068.00
 4.93%

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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		6,718,839.18	6,718,839.18
2. State Lottery Revenue	8560	4,530,361.00		2,276,703.00	6,807,064.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,530,361.00	0.00	8,995,542.18	13,525,903.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	4,219,335.71		0.00	4,219,335.71
4. Books and Supplies	4000-4999	264,485.93		245,930.78	510,416.71
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	46,539.36			46,539.36
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			145,027.61	145,027.61
6. Capital Outlay	6000-6999	0.00		11,342.16	11,342.16
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)		4,530,361.00	0.00	402,300.55	4,932,661.55
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	8,593,241.63	8,593,241.63

D. COMMENTS:

Expenditures reported in resource 6300 for object 5800 are online subscription contracts for instructional related materials that do not meet GASB 96 criteria. GASB 96 online subscription contracts for instructional related materials are reported in object 6000s.

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.

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

Tustin Unified Orange County

			Teacher Full-Time Equivalents	ne Equivalents		Classroom Units	m 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 Transportation (Function 3600)
A. Amount of Undis	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,095,663.02	245,867.82	326,149.00	10,126,026.94	28,003,481.81	0.00	00:00
B. Enter Allocation Factor(s) by Goal:	Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Alloundistribute	(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	s Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	835.03	835.03	835.03	835.03	1,158.91		
3100	Alternative Schools	11.02	11.02	11.02	11.02	41		
3200	Continuation Schools	10.51	10.51	10.51	10.51	8.33		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	21.37	21.37	21.37	21.37	1.04		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
2000-2999	Special Education (allocated to 5001)	180.50	180.50	180.50	180.50	94.50		
0009	ROC/P	.40	.40	.40	.40			
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					101.30		
8500	Child Care and Development Services							
Other Funds	Description							
;	Adult Education (Fund 11)					10.00		
:	Child Dev elopment (Fund 12)							
:	Cafeteria (Funds 13 & 61)					23.50		
C. Total Allocation Factors	Factors	1,058.83	1,058.83	1,058.83	1,058.83	1,397.99	00.00	0.00

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

Tustin Unified Orange County

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	100dex 1600 IIII 1601						(27.37.00(27.37.0)
			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	Pre-Kindenanten	551.325.88	00.0	551.325.88	26.339.15		577,665.03
1110	Regular Education, K-12	193,197,384.14	34,092,606.25	227,289,990.39	10,858,595.88		238,148,586.27
3100	Altemative Schools	2,242,258.59	151,773.77	2,394,032.36	114,372.96		2,508,405.32
3200	Continuation Schools	2,429,988.62	303,777.31	2,733,765.93	130,603.46		2,864,369.39
3300	Independent Study Centers	00.00	0.00	0.00	00.00		00.00
3400	Opportunity Schools	00.00	00.00	0.00	0.00		00.00
3550	Community Day Schools	00.00	00.00	0.00	00.00		00.00
3700	Specialized Secondary Programs	00.00	00.00	00.00	00.00	-	00.00
3800	Career Technical Education	4,675,760.29	299,226.12	4,974,986.41	237,675.96	•	5,212,662.37
4110	Regular Education, Adult	00.00	00.00	00.00	00.00	<u>'</u>	00'0
4610	Adult Independent Study Centers	00.00	00.00	00.00	00.00	<u>'</u>	00'0
4620	Adult Correctional Education	00'00	00'0	00'0	00.00	<u>'</u>	00'0
4630	Adult Career Technical Education	00'00	00'0	00'0	00.00	•	00'00
4760	Bilingual	00.00	00.00	0.00	0.00	•	00.00
4850	Migrant Education	00.00	00'0	00.00	00.00		00'00
5000-5999	Special Education	66,305,461.27	4,244,382,25	70,549,843.52	3,370,461.84		73,920,305.36
0009	Regional Occupational Ctr/Prg (ROC/P)	143,750.14	5,210,92	148,961.06	7,116.49	•	156,077.55
Other Goals							
7110	Nonagency - Educational	166,033.41	0.00	166,033.41	7,932.11		173,965.52
7150	Nonagency - Other	0.00	00.00	0.00	00.00		0.00
8100	Community Services	1,417,125.89	2,029,165.24	3,446,291.13	164,643.78		3,610,934.91
8200	Child Care and Development Services	00.00	00.00	0.00	00.00		00.00
Other Costs							
1	Food Services					63,844.17	63,844.17
1	Enterprise					00.00	0.00
I	Facilities Acquisition & Construction					1,307,091.71	1,307,091.71
1	Other Outgo					10,222,130.75	10,222,130.75
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		671,046.74	671,046.74	697,720.78		1,368,767.52
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(399,827.00)		(399,827.00)
I	Total General Fund and Charter Schools Funds Expenditures	271,129,088.23	41,797,188.60	312,926,276.83	15,215,635.41	11,593,066.63	339,734,978.87

