			202	1-22 Estimated Actuals			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,699,974.00	0.00	21,699,974.00	22,297,930.00	0.00	22,297,930.00	2.8%
2) Federal Revenue		8100-8299	500.00	9,990,775.40	9,991,275.40	500.00	7,844,590.00	7,845,090.00	-21.5%
3) Other State Revenue		8300-8599	496,926,00	4,006,803.51	4,503,729.51	638,586.00	3,501,559.00	4,140,145.00	-8.1%
4) Other Local Revenue		8600-8799	287,364.75	151,324.48	438,689.23	287,365.00	53,341.00	340,706.00	-22.3%
5) TOTAL, REVENUES			22,484,764.75	14,148,903.39	36,633,668.14	23,224,381.00	11,399,490.00	34,623,871.00	-5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,314,972.03	5,423,095.38	14,738,067.41	8,978,114.00	4,438,457.00	13,416,571.00	-9.0%
2) Classified Salaries		2000-2999	2,060,275.74	1,761,369.55	3,821,645.29	2,025,722.00	1,167,665.79	3,193,387.79	-16.4%
3) Employ ee Benefits		3000-3999	4,334,907.70	2,731,406.69	7,066,314.39	4,235,306.00	2,350,374.00	6,585,680.00	-6.8%
4) Books and Supplies		4000-4999	835,209.45	1,952,749.67	2,787,959.12	847,892.00	1,517,660.21	2,365,552.21	-15.2%
5) Services and Other Operating Expenditures		5000-5999	2,226,352.04	3,325,622.30	5,551,974.34	2,243,700.00	2,807,277.00	5,050,977.00	-9.0%
6) Capital Outlay		6000-6999	300,000.00	1,996,219.48	2,296,219.48	300,000.00	1,629,646.00	1,929,646.00	-16.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299 7400-7499	995,061.12	304,615.64	1,299,676.76	995,061.00	304,616.00	1,299,677.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(277,566.97)	227,024.97	(50,542.00)	(201,190.00)	201,190.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			19,789,211.11	17,722,103.68	37,511,314.79	19,424,605.00	14,416,886.00	33,841,491.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,695,553.64	(3,573,200.29)	(877,646.65)	3,799,776.00	(3,017,396.00)	782,380.00	-189.1%
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	362,109.99	0.00	362,109.99	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,496,753.93)	2,713,509.54	216,755.61	(2,742,660.00)	2,742,660.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,558,863.92)	2,713,509.54	154,645.62	(2,442,660.00)	2,742,660.00	300,000.00	94.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,689.72	(859,690.75)	(723,001.03)	1,357,116.00	(274,736.00)	1,082,380.00	-249.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664,86	10,179,947.47	-6.6%

			2021	I-22 Estimated Actuals			2022-23 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
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)			9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664.86	10,179,947.47	-6.
d) Other Restatements		9795	0,00	0.00	0.00	0.00	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664.86	10,179,947.47	-6.
2) Ending Balance, June 30 (E + F1e)			9,348,282.61	831,664.86	10,179,947.47	10,705,398.61	556,928.86	11,262,327.47	10.
Components of Ending Fund Balance			į.	Supplied Special					
a) Nonspendable				A 1 - 3 1	1				
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prepaid Items		9713	164,877.53	0.00	164,877.53	0.00	0.00	0.00	-100
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Restricted		9740	0.00	831,664.86	831,664.86	0.00	732,261.29	732,261.29	-12
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0
d) Assigned				TO THE REAL PROPERTY.			S TISSUAL CONTRACTOR		
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0
e) Unassigned/Unappropriated				THE					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	9,178,405.08	0.00	9,178,405.08	10,705,398.61	(175,332.43)	10,530,066.18	14
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,423,559.79	53,703.71	12,477,263.50				
Fair Value Adjustment to Cash in County Treasury		9111	60,027.60	0.00	60,027.60				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	17,919.25	0.00	17,919.25				
6) Stores		9320	0.00	0.00	0.00				

			2021	I-22 Estimated Actuals			2022-23 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)	% D∤ff Column C & F
7) Prepaid Expenditures		9330	164,877.53	0.00	164,877.53				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,671,384.17	53,703.71	12,725,087.88			1	
H. DEFERRED OUTFLOWS OF RESOURCES								1	
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
LIABILITIES								1	
1) Accounts Payable		9500	462,255.28	44,450.54	506,705.82				
2) Due to Grantor Governments		9590	0.00	0,00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0,00	0.00	0.00			- 1	
6) TOTAL, LIABILITIES			462,255.28	44,450.54	506,705.82				
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									
(G9 + H2) - (I6 + J2)			12,209,128.89	9,253.17	12,218,382.06				
LCFF SOURCES				51- 27 1-1					
Principal Apportionment				-0-1					
State Aid - Current Year		8011	12,272,159.00	0.00	12,272,159.00	13,597,842.00	0.00	13,597,842.00	10.8
Education Protection Account State Aid - Current Year		8012	5,451,189.00	0.00	5,451,189.00	4,471,449.00	0.00	4,471,449.00	-18.0
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes									
Secured Roll Taxes		8041	3,976,626.00	0.00	3,976,626.00	4,228,639.00	0.00	4,228,639.00	6.
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.

			202	1-22 Estimated Actuals			2022-23 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
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)				1 50 mg/					
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			21,699,974.00	0.00	21,699,974.00	22,297,930.00	0.00	22,297,930.00	2.8%
LCFF Transfers				- 155					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			21,699,974.00	0.00	21,699,974.00	22,297,930.00	0.00	22,297,930.00	2.8%
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	402,366.00	402,366.00	0.00	307,672.00	307,672.00	-23.5%
Special Education Discretionary Grants		8182	0.00	9,078.00	9,078.00	0.00	9,078.00	9,078.00	0.0%
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		955,956.40	955,956.40		781,996.00	781,996.00	-18.2%
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		77,002.00	77,002.00		77,002.00	77,002.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		12,355.00	12,355.00		12,355.00	12,355.00	0.0%
Title III, Part A, English Leamer Program	4203	8290		71,136.00	71,136.00		71,136.00	71,136.00	0.09
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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			2021	-22 Estimated Actuals			2022-23 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 NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		162,994.00	162,994.00		103,042.00	103,042.00	-36.8%
Career and Technical Education	3500-3599	8290		18,661.00	18,661.00		18,661.00	18,661.00	0.0%
All Other Federal Revenue	All Other	8290	500.00	8,281,227.00	8,281,727.00	500.00	6,463,648.00	6,464,148.00	-21.9%
TOTAL, FEDERAL REVENUE			500.00	9,990,775.40	9,991,275.40	500.00	7,844,590.00	7,845,090.00	-21.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00	THE STREET	0.00	0.00	0.0%
Special Education Master Plan						*			
Current Year	6500	8311		649,919.00	649,919.00	THE PARTY	748,782.00	748,782.00	15.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	72,275.00	0.00	72,275.00	72,275.00	0.00	72,275.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	293,418.00	134,084.00	427,502.00	272,882.00	108,818.00	381,700.00	-10.7%
Tax Relief Subventions  Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes  Pass-Through Revenues from		0370	0.00	0.00	0.00				
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	0.00	0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	187 50	0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00	ED TOTAL	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	1	40,061.85	40,061.85		40,062.00	40,062.00	0.0%
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	0.09
All Other State Revenue	All Other	8590	131,233.00	3,182,738.66	3,313,971.66	293,429.00	2,603,897.00	2,897,326.00	-12.6%

			2021	-22 Estimated Actuals			2022-23 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
TOTAL, OTHER STATE REVENUE			496,926.00	4,006,803.51	4,503,729.51	638,586.00	3,501,559.00	4,140,145.00	-8.1%
OTHER LOCAL REVENUE			3 7 7 7 7			ETYLL BY			
Other Local Revenue						1 1 1			
County and District Taxes			4970			3 2 12 3 1			
Other Restricted Levies					1				
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Interest		8660	101,477.96	0.00	101,477.96	101,478.00	0.00	101,478.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts				10.00					
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	33,136.00	33,136.00	0.00	33,136.00	33,136.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.09

