

TWIN HARTE SCHOOL DISTRICT  
5-YEAR DEVELOPER FEE ACCOUNTING

	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
BEGINNING FUND BALANCE	\$ 32,766.28	\$ 26,838.89	\$ 23,193.51	\$ 44,202.13	\$51,442.77
INTERFUND TRANSFER IN FROM THE GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	\$ 869.44	\$ 461.20	\$ 376.40	\$ 525.43	\$ 498.11
MITIGATION/DEVELOPER FEES	<u>\$ 23,203.17</u>	<u>\$ 25,893.42</u>	<u>\$ 20,632.22</u>	<u>\$ 6,715.21</u>	<u>\$28,081.45</u>
TOTAL Current year revenue	\$ 24,072.61	\$ 26,354.62	\$ 21,008.62	\$ 7,240.64	\$28,579.56
TOTAL Beginning Balance + Revenue	\$ 56,838.89	\$ 53,193.51	\$ 44,202.13	\$ 51,442.77	\$80,022.33
 <u>EXPENSE</u>					
OUTSIDE SERVICES/CONSULTANTS/OPERATING EXPENSES					
DEBT SERVICE PAYMENTS					
UMPQUA BANK LEASING (Black Oak Property Payment) & Repay					
General Fund Loan	<u>\$ 30,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENSE	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -
FAIR MARKET VALUE ADJUSTMENT TO CASH					\$ (1,175.00)
ENDING FUND BALANCE	\$ 26,838.89	\$ 23,193.51	\$ 44,202.13	\$ 51,442.77	\$78,847.33

\*The general fund transfer-in inflated the ending balance by \$100K from 2011 forward, \$50K from 2013/14, and the \$50K from 2014/2015. \$70,000 of the transfer was paid back to the general fund by 2018/2019. The pure ending balance in 2018/2019 would be overdrawn by -\$3,161.11 if the remaining \$30,000 on loan from the general fund were repaid. The balance of the borrowed funds were paid back in 2019/2020.

BEFORE THE GOVERNING BOARD OF THE  
TWIN HARTE SCHOOL DISTRICT  
COUNTY OF TUOLUMNE  
STATE OF CALIFORNIA

In the Matter of the Annual and Five Year Accounting of Development Fees for 2022-2023 Fiscal Year in the Following Fund or Account: <u>CAPITAL FACILITIES FUND 25</u> (Government Code sections 66001(d) & 66006(b))	Resolution No. 2023-2024-12-01
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1. Authority and Reasons for Adopting this Resolution.
  - A. This District has levied school facility fees pursuant to various resolutions, the most recent of which is dated 2022-2023-06-01 In the Matter of increasing school facilities fees as authorized by Government code section 65995(b)3, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account: Capital Facilities Fund 25. (the “Fund”);
  - B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
  - C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2023, that this information be reviewed by this Board at its next regularly scheduled board meeting after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was provided to anyone who has requested it;
  - D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 6, 2023. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was provided to anyone who had requested it;
  - E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board on its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2022-2023 Fiscal Year.

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the findings and evidence reference above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;
- E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, all of the sources and amounts of the funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put and identified in Exhibit B; and
- F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66001(d), because all of the findings required by that subdivision have been made in connection with the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001e.

4. Superintendent Authorized to Take Necessary and Appropriate Action.  
The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.
5. Certification of Resolution.

I, \_\_\_\_\_, \_\_\_\_\_ Governing Board of the Twain Harte School District of Tuolumne County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board, at an official and public meeting this 13 day of December, 2023, by the following vote:

Members: Noel Rathmel, Jacob Foiada, Emily Berry, Ray Kelleher, Jeribai Tascoe

**AYES:**  
**ABSTAIN:**  
**NOES:**  
**ABSENT:**

\_\_\_\_\_  
Clerk of the Governing Board  
of the Twain Harte School District of  
Tuolumne County, California

12.13.23  
Date

**EXHIBIT A  
TO RESOLUTION REGARDING  
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2023  
FOR THE FOLLOWING FUND OR ACCOUNT:  
CAPITAL FACILITIES FUND 25 (the "Fund")**

Pursuant to Government Code section 66006(b)(1)(A)-(H) as indicated:

**A. A brief description of the type of fee in the Fund:**

Residential and Commercial development fees per square foot on new construction and additions over 500 square feet.