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

Tustin Unified Orange County

			-	Library, Media, Technology and							1		
		Instruction	Instructional Supervision and Administration	Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Kents 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													
1000	Pre-Kindergarten	390,549.48	66,166.97	00.00	50,488.25	44,121.18	00.00	0.00			00.00	00.00	551,325.88
1110	Regular Education, K-12	153,980,703.37	5,033,846.13	2,265,741.33	17,924,322.11	9,751,789.77	896,176.66	3,211,637.18			133,167.59	00.00	193,197,384.14
3100	Alternative Schools	1,786,726.92	00.00	00'0	454,518.90	1,012.77	00.00	00.00			00.00	0.00	2,242,258.59
3200	Continuation Schools	1,782,077,71	00'0	330.66	405,105.23	242,475.02	00.00	00.00			00.00	00.00	2,429,988.62
3300	Independent Study Centers	00.00	00'0	00.00	0.00	00.00	00.00	00.00			00.00	00.00	00.00
3400	Opportunity Schools	00.00	00.00	00.00	00.00	00.00	00.00	00.00			00.00	00.00	00.00
3550	Community Day Schools	00.00	00.00	00.00	00.00	00.00	00.00	00.00			00.00	00.00	00.00
3700	Specialized Secondary Programs	00.00	00'0	00.00	00.00	00.00	00.00	00.00			00.00	00.00	00.00
3800	Career Technical Education	4,437,427.18	200,840,10	00.00	00.00	37,493.01	00.00	00.00			00.00	0.00	4,675,760,29
4110	Regular Education, Adult	00.00	0.00	00.00	00.00	00.00	00.00	0.00			00.00	00.00	00.00
4610	Adult Independent Study Centers	00.00	0.00	00.00	0.00	00.00	00.00	0.00			00.00	00.00	00.00
4620	Adult Correctional Education	00.00	0.00	00.00	0.00	00.00	00.00	0.00			00.00	00.00	00.00
4630	Adult Career Technical Education	00.00	00'0	00.00	00.00	00.00	00.00	00.00			00'0	00'0	00.00
4760	Bilingual	00.00	0.00	00.00	0.00	00.00	00.00	0.00			00.00	00.00	00.00
4850	Migrant Education	00.00	0.00	00.00	0.00	00.00	00.00	0.00			00.00	00.00	00.00
5000-5999	Special Education	47,075,971.82	3,528,943.27	71,802.64	0.00	9,308,350.48	6,245,231.40	75,161.66			00.00	00.00	66,305,461.27
0009	ROC/P	67,433.10	0.00	00:00	0.00	76,317.04	00.00	00.00			00.00	00.00	143,750.14
Other Goals													
7110	Nonagency - Educational	150,797.45	00:00	00.00	00.00	15,235.96	0.00	00.00	00.00	00.00	00.00	00.00	166,033.41
7150	Nonagency - Other	00.00	0.00	00:00	0.00	00.00	00.00	00.00	0.00	0.00	00.00	00.00	00.00
8100	Community Services		0.00	00:00	0.00	00.00	00.00		400,538.55	0.00	1,016,587.34	00.00	1,417,125.89
8500	Child Care and Development Services	0:00	00:0	0.00	0.00	0.00	00:00		00.00	00:00	0.00	0.00	0.00
otal Direct C	Total Direct Charged Costs	209,671,687.03	8,829,796.47	2,337,874.63	18,834,434.49	19,476,795.23	7,141,408.06	3,286,798.84	400,538.55	00:00	1,149,754.93	0.00	271,129,088.23

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					F
		Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	00.00	00.00	0.00
1110	Regular Education, K-12	10,878,194.77	23,214,411.48	00.00	34,092,606.25
3100	Alternative Schools	143,560.96	8,212.81	00.00	151,773.77
3200	Continuation Schools	136,917.03	166,860.28	00.00	303,777.31
3300	Independent Study Centers	0.00	00.00	00.00	0.00
3400	Opportunity Schools	0.00	00.00	00.00	0.00
3550	Community Day Schools	0.00	00.00	00.00	00.00
3700	Specialized Secondary Programs	0.00	00.00	00.0	00.00
3800	Career Technical Education	278,393.62	20,832.50	00.0	299,226.12
4110	Regular Education, Adult	0.00	00.00	00.0	00.00
4610	Adult Independent Study Centers	0.00	00.00	00.00	00.00
4620	Adult Correctional Education	0.00	00.00	00.00	00.00
4630	Adult Career Technical Education	0.00	00.00	00.00	00.00
4760	Bilingual	0.00	00.00	00.00	00.00
4850	Migrant Education	0.00	00.00	00.00	00.00
9000-2000	Special Education (allocated to 5001)	2,351,429.49	1,892,952.76	00.00	4,244,382.25
0009	ROCIP	5,210.92	00.00	00.00	5,210.92
Other Goals					
7110	Nonagency - Educational	0.00	00.00	0.00	00.00
7150	Nonagency - Other	0.00	00.00	0.00	00.00
8100	Community Services	0.00	2,029,165.24	0.00	2,029,165.24
8500	Child Care and Development Svcs.	0.00	00.00	0.00	00.00
Other Funds					
:	Adult Education (Fund 11)	0.00	200,312.46	0.00	200,312.46
:	Child Development (Fund 12)	0.00	00.00	0.00	00.00
:	Cafeteria (Funds 13 and 61)	0.00	470,734.28	0.00	470,734.28
Total Allocated Support Costs		13,793,706.79	28,003,481.81	00.00	41,797,188.60

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

Tustin Unified Orange County

30 73643 0000000 Form PCR D8AM2ZZJJ8(2022-23)

.A.	Central Administration Costs in General Fund and Charter Schools Funds	
-	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000. Objects 1000-7999)	1,227,049.93
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	56,038.93
e	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,198,247.18
4	Centralized Data Processing (Funds 01, 99, and 82, Function 7700, Goal 0000, Objects 1000-7999)	3,134,126.38
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,615,462.42
œ́	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
-	Total Direct Charged Costs (from Form PCR, Column 1, Total)	271,129,088.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	41,797,188.60
8	Total Direct Charged and Allocated Costs in General Fund and Charter Schods Funds	312,926,276.83
Ö	Direct Charged Costs in Other Funds	
-	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,252,192,53
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,569,999.74
e	Cafeteria (Funds 13 & 61, Objects 1000–5999, except 5100)	10,111,314.88
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,933,507.15
ď	Total Direct Charged and Allocated Costs (B3 + C5)	326,859,783.98
ш	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (AS/D)	4.78%