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			2021	-22 Estimated Actuals			2022-23 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 Local Revenue		8699	179,886,79	118,188,48	298,075.27	179,887.00	20,205.00	200,092.00	-32.99
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Apportionments			AUTH SET						
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			287,364.75	151,324.48	438,689.23	287,365.00	53,341.00	340,706.00	-22.3
TOTAL, REVENUES			22,484,764.75	14,148,903.39	36,633,668.14	23,224,381.00	11,399,490.00	34,623,871.00	-5.5
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,887,803,45	3,550,203.87	10,438,007.32	6,615,765.00	2,847,761.00	9,463,526.00	-9.3
Certificated Pupil Support Salaries		1200	864,134.39	1,788,501.39	2,652,635.78	904,409.00	1,506,306.00	2,410,715.00	-9.1
Certificated Supervisors' and Administrators' Salaries		1300	1,562,034.19	84,390.12	1,646,424.31	1,456,940.00	84,390.00	1,541,330.00	-6.4
Other Certificated Salaries		1900	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0
TOTAL, CERTIFICATED SALARIES			9,314,972.03	5,423,095.38	14,738,067.41	8,978,114.00	4,438,457.00	13,416,571.00	-9.0
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	82,961.92	750,102.41	833,064.33	83,362.00	496,770.70	580,132.70	-30.4
Classified Support Salaries		2200	865,318.20	835,780.27	1,701,098.47	853,682.00	550,409.09	1,404,091.09	-17.5
Classified Supervisors' and Administrators' Salarie	es	2300	267,702.98	80,682.97	348,385.95	247,703.00	80,683.00	328,386.00	-5.
Clerical, Technical and Office Salaries		2400	634,163.37	77,471.68	711,635.05	634,164.00	22,471.00	656,635.00	-7.
Other Classified Salaries		2900	210,129.27	17,332.22	227,461.49	206,811.00	17,332.00	224,143.00	-1
TOTAL, CLASSIFIED SALARIES			2,060,275.74	1,761,369.55	3,821,645.29	2,025,722.00	1,167,665.79	3,193,387.79	-16.4

			202	1-22 Estimated Actuals	•		2022-23 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
STRS		3101-3102	1,773,678.15	1,897,155.97	3,670,834.12	1,701,346.00	1,711,824.00	3,413,170.00	-7.0%
PERS		3201-3202	426,662.47	290,608.75	717,271.22	416,112.00	171,565.00	587,677.00	-18.1%
OASDI/Medicare/Alternative		3301-3302	367,646.19	131,641.69	499,287.88	361,467.00	96,522.00	457,989.00	-8.3%
Health and Welfare Benefits		3401-3402	1,407,840.70	339,115.86	1,746,956.56	1,449,841.00	315,421.00	1,765,262.00	1.0%
Unemployment Insurance		3501-3502	75,177.45	22,278.36	97,455.81	79,937.00	17,290.00	97,227.00	-0.2%
Workers' Compensation		3601-3602	149,902.74	50,606.06	200,508.80	143,603.00	37,752.00	181,355.00	-9.6%
OPEB, Allocated		3701-3702	125,000.00	0.00	125,000.00	82,000.00	0.00	82,000.00	-34.4%
OPEB, Active Employees		3751-3752	8,000.00	0.00	8,000.00	1,000.00	0.00	1,000.00	-87.5%
Other Employee Benefits		3901-3902	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			4,334,907.70	2,731,406.69	7,066,314.39	4,235,306.00	2,350,374.00	6,585,680.00	-6.8%
BOOKS AND SUPPLIES									
Approv ed Textbooks and Core Curricula Materials		4100	117,621.16	191,671.15	309,292.31	117,621.00	191,671.00	309,292.00	0.0%
Books and Other Reference Materials		4200	7,000,00	42,967.15	49,967.15	7,000.00	37,967.00	44,967.00	-10.0%
Materials and Supplies		4300	535,977.48	1,034,078.42	1,570,055.90	521,236.00	818,974.21	1,340,210.21	-14.6%
Noncapitalized Equipment		4400	174,610.81	684,032.95	858,643.76	202,035.00	469,048.00	671,083.00	-21.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		,	835,209.45	1,952,749.67	2,787,959.12	847,892.00	1,517,660.21	2,365,552.21	-15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	151,369.33	127,816.88	279,186.21	164,619.00	109,499.00	274,118.00	-1.8%
Dues and Memberships		5300	56,935.32	9,536.97	66,472.29	41,327.00	1,537.00	42,864.00	-35.5%
Insurance		5400 - 5450	246,778.00	0.00	246,778.00	246,778.00	0.00	246,778.00	0.0%
Operations and Housekeeping Services		5500	548,112.30	40,000.00	588,112.30	558,113.00	40,000.00	598,113.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	174,083.07	161,345.96	335,429.03	174,183.00	139,402.00	313,585.00	-6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	909,593.53	2,896,722.49	3,806,316.02	919,199.00	2,516,839.00	3,436,038.00	-9.7%
Communications		5900	139,480.49	90,200.00	229,680.49	139,481.00	0.00	139,481.00	-39.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,226,352.04	3,325,622.30	5,551,974.34	2,243,700.00	2,807,277.00	5,050,977.00	-9.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	102,000.00	102,000.00	0.00	0.00	0.00	-100.0%

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			2021	-22 Estimated Actuals			2022-23 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
Buildings and Improvements of Buildings		6200	0.00	50,000.00	50,000.00	0.00	0.00	0.00	-100.0%
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	300,000.00	1,844,219.48	2,144,219.48	300,000.00	1,629,646.00	1,929,646.00	-10.0%
Equipment Replacement		6500	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	1,996,219.48	2,296,219.48	300,000.00	1,629,646,00	1,929,646.00	-16.0%
OTHER OUTGO (excluding Transfers of Indirect 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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	220,000.00	304,615.64	524,615.64	220,000.00	304,616.00	524,616.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	1.72 153-059	0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments			3.50			15			
To Districts or Charter Schools	6360	7221		0.00	0.00	Bart Shirt	0.00	0.00	0.09
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	0.09
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	325,008.02	0.00	325,008.02	325,008,00	0.00	325,008.00	0.0

Terced County				enultures by Object					
			202	1-22 Estimated Actuals			2022-23 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 Debt Service - Principal		7439	450,053.10	0.00	450,053.10	450,053.00	0.00	450,053.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			995,061,12	304,615.64	1,299,676.76	995,061.00	304,616.00	1,299,677.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(227,024.97)	227,024,97	0.00	(201,190.00)	201,190.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(50,542.00)	0.00	(50,542.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(277,566.97)	227,024.97	(50,542.00)	(201,190.00)	201,190,00	0.00	-100,0%
TOTAL, EXPENDITURES			19,789,211.11	17,722,103.68	37,511,314.79	19,424,605.00	14,416,886.00	33,841,491.00	-9.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	362,109.99	0.00	362,109.99	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			362,109.99	0.00	362,109.99	0.00	0.00	0.00	-100-0%
OTHER SOURCES/USES									
SOURCES						i	11.11		
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%

			20	21-22 Estimated Actual	3		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,496,753.93)	2,713,509.54	216,755.61	(2,742,660.00)	2,742,660.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,496,753.93)	2,713,509.54	216,755.61	(2,742,660.00)	2,742,660.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,558,863.92)	2,713,509.54	154,645.62	(2,442,660.00)	2,742,660.00	300,000.00	94.0%

			20	021-22 Estimated Actuals	1		2022-23 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	21,699,974.00	0.00	21,699,974.00	22,297,930.00	0.00	22,297,930.00	2.8%
2) Federal Revenue		8100-8299	500.00	9,990,775.40	9,991,275.40	500.00	7,844,590.00	7,845,090.00	-21.5%
3) Other State Revenue		8300-8599	496,926.00	4,006,803.51	4,503,729.51	638,586.00	3,501,559.00	4,140,145.00	-8.19
4) Other Local Revenue		8600-8799	287,364.75	151,324.48	438,689.23	287,365.00	53,341.00	340,706.00	-22.39
5) TOTAL, REVENUES			22,484,764.75	14,148,903.39	36,633,668.14	23,224,381.00	11,399,490.00	34,623,871.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,739,732.60	9,271,569.62	20,011,302.22	10,137,508.00	7,512,693.91	17,650,201.91	-11.89
2) Instruction - Related Services	2000-2999		2,492,862,41	429,047.64	2,921,910.05	2,800,006.00	272,465.00	3,072,471.00	5.2
3) Pupil Services	3000-3999		2,236,838.11	3,207,506.68	5,444,344.79	2,219,744.00	2,505,336.09	4,725,080.09	-13.2
4) Ancillary Services	4000-4999		134,683.44	5,342.11	140,025.55	115,074.00	5,342.00	120,416.00	-14.0
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
7) General Administration	7000-7999		1,625,839.90	1,749,139.32	3,374,979.22	1,600,042.00	1,592,359.00	3,192,401.00	-5.4
8) Plant Services	8000-8999		1,564,193.53	2,754,882.67	4,319,076.20	1,557,170.00	2,224,074.00	3,781,244.00	-12.5
9) Other Outgo	9000-9999	Except 7600- 7699	995,061.12	304,615.64	1,299,676.76	995,061.00	304,616.00	1,299,677.00	0.0
10) TOTAL, EXPENDITURES			19,789,211.11	17,722,103.68	37,511,314.79	19,424,605.00	14,416,886.00	33,841,491.00	-9.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,695,553.64	(3,573,200.29)	(877,646.65)	3,799,776.00	(3,017,396.00)	782,380.00	-189.1
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	362,109.99	0.00	362,109.99	0.00	0.00	0.00	-100.0
2) Other Sources/Uses									
a) Sources		8930-8979	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(2,496,753.93)	2,713,509.54	216,755.61	(2,742,660.00)	2,742,660.00	0.00	-100.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,558,863.92)	2,713,509.54	154,645.62	(2,442,660.00)	2,742,660.00	300,000.00	94.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,689.72	(859,690.75)	(723,001.03)	1,357,116.00	(274,736.00)	1,082,380.00	-249.7
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664.86	10,179,947.47	-6.6