**B. The amount of the fee.**

The Twain Harte School District is justified to collect \$2.92 (61 percent of the \$4.79) per square foot of residential construction and \$0.48 (61 percent of \$0.78) per square foot of commercial/industrial construction, with the exception of mini storage and agriculture. The mini storage category of construction should be collected at a rate of \$0.03 per square foot and agriculture at \$0.33.

**C. The beginning and ending balance of the Fund.**

\$51,442.77 and \$78,847.33

See Attachment 1.

**D. The amount of the fees collected and the interest earned.**

\$28,081.45 development fees and interest \$498.11 = \$28,579.56

See Attachment 1.

**E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

No expenditures during the 2022-2023 fiscal year.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:**

A modernization project in the lower campus student restrooms is planned in order to provide transitional kindergarten direct access to all gender handicapped accessible restrooms. The intent is to complete this project during the Summer of 2024. The project cost is estimated at \$290,000.00, which will exhaust all funds on deposit in the Capital Facilities Fund.

- G. A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:**

Not applicable.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:**

Refunds for cancelled projects were issued. No refunds were issued as a result of funds being on deposit longer than 60 months and property owner petition to the Board for refund.

**EXHIBIT B  
TO RESOLUTION REGARDING  
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2023  
FOR THE FOLLOWING FUND OR ACCOUNT:  
CAPITAL FACILITIES FUND 25 (the "Fund")**

Pursuant to Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:**

The lower campus student facility currently has one kindergarten classroom with direct restroom access. This funding will allow modernization of student restrooms to accommodate transitional kindergarten students that do not have direct restroom access in their classroom. The modernization project will construct four all gender handicapped accessible restrooms from two existing restrooms.

- B. See section 3.D of the Resolution.**

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:**

A modernization project in the lower campus student restrooms is planned in order to provide transitional kindergarten direct access to all gender handicapped accessible restrooms. The intent is to complete this project during the Summer of 2024. The project cost is estimated at \$290,000.00, which will exhaust all funds on deposit in the Capital Facilities Fund.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:**

Payment to the contractor(s) performing the modernization work is anticipated to take place by October 1, 2024.

# ATTACHMENT 1

Twain Harte Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

55 72421 000000  
Form 25  
DBAJNUTR8A(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	28,579.56	14,800.00	-48.2%
5) TOTAL, REVENUES			28,579.56	14,800.00	-48.2%
<b>B. EXPENDITURES</b>					
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	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,579.56	14,800.00	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Intorfund 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		7830-7899	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,579.56	14,800.00	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,442.77	78,847.33	53.3%
b) Audit Adjustments		9793	(1,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,267.77	78,847.33	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,267.77	78,847.33	56.9%
2) Ending Balance, June 30 (E + F1e)			78,847.33	93,647.33	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,847.33	93,647.33	18.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	73,155.86		
2) Fair Value Adjustment to Cash in County Treasury		9111	(2,157.01)		
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		



# ATTACHMENT 1

Twain Harte Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

55 72421 0000000  
Form 25  
D&AJNUTR8A(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,848.48		
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			78,647.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			78,647.33		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,480.12	800.00	-46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(982.01)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	28,081.45	14,000.00	-50.1%
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			28,579.56	14,800.00	-48.2%
TOTAL, REVENUES			28,579.56	14,800.00	-48.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

# ATTACHMENT 1

Twain Harte Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

55 72421 000000  
Form 25  
DBAJNUTRBA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Classified Supervisors' and Administrators' Salaries</b>					
Clerical, Technical and Office Salaries		2300	0.00	0.00	0.0%
Other Classified Salaries		2400	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
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			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

# ATTACHMENT 1

Twain Harte Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

55 72421 0000000  
Form 25  
DBAJNUTR8A(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

# ATTACHMENT 1

Twain Harta Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

55 72421 000000  
Form 25  
D8AJNUTR8A(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	28,579.56	14,800.00	-48.2%
5) TOTAL, REVENUES			28,579.56	14,800.00	-48.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			28,579.56	14,800.00	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,579.56	14,800.00	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,442.77	78,847.33	53.3%
b) Audit Adjustments		9793	(1,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,267.77	78,847.33	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,267.77	78,847.33	56.9%
2) Ending Balance, June 30 (E + F1e)			78,847.33	93,647.33	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,847.33	93,647.33	18.8%
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%

# ATTACHMENT 1

Twain Harte Elementary  
Tuolumne County

Unaudited Actuals  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

55 72421 0000000  
Form 25  
D8AJNUTR8A(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	78,847.33	93,647.33
Total, Restricted Balance			78,847.33	93,647.33