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30 73643 0000000 Form PCR D8AM2ZZJJ8(2022-23)

Tustin Unified Orange County

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

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	63,844.17				63,844.17
Enterprise (Objects 1000-5999, 6400-6920)		00.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,307,091.71		1,307,091,71
Other Outgo (Objects 1000 - 7999)				10,222,130.75	10,222,130.75
Total Other Costs	63,844.17	00.0	1,307,091.71	10,222,130.75	11,593,066.63

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Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

30 73643 0000000 Form SEA D8AM2ZZJJ8(2022-23)

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Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: (YY)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES	Ī		
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Tustin Unified (YY00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name:	#	-	
Title:			
Phone:			

Unaudited Actuals 2022-23 General Fund Special Education Revenue Allocations Setup

30 73643 0000000 Form SEAS D8AM2ZZJJ8(2022-23)

Current LEA:	30-73643-0000	000 Tustin Unified
Selected SELPA:	YY	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
YY	Tustin Unified	



300 South C Street. Tustin. CA 92780-3695. (714) 730-7301. FAX (714) 731-5399. www.tustin.k12.ca.us

September 1, 2023

Mr. Chris Essman-Education Programs Consultant
California Department of Education – Special Education Division
1430 N Street, Suite 2401
Sacramento, CA 95814

Subject:

Tustin Unified School District 2022-23 Unaudited Actuals

Special Education SEMA and SEMB Reports

Dear Mr. Essman:

Enclosed are the following reports for Tustin Unified School District.

- Subsequent Year Tracking Worksheet
- CALPADS Pupil Count Report
- Report SEMA Comparison of 2022-23 to 2021-22 Actual Expenditures
- Report SEMB Comparison of 2023-24 Budget to 2022-23 Actual Expenditures

If you have any questions, please contact Michele Bowden at (714) 730-7301 extension 51376.

Sincerely,

Nam Nguyen

Senior Director, Business Services

Enc.

Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):

SELPA Code and SELPA Name:

	TOTAL ED CONTINUENT (ECT)		SELFA CODE and SELFA Hanne.
			YY 3019 Tustin Unified
Fis	scal Year	2022-2023	

Α В D Е F G н J State and Local Result for State and Local State and Local State and Local Per Capita MOE Local Only Total Local Only Total Local Only Per Local Only Per Fiscal School Year Total Amount Total MOE Result Per Capita Amount Result Amount MOE Result Capita Amount Capita MOE Result Enrollment Year Expenditures (Compliance) SEMA - SACS2012ALL Pass Pass Pass Pass 2011-2012 \$ 28,247,460.55 \$ 13,826,46 \$ 13.083.826.00 \$ 6,404.22 2043 Pass \$ \$ \$ Expenditures (Compliance) SEMA - SACS2013ALL Pass Pass Pass Pass 2012-2013 \$ 30,355,010.02 \$ 14.923.80 \$ 14,372,296.00 \$ 7.066.03 2034 Pass \$ \$ \$ \$ Pass Expenditures (Compliance) SEMA -Pass Pass Pass \$ 31,853,203.06 \$ 15,425.28 \$ 18,060,512.26 \$ 8,746.01 SACS2014ALL 2065 Pass \$ \$ \$ Expenditures (Compliance) SEMA - SACS2015ALL Pass Pass Fail Fail \$ 33,431,989.75 \$ 15,996.17 \$ 17,337,404,49 \$ 8.295.41 2090 Pass \$ \$ \$ Pass Pass Pass Expenditures (Compliance) SEMA -Pass \$ 36,422,590.97 \$ 17,107.84 \$ 19,240,716.03 \$ 9.037.44 2129 SACS2016ALL Pass

2013-2014 2014-2015 2015-2016 \$ \$ \$ \$ Expenditures (Compliance) SEMA - SACS2017ALL Pass Pass Pass Pass 2016-2017 \$ 40,862,296.98 \$ 18,582.22 \$ 24,152,348,56 \$ 10,983.33 2199 Pass \$ \$ \$ \$ Pass Expenditures (Compliance) SEMA - SACS2018ALL Fail Pass Fail 2017-2018 \$ 42,046,716.35 \$ 18,482.07 \$ 24,785,945.36 \$ 10.894.92 2275 Pass \$ \$ \$ \$ Expenditures (Compliance) SEMA -Pass Pass Pass Pass 2018-2019 \$ 48,447,374.04 20,094.31 \$ 31,552,824.59 \$ 13,087.03 SACS2019ALL 2411 Pass \$ \$ \$ \$ Pass Fail Expenditures (Compliance) SEMA -Fail Fail 2019-2020 \$ 49,833,227.33 19,085,88 \$ 29,056,566.19 S 11,128.52 SACS2020ALL 2611 **Pass** \$ \$ \$ Pass Fail Expenditures (Compliance) SEMA -Fail Fail 2020-2021 \$ 51,590,963.32 \$ 19,743.96 \$ 29,561,941.88 11,313.41 2613 SACS2021ALL Pass \$ \$ \$ Expenditures (Compliance) SEMA - SACS2022ALL Pass Fail Fail Fail 2021-2022 \$ 55,234,548,87 \$ 20.048.84 \$ 27,881,064.01 10,120.17 2755 Pass \$ \$ \$ \$