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		2	021-22 Estimated Actuals					
Description Fi	Object unction Codes 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)		9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664.86	10,179,947.47	-6.6%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9,211,592.89	1,691,355.61	10,902,948.50	9,348,282.61	831,664.86	10,179,947.47	-6.6%
2) Ending Balance, June 30 (E + F1e)		9,348,282.61	831,664.86	10,179,947.47	10,705,398.61	556,928,86	11,262,327.47	10.6%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	164,877.53	0.00	164,877.53	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	831,664.86	831,664.86	0.00	732,261.29	732,261.29	-12.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned								
Other Assignments (by Resource/Object)	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	9,178,405.08	0.00	9,178,405.08	10,705,398.61	(175,332.43)	10,530,066.18	14.7%

# Gustine Unified Merced County

### 2022-23 Budget, July 1 General Fund / County School Service Fund Restricted Detail

24736190000000 Form 01 D8BYP592XF(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	217,408.86	217,408.86
5640		1,425.73	1,425.73
6300	Lottery: Instructional Materials	544,462.68	411,851.68
6500	Special Education	0.00	87,018.00
7311	Classified School Employee Professional Development Block Grant	14,556.02	14,556.02
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	1.00
9010	Other Restricted Local	53,811.57	0.00
Total, Restricted Balance		831,664.86	732,261.29

erced County	Expenditures by 0	bject		D8BAF616AK(2022-23	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	6,255.00	6,255.00	0.0
3) Other State Revenue		8300-8599	202,767,20	202,767.20	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			209,022.20	209,022.20	0.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	196,799,02	183,060.20	-7.0
2) Classified Salaries		2000-2999	18,341.00	18,341.00	0.0
3) Employee Benefits		3000-3999	28,690.30	28,690.30	0.
4) Books and Supplies		4000-4999	60,674.00	60,674.00	0.
5) Services and Other Operating Expenditures		5000-5999	7,582.96	7,582,96	0.
6) Capital Outlay		6000-6999	0.00	0.00	0_6
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	10,262,00	10,262.00	0.
9) TOTAL, EXPENDITURES			322,349.28	308,610.46	-4.:
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(113,327.08)	(99,588.26)	-12.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				00 500 00	0,
a) Transfers In		8900-8929	99,588.26	99,588,26	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0,
b) Uses		7630-7699	0.00	0,00	0,
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			99,588.26	99,588.26	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,738.82)	0.00	-100,
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,738.82	0.00	-100.
b) Audit Adjustments		9793	0.00	0,00	0.
c) As of July 1 - Audited (F1a + F1b)			13,738,82	0.00	-100.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			13,738.82	0.00	-100.
2) Ending Balance, June 30 (E + F1e)			0.00	0,00	0.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0,00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	52,02	1
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0,00	0.00	0
d) Assigned				£.	
Other Assignments		9780	0.00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	(52.02)	
G. ASSETS			1	\/	
1) Cash					
		9110	49,836.82		
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury		9111	52.02		
i i hair value Adjustment to Cash in County Treasury		3111	1		
		0120	0.00		
b) in Banks     c) in Revolving Cash Account		9120 9130	0,00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	1	
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) TOTAL, ASSETS			49,888.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
I. LIABILITIES					ì
1) Accounts Payable		9500	505.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,919,25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35,424.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			14,464.02		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		6099	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.0
			0.00		
FEDERAL REVENUE		8285	0.00	0.00	0.0
Interagency Contracts Between LEAs		5265	0.00	0.00	0,0
Pass-Through Revenues from		9297	0.00	0.00	0.0
Federal Sources	2520 2520	8287	0.00		
Career and Technical Education	3500-3599	8290	0,00	0.00	0.0
All Other Federal Revenue	All Other	8290	6,255,00	6,255.00	0.0
TOTAL, FEDERAL REVENUE			6,255,00	6,255.00	0.0
OTHER STATE REVENUE					
Other State Apportionments					
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		8587	0.00	0.00	0.0
Adult Education Program	6391	8590	202,767.20	202,767.20	0.0
All Other State Revenue	All Other	8590	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			202,767.20	202,767.20	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.5
Leases and Rentals		8650	0.00	0.00	0.1
Interest		8660	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.
Interagency Services		8677	0.00	0.00	0.
Other Local Revenue					
			I		

erced County	Expenditures by Ob	ject		D8BAF6T6AK(2022-2			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
Tultion		8710	0.00	0,00	0.0%		
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%		
TOTAL, REVENUES			209,022.20	209,022,20	0.0%		
CERTIFICATED SALARIES							
Certificated Teachers' Salaries		1100	20,822.00	20,822.00	0.0%		
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%		
Certificated Supervisors' and Administrators' Salaries		1300	175,977.02	162,238.20	-7.8%		
Other Certificated Salaries		1900	0.00	0.00	0.0%		
TOTAL, CERTIFICATED SALARIES			196,799,02	183,060.20	-7.0%		
CLASSIFIED SALARIES							
Classified Instructional Salaries		2100	0.00	0,00	0.09		
Classified Support Salaries		2200	18,341.00	18,341.00	0.09		
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09		
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			18,341.00	18,341.00	0.09		
EMPLOYEE BENEFITS							
STRS		3101-3102	23,188.66	23,188.66	0.09		
PERS		3201-3202	0.00	0.00	0.0		
OASDI/Medicare/Alternative		3301-3302	2,654.70	2,654.70	0.0		
		3401-3402	1,209.28	1,209.28	0.0		
Health and Welfare Benefits		3501-3502	161.28	161.28	0.0		
Unemployment Insurance		3601-3602	1,476.38	1,476.38	0,0		
Workers' Compensation		3701-3702	0.00	0.00	0,0		
OPEB, Allocated					0.0		
OPEB, Active Employees		3751-3752	0.00	0.00			
Other Employee Benefits		3901-3902	0.00	0.00	0.0		
TOTAL, EMPLOYEE BENEFITS			28,690.30	28,690.30	0,0		
BOOKS AND SUPPLIES					0.0		
Approv ed Textbooks and Core Cuπicula Materials		4100	0.00	0.00	0.0		
Books and Other Reference Materials		4200	33,604.00	33,604.00	0.0		
Materials and Supplies		4300	12,270.00	12,270.00	0.0		
Noncapitalized Equipment		4400	14,800,00	14,800.00	0,0		
TOTAL, BOOKS AND SUPPLIES			60,674.00	60,674.00	0.0		
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services		5100	0.00	0,00	0.0		
Travel and Conferences		5200	7,369.00	7,369.00	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		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213.96	213.96	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			7,582.96	7,582,96	0,0		
CAPITAL OUTLAY							
Land		6100	0.00	0.00	0.0		
Land Improvements		6170	0.00	0.00	0.0		
Buildings and Improvements of Buildings		6200	0.00	0.00	0.4		
Equipment		6400	0.00	0.00	00		
		6500	0.00	0.00	0.1		
Equipment Replacement		6600	0.00	0.00	0.		
Lease Assets		<b>7</b>	0.00	0.00	0.0		
TOTAL, CAPITAL OUTLAY			0.00	0.00	O,C		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition			1				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	10,262.00	10,262.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,262,00	10,262,00	0.0%
TOTAL, EXPENDITURES			322,349.28	308,610.46	-4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Olher Authorized Interfund Transfers In		8919	99,588.26	99,588.26	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			99,588.26	99,588.26	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES SOURCES					
Other Sources		8965	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		5555	0.55		
Long-Term Debt Proceeds		8971	0.00	0.00	0.09
Proceeds from Certificates of Participation		8972	0.00	0.00	0.0
Proceeds from Leases		8979	0.00	0.00	0.09
All Other Financing Sources		0313	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	3,0
USES		7651	0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7699	0.00	0.00	0.0
All Other Financing Uses		1033		0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS		0000			0.0
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0

lerced County.	Expenditures by Fur		DOBAFOT OAK(2022-23		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	6,255_00	6,255.00	0.0%
3) Other State Revenue		8300-8599	202,767.20	202,767.20	0.0%
4) Other Local Revenue		8600-8799	0.00	0,00	0.0%
5) TOTAL, REVENUES			209,022.20	209,022.20	0,0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		89,907.77	89,907.77	0.0%
2) Instruction - Related Services	2000-2999		202,810,62	189,071,80	-6.8%
3) Pupil Services	3000-3999		19,368.89	19,368.89	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.09
7) General Administration	7000-7999		10,262.00	10,262,00	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	0.09
10) TOTAL, EXPENDITURES			322,349.28	308,610.46	-4,39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE	R			(00 500 00)	49.40
FINANCING SOURCES AND USES (A5 - B10)			(113,327.08)	(99,588.26)	-12,1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		****		00 500 00	0.08
a) Transfers In		8900-8929	99,588.26	99,588.26	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			99,588.26	99,588.26	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,738.82)	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,738.82	0.00	-100.09
b) Audit Adjustments		9793	0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			13,738,82	0.00	-100.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			13,738.82	0.00	-100.01
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	52.02	Ne
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
Legal Act Let Feelietting experimina		9790	0.00	(52.02)	

