

RIO SCHOOL DISTRICT
GENERAL FUND SUMMARY (FUND 01)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 Unaudited Actuals

	Unrestricted	Special Education	Categorical Programs	Total
A) REVENUES				
LCFF- Base Grant	\$49,803,091	\$0	\$0	\$49,803,091
LCFF- Supplemental/Concentration Grant	\$12,121,256	0	0	12,121,256
Federal Revenues	0	1,221,871	5,482,105	6,703,976
Other State Revenues	1,945,290	784,477	23,693,976	26,423,743
Local Revenues	922,108	4,145,889	493,925	5,561,923
TOTAL REVENUES	\$64,791,746	\$6,152,237	\$29,670,006	\$100,613,989
B) EXPENDITURES				
Certificated Salaries	\$24,875,498	\$3,507,581	\$3,542,019	\$31,925,099
Classified Salaries	\$7,876,518	3,253,806	\$2,894,664	14,024,989
Employee Benefits	\$14,402,280	2,724,103	\$8,352,544	25,478,927
Books and Supplies	\$1,997,011	226,667	\$3,003,756	5,227,434
Services and Operating Expenses	\$5,073,573	2,615,349	\$5,335,946	13,024,868
Capital Outlay	\$172,572	0	\$766,225	938,797
Other Outgo	\$1,764,955	0	\$0	1,764,955
Direct Support/Indirect Costs	(\$947,747)	49,805	\$742,326	(155,616)
TOTAL EXPENDITURES	\$55,214,660	\$12,377,312	\$24,637,480	\$92,229,452
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
C) BEFORE OTHER FINANCING SOURCES AND USES	\$9,577,086	(\$6,225,075)	\$5,032,526	\$8,384,536
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0
Other Sources	108,229	0	0	108,229
Contributions/Flexibility Transfers	(8,879,132)	6,028,724	2,850,409	0
TOTAL OTHER FINANCING SOURCES/USES	(\$8,770,904)	\$6,028,724	\$2,850,409	\$108,229
E) NET INCREASE (DECREASE)				
IN FUND BALANCE	\$806,182	(\$196,351)	\$7,882,934	\$8,492,765
F) BEGINNING FUND BALANCE	\$4,641,672	\$830,392	\$3,984,885	\$9,456,948
G) ENDING FUND BALANCE	\$5,447,854	\$634,040	\$11,867,819	\$17,949,713
H) COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$5,000	\$0	\$0	\$5,000
Stores/Prepaid Expenditures	8,782	0	0	8,782
Legally Restricted Routine Maintenance	0	0	0	0
Carryover for Unspent Funds	54,113	634,040	11,867,819	12,555,973
Assigned for Beginning Balance Reinstatement	200,000	0	0	200,000
Total Designations	\$267,895	\$634,040	\$11,867,819	\$12,769,754
b) Reserve:				
State Mandated Reserve (3%)	2,766,884	\$0	\$0	\$2,766,884
Unassigned Reserve	2,413,075	0	0	2,413,075
Total Reserve (\$)	\$5,179,959	\$0	\$0	\$5,179,959
Total Reserve (%)	5.62%	0.00%	0.00%	5.62%
ENDING FUND BALANCE (a + b)	\$5,447,854	\$634,040	\$11,867,819	\$17,949,713