	Expenditures (Compliance) SEMA -	\$ 63,501,436.07	Pass	\$ 22,049.11	Pass	\$ 32,980,297.40	Pass	\$ 1 1,451.49	Fail	2880	Pass
2022 2020	SACS Web 2022/23	55,551,15515	\$ -		\$ -		\$ -		\$ -		
70 5 5 5 5	Expenditures (Eligibility No PCRA)	\$ 63,501,436.07	Comparison Year	\$ 22,049.11	Comparison Year	\$ 32,980,297.40	Comparison Year	\$ 20,094.31	Comparison Year	1	
		\$ (4,244,382.22)	Companson rear	\$ (1,473.74)	Companson rear		Companson rear		Companison real		MA
	(Expenditures less PCRA for Comparison Year)	\$ 59,257,053.85	2022-2023	\$ 20,575.37	2022-2023	\$ 32,980,297.40	2022-2023	\$ 20,094.31	2018-2019	S COLUMN	- 252
	Budget (Eligibility)	\$ 63,601,577.00	Pass	\$ 21,200.53	Pass	\$ 41,045,915.00	Pass	\$ 13,681.97	Fail	3000	Pass
	SEMB - SACS Web 2022/23				\$ -				\$ -		

The signature of authorized agent conveys agreement with and accuracy of the information provided. 8/31/2023 Signature of Authorized Agent Date Signed Printed Name and Title of Authorized Agent Contact Person's Name, E-Mail, and Telephone Number Michele Bowden, mbowden@tustin.k12.ca.us, 714-730-7301 x376

5/10/2023

Nam Nguyen, Sr. Director of Business Services

TUSTIN UNIFIED SCHOOL DISTRICT 2022-23 – SPECIAL EDUCATION ENROLLMENT

CA	LPAD!	16.1 - Students	with Disabilitie	s - Education	Plan By Pri	imary Disability	Count		-				-				
Asademio	Year:	2022-2023	THE PARTY OF THE P	LEA:	· · · · · · · · · · · · · · · · · · ·	Tisstin Unified	- CVUIN					User ID:		arviz@lustin.)/12.c	2.05		
View:		Brapshot.		BELPA:		ALL						Revision Date:		1/23/2023 10:450	3 AUI		
Revision II	ðs.	4206219										Print Date:		2/21/2023 12:06:5	9 PMI		
SELPA Code	SELPA Name	Education Plan Type	Total Unduplicated Count	Intellectual Disability (ID) 210	Hard of Hearing (HH) 220	Deafness (DEAF)/Hearing impairment (HI) 230	Speech or language impairment (SU) 240	Visual impairment (VI) 250	Emotional disturbance (ED) 260	Orthopedic impairment (OI) 270	Other health impairment (OHI) 280	Established medical disability (EMD) 281	Specific learning disability (SLD) 290	Deaf- blindness (DB) 300	Multiple disabilities (MD) 310	Autism (AUT)	Traumatic brain injury (TBI) 330
3019	Tustin Unified																
		100-Individualized Education Program (IEP)	2872	82	29	3	851	9	118	13	578	1	734	0	50	598	8
		150-Individual Family Service Plan (IFSP)	5	0	4	1	0	0	0	0	0	0	9	0	0	0	0
		200-Individual Service Plan (ISP)	-3	0	0	0	3	0	0	0	0	0	0	8	0	0	0
		Total	2880	82	33	4	854	8	118	13	578	1	734	0	50	598	6
Total -	Selected SELPAs		2880	82	33	4	854	8	118	13	578	1	734	0	50	598	6
Education P	ал Туре:	100-individualized Ed (IFSF),200-individua	ducation Program (IEP Betvice Flan (ISP)),150-individual Fami	ly Service Flan	Ethnicity/Race;		AB	-			Gender:		As			
English Land	puage Acquisition Etatus					\$colo-Economically (Disadvantaged;	AE.				Title Part C Mg	rant:	.A1			
Homeless Pr	ogram Eligible:	All				Focier Yoult:		Alf				titudent Age:		AI			
Grade Level:		Grade,05-8hth Grad	econd Grade, 63-Third e, 67-Seventh Grade, 6 enth Grade, 62-Twelfal Toddlers	9-Eighth Grade 09-N	rth Grade, 10-												

* Demographic data based on CALPADS source, and may not be consistent with local special education data systems

This report is confidential and use is restricted to authorized individuals.

The data that appears on this report is filtered by the user selections that appear on the last page of this report.

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

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	liaises type	Tre Standard						2,880.00
TOTAL EXPENDITURES	(Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	274,686.24	684,392.94	0.00	204,102.66	2,177,664.17	18,496,745.99		21,837,592.00
2000-2999	Classified Salaries	227,733.10	99,560.80	0.00	21,616.97	1,029,540.27	13,879,221.66		15,257,672.80
3000-3999	Employ ee Benefits	225,511.48	303,670.43	0.00	105,177.92	1,355,152.09	14,007,347.09		15,996,859.01
4000-4999	Books and Supplies	53,740,01	3,510.32	0.00	0.00	18,036.58	379,902.83		455, 189, 74
5000-5999	Services and Other Operating Expenditures	(85,922.86)	10,179.98	0.00	473.92	1,919.80	12,822,765.70		12,749,416.54
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	695,747.97	1,101,314.47	0.00	331,371.47	4,582,312.91	59,585,983.27	0.00	66,296,730.09
7310	Transfers of Indirect Costs	234,266,00	0.00	0.00	3,067.00	52,008.00	324,158.00		613,499.00
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	4,244,382.22							4,244,382.22
	Total Indirect Costs and PCR Allocations	4,478,648.22	0.00	0.00	3,067.00	52,008.00	324,158.00	0.00	4,857,881.22
	TOTAL COSTS	5,174,396.19	1,101,314.47	0.00	334,438.47	4,634,320.91	59,910,141,27	0.00	71,154,611,31
FEDERAL EXPENDITUR	ES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	108,181.81	7,509,045.00		7,617,226.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	439,029.58	4,490,924.74		4,929,954.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	220,459.13	4,345,545.14		4,566,004.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,063.00	31,962,39		33,025,39
5000-5999	Services and Other Operating Expenditures	0,00	0.00	0.00	0.00	1,053.14	676,687,31		677,740.45
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	0.00	0,00	0.00	0.00	769,786.66	17,054,164.58	0.00	17,823,951,24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,718.00	201,210.00		204,928.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	3,718.00	201,210.00	0,00	204,928.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0,00	0.00	773,504.66		0.00	18,028,879.24
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								10,375,704.00
	TOTAL COSTS								7,653,175,24