2022-23 Budget, July 1 Adult Education Fund Restricted Detail

Gustine Unified Merced County 24736190000000 Form 11 D8BAF6T6AK(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	0,00	52.02
Total, Restricted Balance		0.00	52.02

erced County	Expenditures by Object			D8BAF6T6AK(20)			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0		
2) Federal Revenue		8100-8299	878,213.98	972,213,98	10.7		
3) Other State Revenue		8300-8599	53,000,00	63,000.00	18.9		
4) Other Local Revenue		8600-8799	3,110.57	3,110.57	0.0		
5) TOTAL, REVENUES			934,324.55	1,038,324.55	11.1		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0		
2) Classified Salaries		2000-2999	373,560.10	365,448,36	-2.2		
3) Employ ee Benefits		3000-3999	164,913,51	159,913,51	-3.0		
4) Books and Supplies		4000-4999	408,379,68	373,379.68	-8.6		
5) Services and Other Operating Expenditures		5000-5999	140,900.00	112,900,00	-19,9		
6) Capital Outlay		6000-6999	64,551,73	39,551.73	-38.7		
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	40,280.00	25,280,00	-37, 2		
9) TOTAL, EXPENDITURES			1,192,585.02	1,076,473.28	-9, 7		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(258,260.47)	(38, 148.73)	-85.2		
D. OTHER FINANCING SOURCES/USES				ĺ			
1) Interfund Transfers							
a) Transfers In		8900-8929	38,148.73	38,148.73	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			38,148.73	38,148.73	0.0		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,111.74)	0,00	-100.0		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	359,484.31	139,372.57	-61-2		
b) Audit Adjustments		9793	0.00	0.00	0.0		
c) As of July 1 - Audited (F1a + F1b)			359,484.31	139,372.57	-61,2		
d) Other Restatements		9795	0.00	0.00	0.0		
e) Adjusted Beginning Balance (F1c + F1d)			359,484.31	139,372,57	-61.2		
2) Ending Balance, June 30 (E + F1e)			139,372,57	139,372.57	0.0		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	200.00	0.00	-100		
Stores		9712	0,00	0.00	0.0		
Prepaid Items		9713	0.00	0,00	0,		
All Others		9719	0.00	0.00	0.6		
b) Restricted		9740	0.00	109,403.72	N		
c) Committed							
Stabilization Arrangements		9750	0.00	0.00	0.		
Other Commitments		9760	0.00	0.00	0.		
d) Assigned			~				
Other Assignments		9780	0.00	0.00	0.		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount		9790	139,172,57	29,968.85	-78.		
G. ASSETS							
1) Cash							
a) in County Treasury		9110	559,280.77				
Fair Value Adjustment to Cash in County Treasury		9111	708.02				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	200.00				

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	48,278.44		
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) TOTAL, ASSETS			608,467.23		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	(4,441.22)		
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) TOTAL, LIABILITIES			(4,441.22)		
J. DEFERRED INFLOWS OF RESOURCES			(,,,)		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>C. FUND EQUITY</b> (G9 + H2) - (I6 + J2)			612,908.45		
FEDERAL REVENUE					
Child Nutrition Programs		8220	876,804.00	970,804.00	10,7
		8221	0.00	0.00	0.0
Donated Food Commodities		8290	1,409,98	1,409.98	0.0
All Other Federal Revenue		0200	878,213.98	972,213,98	10,7
TOTAL, FEDERAL REVENUE			070,210.00	512,215,00	
OTHER STATE REVENUE		8520	53,000.00	63,000.00	18.9
Child Nutrition Programs		8590	0.00	0.00	0.0
All Other State Revenue		0330	53,000.00	63,000.00	18,9
TOTAL, OTHER STATE REVENUE			33,000.00	00,000.00	10,0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		0024	0.00	0.00	0,.
Sale of Equipment/Supplies		8631	0.00		
Food Service Sales		8634	0.00	0.00	0.1
Leases and Rentals		8650	0.00	0,00	0.0
Interest		8660	1,610,57	1,610.57	0,
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.1
Fees and Contracts					
Interagency Services		8677	0,00	0,00	0.
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.
TOTAL, OTHER LOCAL REVENUE			3,110.57	3,110.57	0.
TOTAL, REVENUES			934,324.55	1,038,324,55	11.
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0,00	0.00	0.
CLASSIFIED SALARIES					
Classified Support Salaries		2200	373,560.10	365,448.36	-2.
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.

erced County	Expenditures by Object			D8E			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
TOTAL, CLASSIFIED SALARIES			373,560.10	365,448.36	-2,2		
EMPLOYEE BENEFITS							
STRS		3101-3102	0.00	0.00	0.0		
PERS		3201-3202	63,226,00	58,226.00	-7.9		
OASDI/Medicare/Alternative		3301-3302	29,772.43	29,772.43	0_0		
Health and Welfare Benefits		3401-3402	63,257.00	63,257.00	0.0		
Unemployment Insurance		3501-3502	4,210.34	4,210,34	0.0		
Workers' Compensation		3601-3602	4,447.74	4,447.74	0.0		
OPEB, Allocated		3701-3702	0.00	0.00	0.0		
OPEB, Active Employees		3751-3752	0.00	0.00	0.0		
		3901-3902	0.00	0.00	0.0		
Other Employee Benefits		0001 0002	164,913.51	159,913,51	-3.0		
TOTAL, EMPLOYEE BENEFITS			104,913.31	109,910,01	-0,0		
BOOKS AND SUPPLIES				2.00	0.0		
Books and Other Reference Materials		4200	0.00	0.00	0.0		
Materials and Supplies		4300	85,376.23	79,376.23	-7.0		
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.0		
Food		4700	319,003.45	290,003.45	-9.1		
TOTAL, BOOKS AND SUPPLIES			408,379.68	373,379,68	-8.6		
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services		5100	0.00	0.00	0.0		
Travel and Conferences		5200	200.00	200.00	0.0		
Dues and Memberships		5300	2,100,00	2,100.00	0.0		
Insurance		5400-5450	0.00	0.00	0.0		
Operations and Housekeeping Services		5500	0.00	0.00	0,1		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,300.00	5,300.00	0.0		
		5710	0.00	0.00	0.0		
Transfers of Direct Costs		5750	0.00	0.00	0,0		
Transfers of Direct Costs - Interfund					-21.0		
Professional/Consulting Services and Operating Expenditures		5800	133,300.00	105,300.00			
Communications		5900	0.00	0.00	0.0		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,900.00	112,900.00	-19.9		
CAPITAL OUTLAY							
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0		
Equipment		6400	64,551.73	39,551.73	-38.		
Equipment Replacement		6500	0.00	0,00	0.0		
Lease Assets		6600	0.00	0.00	0.0		
TOTAL, CAPITAL OUTLAY			64,551.73	39,551.73	-38.7		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest		7438	0,00	0.00	0.		
Other Debt Service - Principal		7439	0.00	0.00	0.		
			0.00	0.00	0.		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00			
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7050	40,000,00	05 080 00	-37.		
Transfers of Indirect Costs - Interfund		7350	40,280.00	25,280.00			
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,280.00	25,280.00	-37.		
TOTAL, EXPENDITURES			1,192,585.02	1,076,473.28	-9.		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund		8916	0,00	0.00	0.		
Other Authorized Interfund Transfers In		8919	38,148.73	38,148.73	0,		
(a) TOTAL, INTERFUND TRANSFERS IN			38,148.73	38,148.73	0.		
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.		
			0.00	0.00	0.		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5.00			
ATUED CAUDACOURCE			1				
OTHER SOURCES/USES SOURCES							

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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)			38,148.73	38,148.73	0.0%

erced County	Expenditures by Fu	nction			D8BAF616AK(2022-2	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES					0.000	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	878,213,98	972,213.98	10.7%	
3) Other State Revenue		8300-8599	53,000.00	63,000,00	18.9%	
4) Other Local Revenue		8600-8799	3,110,57	3,110.57	0.0%	
5) TOTAL, REVENUES			934,324,55	1,038,324.55	11,1%	
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		1,089,163.27	1,013,051_53	-7.0%	
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		40,280.00	25,280.00	-37.2%	
8) Plant Services	8000-8999		63,141.75	38,141.75	-39.6%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%	
10) TOTAL, EXPENDITURES			1,192,585.02	1,076,473.28	-9.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHI	ER		(258,260.47)	(38, 148.73)	-85,2%	
D. OTHER FINANCING SOURCES/USES			(230,200.47)	(50, 140.10)	00,270	
Interfund Transfers						
a) Transfers In		8900-8929	38,148,73	38,148,73	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
		8930-8979	0.00	0.00	0.0%	
a) Sources		7630-7699	0.00	0,00	0.0%	
b) Uses		8980-8999	0.00	0.00	0.0%	
3) Contributions		0500 0550	38,148.73	38,148.73	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,111.74)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(22)			
Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	359,484.31	139,372.57	-61,2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
			359,484.31	139,372,57	-61.2%	
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%	
d) Other Restatements		3133	359,484,31	139,372.57	-61,2%	
e) Adjusted Beginning Balance (F1c + F1d)				139,372.57	0.0%	
2) Ending Balance, June 30 (E + F1e)			139,372,57	139,372.57	0.07	
Components of Ending Fund Balance						
a) Nonspendable					405.00	
Revolving Cash		9711	200.00	0,00	-100.09	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.09	
All Others		9719	0.00	0.00	0.09	
b) Restricted		9740	0.00	109,403.72	Nev	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.09	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	139,172.57	29,968,85	-78.5	



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Gustine Unified Merced County

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	109,403.72
Total, Restricted Balance		0.00	109,403,72

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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		6300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
B. EXPENDITURES				2	
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	12,000.00	37,000.00	208.3%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	69,121.66	360.8%
6) Capital Outlay		6000-6999	149,288.00	144,288.00	-3,3%
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			176,288.00	250,409.66	42.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,788.00)	(248,909.66)	42.4%
D. OTHER FINANCING SOURCES/USES			,,		
1) Interfund Transfers					
a) Transfers in		8900-8929	174,788.00	248,909.66	42.4%
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			174,788.00	248,909.66	42.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudiled		9791	104,121.66	104,121.66	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,121.66	104,121.66	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,121.66	104,121.66	0.0%
2) Ending Balance, June 30 (E + F1e)			104,121.66	104,121_66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
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	0.09
d) Assigned		0.00	,,,,,		
Other Assignments		9780	0.00	0,00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	104,121.66	104,121.66	0.09
G. ASSETS			150000000000000000000000000000000000000	,	15000
1) Cash					
a) in County Treasury		9110	10,412.20		
Fair Value Adjustment to Cash in County Treasury		9111	134,04		
b) in Banks		9120	0.00		
			0.00		
c) in Revolving Cash Account		9130	0.00		

Merced County	Expenditures by Object			D8BC2CSGJW(2022		
Description I	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
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 Olher Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			10,546.24			
			10,010.21			
H. DEFERRED OUTFLOWS OF RESOURCES		9490	0.00			
1) Deferred Oulflows of Resources		3430	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	(17,000.00)			
4) Current Loans		9640				
5) Uneamed Revenue		9650	0.00			
6) TOTAL, LIABILITIES			(17,000.00)			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
(G9 + H2) - (I6 + J2)			27,546.24			
LCFF SOURCES						
LCFF Transfers						
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0,0%	
TOTAL, LCFF SOURCES			0.00	0.00	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			1			
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09	
Sales						
Sale of Equipment/Supplies		8631	0,00	0.00	0.0%	
		8660	1,500.00	1,500.00	0.0%	
Interest		8662	0,00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		0002	0,00	0.00	0.07	
Other Local Revenue		2000		0.00	0.08	
All Other Local Revenue		8699	0.00	0.00	0.09	
All Other Transfers In from All Others		8799	0.00	0.00	0.09	
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	0.09	
TOTAL, REVENUES			1,500.00	1,500.00	0.0%	
CLASSIFIED SALARIES						
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	0.09	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
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	
Unemployment Insurance		3501-3502	0.00	0.00	0.09	
Workers' Compensation		3601-3602	0.00	0.00	0.09	
OPEB, Allocated		3701-3702	0.00	0.00	0.09	
OFED, Allocated		3701-3702	0.00	0.00	0.0	

Merced County	Expenditures by Object					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employ ee Benefits		3901-3902	0.00	0.00	0,0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.09	
Materials and Supplies		4300	12,000.00	37,000.00	208.39	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
TOTAL, BOOKS AND SUPPLIES			12,000.00	37,000.00	208.39	
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	15,000.00	69,121,66	360.89	
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	0.09	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	69,121.66	360.8	
CAPITAL OUTLAY						
Land Improvements		6170	61,720.00	71,720.00	16.25	
Buildings and Improvements of Buildings		6200	87,568.00	72,568.00	-17.19	
Equipment		6400	0.00	0.00	0.09	
Equipment Replacement		6500	0.00	0.00	0.09	
Lease Assets		6600	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY		3333	149,288.00	144,288.00	-3.3	
			140,200,00	111,250.55		
OTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service						
		7438	0,00	0.00	0.09	
Debt Service - Interest		7439		0.00	0.0	
Other Debt Service - Principal		1439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			176,288.00	250,409,66	42.0	
TOTAL, EXPENDITURES			176,286.00	230,409,00	42.0	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN		0040	474 700 00	240 000 00	42.4	
Other Authorized Interfund Transfers In		8919	174,788.00	248,909.66	42.49	
(a) TOTAL, INTERFUND TRANSFERS IN			174,788.00	248,909.66	42.4	
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	0.09	
Long-Term Debt Proceeds						
Proceeds from Leases		8972	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		B990	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)			174,788.00	248,909.66	42.4	

Merced County	Expenditures by Fu	Expenditures by Function			D8BC2CSGJW(2022-		
Description	Function Codes	Object Codes	2021-22 EstImated Actuals	2022-23 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	1,500.00	1,500.00	0.0%		
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999	100	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		176,288.00	250,409.66	42.0%		
9) Other Outgo	9000-9999	Except 7600-7699	0,00	0.00	0.0%		
10) TOTAL, EXPENDITURES			176,288.00	250,409.66	42.0%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B10)			(174,788,00)	(248,909,66)	42,4%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	174,788.00	248,909,66	42.4%		
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			174,788.00	248,909.66	42.4%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudiled		9791	104,121.66	104,121.66	0.0%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			104,121.66	104,121,66	0.0%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			104,121.66	104,121.66	0.0%		
2) Ending Balance, June 30 (E + F1e)			104,121.66	104,121.66	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	0.0%		
			0.00				
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	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	104,121.66	104,121.66	0.0%		

2022-23 Budget, July 1 Deferred Maintenance Fund Restricted Detail

Resource Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance	0.00	0.00

Aerced County	Expenditures by C				D8BC2CSGJW(2022-2	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	0.00	0.00	0.0	
5) TOTAL, REVENUES			0.00	0.00	0.0	
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	00	
4) Books and Supplies		4000-4999	0.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	23,785.88	110,287.70	363.7	
6) Capital Outlay		6000-6999	232,033.41	753,674.85	224.8	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0	
B) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0	
9) TOTAL, EXPENDITURES			255,819.29	863,962.55	237.7	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		Î	(255,819.29)	(863,962.55)	237.7	
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		6980-8999	0,00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES		5555 5555	0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,819.29)	(863,962,55)	237.7	
F. FUND BALANCE, RESERVES			,			
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	863,962.55	608,143.26	-29.6	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)		3,00	863,962.55	608,143.26	-29.6	
d) Other Restatements		9795	0.00	0.00	0.0	
		2120	863,962.55	608,143.26	-29.6	
e) Adjusted Beginning Balance (F1c + F1d)			608,143.26	(255,819.29)	-142,	
2) Ending Balance, June 30 (E + F1e)			608, 143.20	(255,015.25)	-142,	
Components of Ending Fund Balance						
a) Nonspendable		9711	0.00	0.00	0.0	
Revolving Cash		9711	0.00		0.0	
Stores			0.00	0.00	0.0	
Prepaid Items		9713	0.00	0.00		
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	0,00	0.00	0.0	
e) Unassigned/Unappropriated					255	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	608,143.26	(255,819.29)	-142.1	
G. ASSETS						
1) Cash		9110	4 000 004 45			
a) in County Treasury			1,000,921.45			
Fair Value Adjustment to Cash in County Treasury		9111	8,286.42			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			

Description Res	source Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) TOTAL, ASSETS			1,009,207.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,009,207.87		
EDERAL REVENUE			1,000,201101		
FEMA		8281	0.00	0.00	0.
All Other Federal Revenue		8290	0.00	0.00	0
		0230	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0,00	0.00	· ·
OTHER STATE REVENUE					
Tax Relief Subventions			1		
Restricted Levies - Other		8575	0.00	0.00	0.
Homeowners' Exemptions		8576	0.00	0.00	0.
Other Subventions/In-Lieu Taxes			0.00		0
All Other State Revenue		8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies				-	
Secured Roll		8615	0.00	0.00	0
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0
Other		8622	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.00	0.00	0
Other Local Revenue					
•			1		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0,0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
Unemployment Insurance		3501-3502	0.00	0.00	0.
Workers' Compensation		3601-3602	0.00	0.00	0.4
OPEB, Allocated		3701-3702	0.00	0.00	0
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0,00	0.
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0,00	V 0.
Materials and Supplies		4300	0.00	0.00	0,
Noncapitalized Equipment		4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES			0,50	3,33	
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.
		5600	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710			0.
Transfers of Direct Costs			0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	363.
Professional/Consulting Services and Operating Expenditures		5800	23,785,88	110,287.70	
Communications		5900	0,00	0.00	0,
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,785.88	110,287.70	363.
CAPITAL OUTLAY					_
Land		6100	0,00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	185,302.71	734,827.71	296.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	46,730.70	18,847.14	-59,
Lease Assets		6600	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			232,033.41	753,674.85	224.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Olher Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.
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.