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

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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
STATE AND LOCAL EX	PENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	274,686.24	684,392.94	0.00	204, 102.66	2,069,482.36	10,987,700.99		14,220,365.1
2000-2999	Classified Salaries	227,733.10	99,560.80	0.00	21,616.97	590,510.69	9,388,296.92		10,327,718.4
3000-3999	Employ ee Benefits	225,511.48	303,670.43	0.00	105,177.92	1,134,692.96	9,661,801.95		11,430,854.7
4000-4999	Books and Supplies	53,740.01	3,510.32	0.00	0.00	16,973.58	347,940.44		422,164.3
5000-5999	Services and Other Operating Expenditures	(85,922.86)	10,179.98	0.00	473,92	866,66	12,146,078.39		12,071,676.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	695,747.97	1,101,314.47	0.00	331,371.47	3,812,526.25	42,531,818.69	0.00	48,472,778.8
7310	Transfers of Indirect Costs	234,266.00	0.00	0.00	3,067.00	48,290.00	122,948.00		408,571.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Allocations	4,244,382.22			1	Sales and			4,244,382.2
	Total Indirect Costs and PCR Allocations	4,478,648.22	0.00	0.00	3,067.00	48,290.00	122,948.00	0.00	4,652,953.2
	TOTAL BEFORE OBJECT 8980	5,174,396.19	1,101,314.47	0.00	334,438.47	3,860,816.25	42,654,766.69	0.00	53,125,732.0
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								10,375,704.0
	TOTAL COSTS								63,501,436.0
OCAL EXPENDITURES	S (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0,00	0.00	0.00		0.0
2000-2999	Classified Salaries	0.00	0,00	0.00	0.00	0.00	0.00		0.0
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0,00	0,00		0.0
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,245,231.40		6,245,231.4
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0,0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,245,231.40	0.00	6,245,231.4
7310	Transfers of Indirect Costs	0,00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	6,245,231,40	0.00	6,245,231.4
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	noka							10,375,704.0

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

30 73643 0000000 Report SEMA D8AM2ZZJJ8(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)								16,359,362.00
	TOTAL COSTS								32,980,297.40

^{*} 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)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

2021-22 Expenditures			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	55,234,548.87	27,881,064.01
	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)	55,234,548.87	27,881,064.01
C. Unduplicate	d Pı	upil Count		
	1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA,		
		2021-22 Expenditures by LEA (LE-CY) worksheet	2,755.00	
	2.	Enter any adjustments not included in Line C1 (explain below)	ή <u></u>	
	3.	2021-22 Unduplicated Pupii Count, Adjusted for 2022-23 MOE Calculation		
		(Line C1 plus Line C2)	2,755,00	

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Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

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-CY) 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 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/subseqv/trokwrksht.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:	State and Local	Local Only
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.

Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

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
782.00		
525.00		
0.00		
0.00 (a)		
120.00		
385.30 (b)		
(c)		
0.00 (d)		
(e)		
385.30 (f)		
		-
	0.00 (a) 120.00 385.30 (b) 0.00 (d)	782.00 525.00 0.00 0.00 (a) 120.00 (b) (c) 0.00 (d)

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Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

ION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY	Actual Expenditures	
		Worksheet)	Comparison Year	Difference
		FY 2022-23	FY 2021-22	(A - B)
MRINEL	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	71,154,611.31		
	b. Less: Expenditures paid from federal sources	7,653,175.24		
	c. Expenditures paid from state and local sources	63,501,436.07	55,234,548.87	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		55,234,548.87	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	63,501,436.07	55,234,548.87	0.000.007.0
		=======================================	=======================================	8,200,867.2
	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.		Comparison	6,200,667.20
	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	Actual	Comparison Year	
	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.		Comparison	Difference
2.	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	Actual	Comparison Year	
2.	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. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method	Actual	Comparison Year	
2.	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. 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.	Actual FY 2022-23	Comparison Year	
2.	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. 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	Actual FY 2022-23 71,154,611.31	Comparison Year	
2.	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. 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 b. Less: Expenditures paid from federal sources	Actual FY 2022-23 71,154,611.31 7,653,175.24	Comparison Year FY 2021-22	
2.	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. 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources	Actual FY 2022-23 71,154,611.31 7,653,175.24	Comparison Year FY 2021-22	
2.	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. 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation	Actual FY 2022-23 71,154,611.31 7,653,175.24	Comparison Year FY 2021-22	
2.	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. 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	Actual FY 2022-23 71,154,611.31 7,653,175.24	Comparison Year FY 2021-22 55,234,548.87	
2.	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. 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1	Actual FY 2022-23 71,154,611.31 7,653,175.24	Comparison Year FY 2021-22 55,234,548.87 55,234,548.87	Difference

Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

	e. Per capita state and local expenditures (A2c/A2d)	22,049.11	20,048.84	2,000.27
	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.			
LOCAL EX	(PENDITURES ONLY METHOD			
		Actual	Comparison Year	
		FY 2022-23	FY 2021-22	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	32,980,297.40	27,881,064.01	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		27,881,064.01	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,980,297.40	27,881,064.01	5,099,233.39
	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	
		Actual FY 2022-23		Difference
2.	local expenditures only.		Year	Difference
2.	local expenditures only. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method		Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.	FY 2022-23	Ýear FY 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 local expenditures only. a. Expenditures paid from local sources	FY 2022-23	Ýear FY 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 local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation	FY 2022-23	Year FY 2021-22 27,881,064.01	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 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	FY 2022-23	Year FY 2021-22 27,881,064.01	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 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1	FY 2022-23	Year FY 2021-22 27,881,064.01 27,881,064.01 0.00	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 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	FY 2022-23 32,980,297,40	Year FY 2021-22 27,881,064.01 27,881,064.01 0.00 0.00	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 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	32,980,297,40 32,980,297,40	Year FY 2021-22 27,881,064.01 27,881,064.01 0.00 0.00 27,881,064.01	Difference