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rerced County	Expenditures by Object			D88020365W{2V22-23		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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						
From: All Other Funds 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						
Proceeds						
Proceeds from Sale of Bonds		8951	0.00	0,00	0.0%	
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%	
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%	

Merced County	Expenditures by Function			D8BC2C\$GJW(2022-2		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	0,00	0.00	0.0%	
5) TOTAL, REVENUES			0.00	0.00	0.0%	
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		255,819.29	863,962.55	237.7%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES	3000-3035	Exacpt 7000 7000	255,819.29	863,962.55	237.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			255,619.29	603,502.55	237.176	
FINANCING SOURCES AND USES(A5 -B10)			(255,819.29)	(863,962.55)	237.7%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0,00	0.0%	
b) Transfers Out		7600-7629	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)			(255,819.29)	(863,962.55)	237.7%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	863,962.55	608,143.26	-29.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			863,962.55	608,143.26	-29.6%	
d) Other Restalements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			863,962.55	608,143,26	-29.6%	
2) Ending Balance, June 30 (E + F1e)			608,143.26	(255,819.29)	-142.1%	
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	0.00	0.00	0.0%	
d) Assigned		_, 00	2.00	5.55	3.07	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		2700	0.00	0.00	5.076	
		9789	0.00	0.00	0.0%	
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	0.00 608,143.26	(255,819.29)	-142-1%	

2022-23 Budget, July 1 Building Fund Restricted Detail

Gustine Unified Merced County 247361900000000 Form 21 D8BC2CSGJW(2022-23)

Resource Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			24,000.00	24,000.00	0.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,000.00	14,000,00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0.0%
B) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,000,00	24,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					0.00
FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0,00	0.00	0.0%
a) Transfers In		7600-7629		10	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.07
2) Other Sources/Uses					0.00
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	448,056.28	448,056.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,056.28	448,056.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			448,056.28	448,056.28	0.0%
2) Ending Balance, June 30 (E + F1e)			448,056.28	448,056.28	0.0%
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	0.0%
b) Restricted		9740	123,818.40	143,818.40	16.29
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			5.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	324,237.88	304,237.88	-6.29
G. ASSETS			-		
1) Cash					
a) in County Treasury		9110	437,288.05		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
,					
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	267.87		
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) TOTAL, ASSETS			437,555.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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 (G9 + H2) - (I6 + J2)			437,555.92		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	(
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	
All Other State Revenue		8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		5555	0.00	0.00	C
			0.00	0.00	
OTHER LOCAL REVENUE Other Local Revenue					
County and District Taxes					
Other Restricted Levies		B64E	0.00	0.00	C
Secured Roll		8615	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	Ç
Prior Years' Taxes		8617	0.00	0.00	(
Supplemental Taxes		8618	0.00	0.00	C
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	(
Other		8622	0.00	0,00	(
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	(
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	(
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	(
Interest		8660	4,000,00	4,000.00	(
Net Increase (Decrease) in the Fair Value of Investments		8662	00,0	0.00	(
Fees and Contracts					
Mitigation/Developer Fees		8681	20,000.00	20,000.00	
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	(
All Other Transfers In from All Others		8799	0.00	0.00	(
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	
OTAL, REVENUES			24,000.00	24,000.00	(

erced County	Expenditures by Object					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
CERTIFICATED SALARIES						
Other Certificated Salaries		1900	0.00	0.00	0.0	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	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	
		3201-3202		0.00	0.0	
PERS			0.00			
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			UI -			
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	
SERVICES AND OTHER OPERATING EXPENDITURES			0.00			
		5100	0,00	0.00	0.0	
Subagreements for Services		5200	100	0.00	0.0	
Travel and Conferences			0.00			
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	14,000.00	14,000.00	0.0	
Communications		5900	0,00	0,00	0,0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,000.00	14,000.00	0.0	
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	10,000.00	10,000.00	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	
TOTAL, CAPITAL OUTLAY		3333	10,000.00	10,000.00	0.0	
			10,000.00	10,000.00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
All Other Transfers Out to All Others		7299	0.00	0.00	0.0	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.1	
Other Debt Service - Principal		7439	0.00	0.00	0.1	
			0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00		ş	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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					
From: All Other Funds 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					
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	0.1
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0,00	0.00	0.0
Proceeds from Leases		8972	0,00	0.00	0.6
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.6
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	0.6
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.

Merced County	Expenditures by Function			D8BC2CSGJW(2022-		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	24,000,00	24,000.00	0.0%	
5) TOTAL, REVENUES			24,000.00	24,000.00	0.0%	
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		24,000.00	24,000.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			24,000.00	24,000.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0,00	0.0%	
FINANCING SOURCES AND USES(A5-B10)  D. OTHER FINANCING SOURCES/USES			0.00	0,00	0.07	
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%	
		7000-7020		0.00	0.07.	
2) Other Sources/Uses		8930-8979	0.00	0.00	0,0%	
a) Sources			1		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)  F. FUND BALANCE, RESERVES			0.00	0.00		
1) Beginning Fund Balance		,				
a) As of July 1 - Unaudited		9791	448,056.28	448,056.28	0.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
		3133	448,056.28	448,056.28	0.0%	
c) As of July 1 - Audited (F1a + F1b)		9795		0.00	0.0%	
d) Other Restalements		9795	0.00	448,056.28	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			448,056.28	-		
2) Ending Balance, June 30 (E + F1e)			448,056.28	448,056.28	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	123,818.40	143,818.40	16.2%	
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	324,237.88	304,237.88	-6.2%	

2022-23 Budget, July 1 Capital Facilities Fund Restricted Detail

Guatine Unified Merced County 24736190000000 Form 25 D8BC2CSGJW(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	123,818.40	143,818.40
Total, Restricted Balance		123,818.40	143,818.40

N. NEVENUES 1) LICET Bases	erced County Expenditures by Object				
	Description Resource Co	des Object Codes		2022-23 Budget	
Section   1.00	A, REVENUES				
1,000   1,00	1) LCFF Sources	6010-8099	0.00	0.00	0.6
	2) Federal Revenue	8100-8299	0,00	0.00	0.1
1,000   1,00	3) Other State Revenue	8300-8599	1,229,997.00	1,044,117.98	-15,
1) Certificate Selection	4) Other Local Revenue	8600-8799	20,000.00	20,000.00	0.
Contracted Baseless	5) TOTAL, REVENUES		1,249,997.00	1,064,117.98	-14,
2. Constraint Sources	B. EXPENDITURES				
3) Emilaying Benatius	1) Certificated Salaries	1000-1999	0.00	0.00	0.
10   10   10   10   10   10   10   10	2) Classified Salaries	2000-2999	0.00	0.00	0.
10   10   10   10   10   10   10   10	3) Employee Benefits	3000-3999	0.00	0.00	0,
10. Capital Outsy	4) Books and Supplies	4000-4999	0.00	0.00	0.
17 Office Outgo (sectuding Transfers of Indirect Costs) 19 Other Outgo: *Transfers of Indirect Costs) 19 Other Outgo: *Transfers of Indirect Costs 19 Other	5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.
10 ORNO OLIGO - Transition of Indirect Costs	6) Capital Outlay	6000-6999	1,229,997.00	1,064,117.98	-13.
\$ 1707AL, DAPENDTURIES  \$ 1,226,867.00 \$ 1,064,117.58 \$ -13  \$ 20,000.00 \$ 0.00 \$ -100  \$ 20,000.00 \$ 0.00 \$ -100  \$ 20,000.00 \$ 0.00 \$ -100  \$ 20,000.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00  \$ 20,000.00 \$ 0.00 \$ 0.00  \$ 20,000.00 \$ 0.00 \$ 0.00  \$ 20,000.00 \$ 0.00 \$ 0.00  \$ 20,000.00 \$ 0.00  \$	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.
1,000   1,00		7300-7399	0.00	0.00	0.
EACKES, SOBPICIENTLY OF REVIEWED OVER LOPENDITURES BEFORE OTHER  ###ANCING SOURCESQUISES  1) Initial ran' Tarriaf res  \$10, 100					-13.
1) Initial fund Tarinaf ers  a) Transfers (n. 8100-8029 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	FINANCING SOURCES AND USES (A5 - B9)		20,000.00	0.00	-100.
a) Transfers In 6800-8629 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,					
1) Transfers Out 7600-7629 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					
2) Other Sources (Liuse a) Sources (SSU-Sorros) 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	•				
8530-8570 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	·	7600-7629	0.00	0.00	0.
10   Uses	2) Other Sources/Uses				
\$ Condifications   \$899-8999   0.00	a) Sources	8930-8979	0,00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCESIUSES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  1) Beginning Fund Balance  a) As of July 1 - Unaudited  3) Other Restatements  4) Other Restatements  5) July 1 - Unaudited (File + File)  5) July 2 - Audited (File + File)  5) Audit Adjustments  6) As of July 1 - Unaudited (File + File)  7) Other Restatements  8) 7995  1) Other Restatements  8) 1995  1) Other Restatements  8) 10 Other Restatements  8) 10 Other Restatements  8) 10 Other Restatements  8) Novespendiable  Revolving Cash  Revolving Cash  1) Other Silves  1) Prepaid Items  1) Other Silves  1) Prepaid Items  1) Other Silves  1) Prepaid Items  1) Other Silves  1) Restricted  2) Novespendiable  2) Novespendiable  3) Novespendiable  3) Novespendiable  3) Novespendiable  3) Novespendiable  4) Other Silves  1) Prepaid Items  1) Other Silves  1) Prepaid Items  2) Other Silves  2) Other Silves  2) Other Silves  3) Other Silves  3) Other Silves  3) Other Silves  3) Other Silves  4) Other Committed  5) Restricted  2) Other Committed  3) Novespendiable  4) Other Committed  3) Novespendiable  3) Novespendiable  4) Other Committed  3) Novespendiable  4) Other Committed  3) Novespendiable  4) Other Salignments  4) Other Committed  3) Novespendiable  4) Other Committed  3) Novespendiable  4) Unassigned/Unappropriated  8) Reserve for Economic Uncertainties  9789  0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0	b) Uses	7630-7699	0.00	0,00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	3) Contributions	8980-8999	0.00	0.00	0.
1) Boginning Fund Balance	4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
1) Beginning Fund Balance a) As of July 1 - Unaudiated 3 9791 5,305.22 25,305.22 377 b) Audit Adjustments 5,305.22 25,305.22 377 d) Other Restatements 9795 0,00 0,00 0,00 e) Agolused Beginning Balance (Fice FFtd) 5,305.22 25,305.22 377 2) Ending Balance, June 30 (E FFte) 7,506.22 25,305.22 377 2) Ending Balance, June 30 (E FFte) 8,706.22 25,305.22 377 2) Ending Balance, June 30 (E FFte) 8,707.22 2,505.22 25,305.22 377 2) Ending Balance, June 30 (E FFte) 9, Nonspandable 8,800 1,907.22 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		20,000,00	0.00	-100.
a) As of July 1 - Unaudited 9791 \$,5,05,22 25,305,22 377 b) Audit Adjustments 9793 0,00 0,00 0,00 0,00 0 0,00 0 0,00 0,0	F. FUND BALANCE, RESERVES				
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 5.308.22 25,308.22 377 d) Olher Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1) Beginning Fund Balance				
C) As of July 1 - Audited (F1a + F1b)	a) As of July 1 - Unaudited	9791	5,305.22	25,305.22	377.
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (Ftc + Ftd) 5,305.22 25,305.22 377 2, Ending Balance, June 30 (E + Fte) 25,305.22 25,305.22 25,305.22 20.00 25,305.22 25,305	b) Audit Adjustments	9793	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d) 5,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance (F1c + F1d) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,305.22 25,305.22 377 2) Ending Balance, June 30 (É + F1e) 25,30	c) As of July 1 - Audited (F1a + F1b)		5,305.22	25,305.22	377.
2) Ending Balance, June 30 (E + F1e) 25,305.22 25,305.22 00 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	d) Other Restatements	9795	0.00	0.00	0.
Components of Ending Fund Balance  a) Nonspendable  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 0.00 0.00 0.00  c) Committed  Stabilization Arrangements 9750 0.00 0.00 0.00  Other Commitments 9760 0.00 0.00 0.00  d) Assigned  Other Assignments 9760 0.00 0.00 0.00  e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9760 0.00 0.00 0.00  Unassigned/Unappropriated Amount 9790 25,305,22 25,305,22 0.00  G. ASSETS  1) Cash  a) in County Treasury 9110 1,071,142,19  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks 9120 0.00  c) in Revolving Cash Account	e) Adjusted Beginning Balance (F1c + F1d)		5,305.22	25,305,22	377.
Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prapid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 d) Assigned Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 25,305.22 25,305.22 0.00 S. ASSETS 1) Cash a) in County Treasury 9110 1,071,142,19 1) Fair Value Adjustment to Cash in County Treasury b) in Banks 6) 1920 0.00 c) in Revolving Cash Account	2) Ending Balance, June 30 (E + F1e)		25,305.22	25,305.22	0.
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 0.00 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9750 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9760 0.00 0.00 0.00 0.00 c) Unassigned/Unappropriated Amount 9790 25,305,22 25,305,22 0.00 S. ASSETS 1) Cash 9110 1,071,142,19 1) Fair Value Adjustment to Cash in County Treasury 9111 34,56 b) in Banks 9120 0.00 c) in Revolving Cash Account					
Revolving Cash   9711   0.00					
Stores   9712   0.00		9711	0.00	0.00	0,
Prepaid Items         9713         0.00         0.00         0.00           All Others         9719         0.00         0.00         0.00           b) Restricted         9740         0.00         0.00         0.00           c) Committed         3750         0.00         0.00         0.00           Stabilization Arrangements         9760         0.00         0.00         0.00           Other Commitments         9760         0.00         0.00         0.00           d) Assigned         9760         0.00         0.00         0.00           e) Unassigned/Unappropriated         9769         0.00         0.00         0.00           Reserve for Economic Uncertainties         9789         0.00         0.00         0.00           Unassigned/Unappropriated Amount         9790         25,305.22         25,305.22         0.00           3. ASSETS         3         3         3         3         3         3         4					0.
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					0.
b) Restricted 9740 0.00 0.00 0.00 0.00 c) Committed					0.
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			l		
Stabilization Arrangements   9750   0.00		3740	0.00	0.00	0,
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		0750		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 Unassigned/Unappropriated Amount 9790 25,305.22 25,305.22 0.00 G. ASSETS  1) Cash a) in County Treasury 9110 1,071,142.19 1) Fair Value Adjustment to Cash in County Treasury 9111 34.56 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00					
Other Assignments 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		9760	0.00	0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0 Unassigned/Unappropriated Amount 9790 25,305.22 25,305.22 0 3. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9110 1,071,142.19 1) Fair Value Adjustment to Cash in County Treasury 9111 34.56 b) in Banks 9120 0.00 c) in Revolving Cash Account					_
Reserve for Economic Uncertainties   9789   0.00		9780	0.00	0.00	0.
Unassigned/Unappropriated Amount 9790 25,305.22 25,305.22 00  G. ASSETS  1) Cash  a) in County Treasury 9110 1,071,142.19  1) Fair Value Adjustment to Cash in County Treasury 9111 34.56  b) in Banks 9120 0.00  c) in Revolving Cash Account 9130 0.00	e) Unassigned/Unappropriated				
St. ASSETS  1) Cash  a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  5) in Banks  6) in Revolving Cash Account  9130  930  930	Reserve for Economic Uncertainties				0.
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 34.56 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00	Unassigned/Unappropriated Amount	9790	25,305.22	25,305.22	0.
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  9111  34.56  b) in Banks  9120  c) in Revolving Cash Account  9130  0.00	G. ASSETS				
1) Fair Value Adjustment to Cash in County Treasury       9111       34.56         b) In Banks       9120       0.00         c) in Revolving Cash Account       9130       0.00	1) Cash				
b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00	a) in County Treasury	9110	1,071,142.19		
c) in Revolving Cash Account 9130 0.00	1) Fair Value Adjustment to Cash in County Treasury	9111	34.56		
,	b) in Banks	9120	0.00		
	c) in Revolving Cash Account	9130	0.00		

lerced County	Expenditures by Object			D8BC2CSGJW(2022-		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	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) TOTAL, ASSETS			1,071,176.75			
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 (G9 + H2) - (I6 + J2)			1,071,176.75			
FEDERAL REVENUE			ile di ile			
All Other Federal Revenue		8290	0.00	0.00	0.0	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0	
OTHER STATE REVENUE						
School Facilities Apportlonments		8545	1,229,997.00	1,044,117.98	-15.1	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0	
All Other State Revenue		8590	0.00	0.00	0.0	
TOTAL, OTHER STATE REVENUE		2000	1,229,997.00	1,044,117.98	-15.1	
			1,223,537.00	1,044,117.00	10.1	
OTHER LOCAL REVENUE Sales						
		8631	0.00	0.00	0.0	
Sale of Equipment/Supplies		8650			0.0	
Leases and Rentals			0.00	0.00		
Interest		8660	20,000.00	20,000.00	0.0	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0	
All Other Transfers In from All Others		8799	0.00	0.00	0.0	
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0	
TOTAL, REVENUES			1,249,997.00	1,064,117.98	-14.9	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0	
Other Classified Salaries		2900	0.00	0.00	0.0	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0	
PERS		3201-3202	0.00	0.00	0.	
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	