Michele Bowden

(714) 730-7301 Ext 51376 Telephone Number Contact Name

Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

SELPA: Tustin Unified (YY)	
Business Services Manager	mbowden@tustin.k12.ca,us
Title	Email Address

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

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

Object Code	Description	Tustin Unified (YY00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
XPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employ ee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0,00	0,00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0,00	0,00

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

30 73643 0000000 Report SEMA D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

Object Code	Description	Tustin Unified (YY00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employ ee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0,00	0.00
UNDUPLICATED PUPIL COUNT				0,00

^{*} 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 2023-24 Budget by LEA (LB-B)

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					CALL IN LA			3,000.00
то	TAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	280,085.00	693,974.00	0.00	138,730.00	2,521,871.00	21,028,646.00		24,663,306.00
2000-2999	Classified Salaries	245,010.00	108,116.00	0.00	26,639.00	629,667.00	17,365,380.00		18,374,812.00
3000-3999	Employ ee Benefits	207,187.00	243,081.00	0.00	40,426.00	1,051,348.00	14,472,104.00		16,014,146.00
4000-4999	Books and Supplies	60,775.00	3,580.00	0.00	9,303,00	22,465.00	350,641.00		446,764.00
5000-5999	Services and Other Operating Expenditures	60,700.00	8,300.00	0.00	3,561.00	3,460.00	10,365,360.00		10,441,381.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	853,757.00	1,057,051.00	0.00	218,659,00	4,228,811.00	63,582,131.00	0,00	69,940,409.00
7310	Transfers of Indirect Costs	1,023,769.00	0.00	0,00	2,946.00	86,675.00	923,290.00		2,036,680.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,023,769.00	0.00	0.00	2,946.00	86,675.00	923,290.00	0.00	2,036,680.00
	TOTAL COSTS	1,877,526.00	1,057,051.00	0.00	221,605.00	4,315,486.00	64,505,421.00	0.00	71,977,089.00
ATE AND LOCA	BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	280,085.00	693,974.00	0.00	138,730.00	2,334,906.00	12,720,527.00		16,168,222.00
2000-2999	Classified Salaries	245,010.00	108,116.00	0.00	26,639.00	629,667,00	12,046,607.00		13,056,039,00
3000-3999	Employ ee Benefits	207,187.00	243,081.00	0.00	40,426.00	996,360.00	9,351,072.00		10,838,126.00
4000-4999	Books and Supplies	60,775.00	3,580.00	0.00	9,303.00	19,980.00	313,593.00		407,231,00
5000-5999	Services and Other Operating Expenditures	60,700.00	8,300.00	0.00	3,561.00	2,080.00	10,044,895.00		10,119,536,00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	853,757.00	1,057,051.00	0.00	218,659.00	3,982,993.00	44,476,694.00	0.00	50,589,154.00
7310	Transfers of Indirect Costs	1,023,769.00	0.00	0.00	2,946.00	80,119.00	174,468,00		1,281,302.00
7350	Transfers of Indirect Costs - Interfund	0.00	0,00	0.00	0.00	0.00	0,00		0,00
	Total Indirect Costs	1,023,769.00	0.00	0.00	2,946.00	80,119.00	174,468,00	0.00	1,281,302,00
	TOTAL BEFORE OBJECT 8980	1,877,526.00	1,057,051,00	0.00	221,605,00	4,063,112.00	44,651,162,00	0.00	51,870,456.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)						1,951,152,00	3.00	11,731,121.00
	TOTAL COSTS	1 AT . 15							63,601,577.00

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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)

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employ ee Benefits	0.00	0.00	0,00	0.00	0.00	0,00		0.00
4000-4999	Books and Supplies	0.00	0.00	0,00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0,00	0,00	0.00	5,810,250.00		5,810,250.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0,00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0,00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0,00	0.00	0.00	5,810,250.00	0.00	5,810,250.00
7310	Transfers of Indirect Costs	0.00	0.00	0,00	0,00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	5,810,250.00	0.00	5,810,250.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)					Pilitary V			11,731,121.00
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)								23,504,544.00
	TOTAL COSTS								41,045,915.00

^{*} 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)

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
	UNDUPLICATED PUPIL COUNT	Milesyle	and Specifical					11.71	J. 19	2,880.00
TOTAL	EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	274,686.24	684,392.94	0.00	204,102.66	2,177,664.17	18,496,745.99	0.00		21,837,592,00
2000-2999	Classified Salaries	227,733.10	99,560.80	0.00	21,616.97	1,029,540.27	13,879,221.66	0.00		15,257,672.80
3000-3999	Employ ee Benefits	225,511.48	303,670.43	0.00	105,177,92	1,355,152.09	14,007,347.09	0.00		15,996,859,01
4000-4999	Books and Supplies	53,740.01	3,510.32	0.00	0.00	18,036.58	379,902.83	0.00		455,189,74
5000-5999	Services and Other Operating Expenditures	(85,922.86)	10,179.98	0.00	473.92	1,919.80	12,822,765.70	0.00		12,749,416,54
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	695,747.97	1,101,314.47	0.00	331,371.47	4,582,312.91	59,585,983,27	0.00	0,00	66,296,730.09
7310	Transfers of Indirect Costs	234,266.00	0,00	0.00	3,067.00	52,008.00	324,158.00	0.00		613,499.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0,00	0,00	0.00		0.0
PCRA	Program Cost Report Allocations (non-add)	4,244,382,22		S-11-11		M. The state of			A SHE SHOW	4,244,382.2
	Total Indirect Costs	234,266.00	0.00	0.00	3,067.00	52,008.00	324,158.00	0.00	0.00	613,499.00
	TOTAL COSTS	930,013.97	1,101,314.47	0.00	334,438.47	4,634,320.91	59,910,141.27	0.00	0.00	
FEDERAL EXPE	NDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								-111	00,010,0120,01
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	108,181.81	7,509,045.00	0.00		7,617,226.8
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	439,029.58	4,490,924.74	0.00		4,929,954,32
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	220,459,13	4,345,545.14	0.00		4,566,004.2
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,063.00	31,962,39	0.00		33,025.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,053.14	676,687.31	0.00		677,740.4
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	0.00	0.00	0.00	0,00	769,786.66	17,054,164,58	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,718.00	201,210.00	0,00	0.00	204,928,00
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	0.00	0.00	0.00	0.00	3,718,00	201,210.00	0.00	0.00	204,928,00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	773,504.66	17,255,374.58	0.00	0.00	18,028,879,24
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)				0.00	770,304.00	17,233,374,30	0.00	0.00	10,375,704.00
	TOTAL COSTS									7,653,175,24

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

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	274,686.24	684,392.94	0,00	204,102.66	2,069,482,36	10,987,700.99	0.00		14,220,365.19
2000-2999	Classified Salaries	227,733,10	99,560,80	0.00	21,616.97	590,510.69	9,388,296.92	0.00		10,327,718.4
3000-3999	Employ ee Benefits	225,511.48	303,670.43	0.00	105,177.92	1,134,692.96	9,661,801.95	0,00		11,430,854.7
4000-4999	Books and Supplies	53,740.01	3,510.32	0.00	0,00	16,973.58	347,940.44	0,00		422,164.3
5000-5999	Services and Other Operating Expenditures	(85,922.86)	10,179.98	0.00	473.92	866.66	12,146,078.39	0.00		12,071,676.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	695,747.97	1,101,314.47	0.00	331,371.47	3,812,526.25	42,531,818.69	0.00	0.00	48,472,778.8
7310	Transfers of Indirect Costs	234,266.00	0.00	0.00	3,067.00	48,290.00	122,948.00	0.00		408,571.0
7350	Transfers of Indirect Costs - Interfund	0.00	0,00	0,00	0.00	0.00	0.00	0,00		0.0
PCRA	Program Cost Report Allocations (non-add)	4,244,382.22		Ale Maria		14.515, 12.1				4,244,382.2
	Total Indirect Costs	234,266.00	0.00	0.00	3,067.00	48,290.00	122,948.00	0,00	0.00	408,571.0
	TOTAL BEFORE OBJECT 8980	930,013.97	1,101,314.47	0.00	334,438.47	3,860,816.25	42,654,766.69	0,00	0.00	48,881,349.8
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,375,704.0
	TOTAL COSTS									59,257,053.8
LOCAL EXPE	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.0
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
4000-4999	Books and Supplies	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,245,231.40	0.00		6,245,231.4
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0,00	0.00	0.00	0.00	0,00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,245,231.40	0,00	0.00	6,245,231.4
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0,00	0.00	0.00	6,245,231.40	0.00	0.00	6,245,231.4

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

30 73643 0000000 Report SEMB D8AM2ZZJJ8(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)									10,375,704.00
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)									16,359,362.00
	TOTAL COSTS			W. Ann-						32,980,297.40

^{*} 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 LEA Maintenance of Effort Calculation (LMC-B)

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:	Tustin Unified ((YY)		

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/subseqy.rtrckwrksht.xls.

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:	State and Local	Local Only
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.

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

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:	Tustin	Unified	(YY)

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]

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 [P.L. 108-446].				
			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	3,937,782.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	3,937,782.00			
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	78,120.00	:		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	602,385.30	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		4
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		1
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		(0)		
THIS SECTION IS NOT APPLICABLE!				
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)	602,385.30	(f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the active	vities (which are author	rized ı	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)

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

		-		
SECTION 3		Column A	Column B	Column C
		Budgeted Amounts	Actual Expenditures	
		(LB-B Worksheet)	Comparison Year	Difference
		FY 2023-24	FY 2022-23	(A - B)
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	71,977,089.00		
	b. Less: Expenditures paid from federal sources	8,375,512.00		
	c. Expenditures paid from state and local sources	63,601,577.00	63,501,436.07	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		63,501,436.07	
	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	63,601,577.00	63,501,436.07	100,140.93
	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	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	71,977,089.00		
	b. Less: Expenditures paid from federal sources	8,375,512.00		
	c. Expenditures paid from state and local sources	63,601,577.00	63,501,436.07	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		63,501,436.07	
	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	63,601,577.00	63,501,436.07	
	d. Special education unduplicated pupil count	3,000.00	2,880.00	
	e. Per capita state and local expenditures (A2c/A2d)	21,200.53	22,049.11	(848.58)
	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 call	apita state and local expe	enditures.	

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

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	
	FY 2023-24	FY 2022-23	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	41,045,915.00	32,980,297.41	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		32,980,297.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	41,045,915.00	32,980,297.41	8,065,617.59
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	FY 2022-23	
		F T Z0ZZ-Z3	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		F † 2022-23	Difference
	41,045,915.00	32,980,297.41	Difference
based on per capita local expenditures	41,045,915.00		Difference
based on per capita local expenditures a. Expenditures paid from local sources	41,045,915.00		Difference
based on per capita local expenditures a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation	41,045,915.00	32,980,297.41	Difference
based on per capita local expenditures a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	41,045,915.00	32,980,297.41 32,980,297.41	Difference
based on per capita local expenditures a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1	41,045,915.00 41,045,915.00	32,980,297.41 32,980,297.41 0.00	Difference
based on per capita local expenditures a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		32,980,297.41 32,980,297.41 0.00 0.00	Difference
based on per capita local expenditures a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	41,045,915,00	32,980,297.41 32,980,297.41 0.00 0.00 32,980,297.41	Difference 2,230.48

only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Michele Bowden	(714) 730-7301 Ext. 51376
Contact Name	Telephone Number
Business Services Manager	mbowden@tustin.k12.ca.us
Title	Email Address

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

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

Object Code	Description	Tustin Unified (YY00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.0
2000-2999	Classified Salaries			0.0
3000-3999	Employ ee Benefits			0.0
4000-4999	Books and Supplies			0.0
5000-5999	Services and Other Operating Expenditures			0.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.0
7130	State Special Schools			0.0
7430-7439	Debt Service			0.0
7	Total Direct Costs	0.00	0.00	0.0
7310	Transfers of Indirect Costs			0.0
7350	Transfers of Indirect Costs - Interfund			0.0
1	Total Indirect Costs	0.00	0,00	0.0
7	TOTAL COSTS	0.00	0.00	0.0
UDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.0
2000-2999	Classified Salaries			0.0
3000-3999 E	Employee Benefits			0.0
4000-4999 E	Books and Supplies			0.0
5000-5999	Services and Other Operating Expenditures			0.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.0
7130	State Special Schools			0.0
7430-7439	Debt Service			0.0
7	Total Direct Costs	0.00	0.00	0.0
7310	Transfers of Indirect Costs			0.0
7350	Fransfers of Indirect Costs - Interfund			0.0
	Total Indirect Costs	0.00	0.00	0.0
1	TOTAL BEFORE OBJECT 8980	0.00	0,00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources			0.0
	TOTAL COSTS	0.00	0.00	0.0

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

30 73643 0000000 Report SEMB D8AM2ZZJJ8(2022-23)

SELPA:

Tustin Unified (YY)

Object Code	Description	Tustin Unified (YY00)	Adjustments*	Total
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employ ee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0,00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0,00	0.00	0.00
NDUPLICATED PUPIL COUNT				0.00

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

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

	Direct Costs - Interfund		Indirect Costs - Interfund		In the standard	In to of the d		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(2,971.61)	0.00	(399,827.00)				
Other Sources/Uses Detail					0.00	6,090,422.30		
Fund Reconciliation							482,762.34	11,140,893.09
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	43,669.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							951.50	48,183.39
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,971.61	0.00	103,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,693.27	130,227.43
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	253,068.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,837.88	309,516.02
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,500,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

30 73643 0000000 Form SIAA D8AM2ZZJJ8(2022-23)

		r	OR ALL FUN	סטו			DOAW	2ZZJJ8(2022-23
	Direct Inter	Costs - fund		t Costs - rfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,400,206.92	1,581.53
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,090,422.30	0.00		
Fund Reconciliation							6,090,422.30	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					462,795.47	14,469.04		
Fund Reconciliation							6,942,416.84	11,459,622.83
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

	Direct Inter	Costs - fund		t Costs - rfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED								
COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	448,326.43		
Fund Reconciliation							10,223,685.73	5,706,479.74
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	5,55	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	148,527.25	0.00
71 RETIREE BENEFIT FUND							1.10,021.20	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST							0.00	0.00
FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			

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

30 73643 0000000 Form SIAA D8AM2ZZJJ8(2022-23)

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	Direct Costs - Interfund			t Costs - rfund	lu 4 u fa a d			
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,971.61	(2,971.61)	399,827.00	(399,827.00)	6,553,217.77	6,553,217.77	28,796,504.03	28,796,504.03

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Unaudited Actuals Budget 2023-24 Technical Review Checks

Phase - All Display - All Technical Checks

Tustin Unified Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

8600-8699).

INIPORT CHECKS	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or	Passed

SACS Web System - SACS V6.1 30-73643-0000000 - Tustin Unified - Unaudited Actuals - Budget 2023-24 9/12/2023 5:20:02 PM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by	<u>Passed</u>

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

function.

<u>Passed</u>

<u>Passed</u>

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INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	Passad
INTRAPO-INDIRECT-FN - (Fatal) - Transiers of Indirect Costs (Object 73 To) indistrict to Zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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Unaudited Actuals Unaudited Actuals 2022-23 **Technical Review Checks**

Phase - All Display - All Technical Checks

Tustin Unified Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS	
BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.	<u>Passed</u>
BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.

Passed

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CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIBUTION OF A DECEMBER OF	

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by

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fund.

<u>Passed</u>

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DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697)	<u>Passed</u>

should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for

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Resource 3327), by fund and resource.

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FIND PERCURATE VALUE	
FUND RESOURCE VALUE 11 0000 (\$21,585.43)	
Explanation: Fund 11 total revenues in resource 0000 reflects a negative total in objects 8000s due to the entry for GASB 31 -Fair Market Value of the loss in investments . Resource 0000 only has beginning fund balance and no other revenues to offset. All revenues are in specific restricted resources.	
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
SUPPLEMENTAL CHECKS	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.	Passed
ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	<u>Passed</u>
CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>

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IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A-Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.	<u>Exception</u>
Explanation: Form ICR Exhibit A - Approved rate matches to Tustin's charged rate. TRC flags this due to rounding issue.	
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and	<u>Passed</u>

saved.

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CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>