derced County Ex	Expenditures by Object			D8BC2CSGJ		
Description Res	ource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Workers' Compensation		3601-3602	0.00	0.00	0.	
OPEB, Allocated		3701-3702	0.00	0,00	0.	
OPEB, Active Employees		3751-3752	0.00	0,00	0.	
Other Employee Benefits		3901-3902	0.00	0.00	0,	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0	
Materials and Supplies		4300	0.00	0.00	0	
Noncapitalized Equipment		4400	0.00	0.00	C	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	C	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	(	
Travel and Conferences		5200	0.00	0.00	(	
Insurance		5400-5450	0.00	0.00	(	
Operations and Housekeeping Services		5500	0,00	0.00	(	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	(	
Transfers of Direct Costs		5710	0.00	0.00	100	
Transfers of Direct Costs - Interfund		5750	0.00	0.00		
Professional/Consulting Services and Operating Expenditures		5800	0.00	0,00		
Communications		5900	0.00	0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00		
CAPITAL OUTLAY						
Land		6100	0.00	0.00		
Land Improvements		6170	0.00	0.00		
Buildings and Improvements of Buildings		6200	1,229,997.00	1,064,117.98	-1	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00		
Equipment		6400	0.00	0.00		
Equipment Replacement		6500	0.00	0.00		
Lease Assets		6600	0,00	0.00		
TOTAL, CAPITAL OUTLAY			1,229,997.00	1,064,117.98	-1	
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		
To County Offices		7212	0.00	0.00		
To JPAs		7213	0.00	0.00		
All Other Transfers Out to All Others		7299	0.00	0,00		
Debt Service						
Debt Service - Interest		7438	0.00	0.00		
Other Debt Service - Principal		7439	0.00	0.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00		
OTAL, EXPENDITURES			1,229,997.00	1,064,117.98	-1	
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00		
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00		
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	1	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00		
OTHER SOURCES/USES			5.00	3.30		
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	(	
Other Sources		3000	0.00	0,00	,	

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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%
(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%

Merced County	Expenditures by Function			D8BC2CSGJW(2022-2		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	1,229,997.00	1,044,117.98	-15.1%	
4) Other Local Revenue		8600-8799	20,000,00	20,000.00	0.0%	
5) TOTAL, REVENUES			1,249,997.00	1,064,117.98	-14.9%	
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		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		1,229,997.00	1,064,117.98	-13.5%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			1,229,997.00	1,064,117.98	-13.5%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				0.00	-100.0%	
FINANCING SOURCES AND USES(A5 -B10)  D. OTHER FINANCING SOURCES/USES			20,000.00	0.00	-100.078	
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 FUND BALANCE(C + D4)			20,000.00	0.00	-100.0%	
F. FUND BALANCE, RESERVES			20,000.00	0.00	1007070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	5,305.22	25,305.22	377.0%	
		9793		0.00	0.0%	
b) Audit Adjustments		5/53	0.00		377.0%	
c) As of July 1 - Audited (F1a + F1b)		0705	5,305.22	25,305,22		
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			5,305.22	25,305.22	377.0%	
2) Ending Balance, June 30 (E + F1e)			25,305.22	25,305.22	0.0%	
Components of Ending Fund Balance						
a) Nonspendable				5.5		
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	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	25,305.22	25,305.22	0.0%	

2022-23 Budget, July 1 County School Facilities Fund Restricted Detail

Gustine Unified Merced County 247361900000000 Form 35 D8BC2CSGJW(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

#### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Merced County Expe	enditures by Object			D8BC2CSGJW(2022-
Description Reso	urce Codes Object Codes	2021-22 Estimated Actuals	2022-23 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	2,000.00	2,000.00	0.0
5) TOTAL, REVENUES		2,000.00	2,000.00	0.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.
3) Employee Benefits	3000-3999	0.00	0.00	0.
4) Books and Supplies	4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures	5000-5999	0.00	0,00	0.
6) Capital Outlay	6000-6999	0.00	51,585.00	N
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00	0.4
9) TOTAL, EXPENDITURES		0,00	51,585.00	N
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		2,000.00	(49,585.00)	-2,579.
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		2,000.00	(45,365.00)	-2,010.
1) Interfund Transfers				
a) Transfers In	8900-8929	49,585.00	49,585,00	0.
b) Transfers Out	7600-7629	0.00	0.00	0.
2) Other Sources/Uses	7000-7025	0,00	0.00	<u> </u>
	0020 0070		0.00	0
a) Sources	8930-8979	0.00	0,00	0,
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		49,585.00	49,585.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		51,585.00	0.00	-100.0
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	240 442 50	270 000 52	16.1
	9793	319,413.52	370,998.52	
b) Audit Adjustments	9/93	0.00	0.00	0.1
c) As of July 1 - Audited (F1a + F1b)	9795	319,413.52	370,998.52	16.
d) Other Restatements	9795	0.00	0.00	0,1
e) Adjusted Beginning Balance (F1c + F1d)		319,413.52	370,998.52	16.1
2) Ending Balance, June 30 (E + F1e)		370,998.52	370,998.52	0.0
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.1
Stores	9712	0.00	0.00	0.1
Prepaid Items	9713	0.00	0,00	0,0
All Others	9719	0.00	0.00	0.1
b) Restricted	9740	15,786.82	0.00	-100.
c) Committed			181	
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated				
Reserve for Economic Uncertaintles	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	355,211.70	370,998.52	4.
G. ASSETS				
1) Cash				
a) in County Treasury	9110	318,827.64		
1) Fair Value Adjustment to Cash in County Treasury	9111	2,080.78		
		1		
b) in Banks	9120	0.00		

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Merced County	Expenditures by Object			D8BC2CsGJW(2022-2		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	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 Expanditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			320,908.42			
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		9030	l			
			0.00			
J. DEFERRED INFLOWS OF RESOURCES		0000				
1) Deferred Inflows of Resources		9690	0,00			
2) TOTAL, DEFERRED INFLOWS			0,00			
K, FUND EQUITY						
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			320,908.42			
FEDERAL REVENUE			200			
FEMA		8281	0.00	0.00	0.09	
All Other Federal Revenue		8290	0.00	0.00	0.09	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09	
OTHER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0	
California Clean Energy Jobs Act	6230	8590	0,00	0.00	0.0	
All Other State Revenue	All Other	8590	0.00	0.00	0.0	
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	
Leases and Rentals		8650	0.00	0.00	0.0	
Interest		8660	2,000.00	2,000.00	0.0	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0	
All Other Transfers In from All Others		8799	0.00	0.00	0.0	
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0	
TOTAL, REVENUES			2,000.00	2,000.00	0.0	
CLASSIFIED SALARIES			2,000,00	2,000,00	3,0	
Classified Support Salaries		2200	0.00	0.00	0.0	
		2300	I .	0.00	0.0	
Classified Supervisors' and Administrators' Salaries			0.00			
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	0.09	
PERS		3201-3202	0.00	0.00	0.0%	

lerced County Expenditur	Expenditures by Object			D8BC2CSGJW(2022-23	
Description Resource Co	odes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
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	
	4400	0.00	0.00	0.0	
Noncapitalized Equipment	4400			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	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	
CAPITAL OUTLAY		1			
Land	6100	0.00	0,00	0.0	
	6170	0.00	0.00	0.0	
Land Improvements	6200	0.00	51,585.00	N	
Buildings and Improvements of Buildings		1			
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	
TOTAL, CAPITAL OUTLAY		0.00	51,585.00	N-	
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	
	7400	0,00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)					
TOTAL, EXPENDITURES		0.00	51,585,00	N	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF	8912	0.00	0.00	0.	
Other Authorized Interfund Transfers In	8919	49,585.00	49,585.00	0,0	
(a) TOTAL, INTERFUND TRANSFERS IN		49,585.00	49,585.00	0.	
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF	7612	0.00	0.00	0.	
From: All Other Funds 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	
		1			
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0	

#### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

nerced County	Expenditures by Ou	Experientures by Object					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
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							
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%		
All Other Financing Sources		8979	0.00	0.00	0.0%		
(c) TOTAL, SOURCES			0.00	0.00	0.09		
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	0.09		
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)			49,585.00	49,585.00	0.0%		

Merced County	Expenditures by Function			D8BC2CSGJW(2022-2		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	2,000.00	2,000.00	0.0%	
5) TOTAL, REVENUES			2,000,00	2,000,00	0.0%	
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	51,585.00	New	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			0.00	51,585.00	New	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,000.00	(49,585.00)	-2,579.3%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	49,585.00	49,585.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
		7000-7023	0.00	0.00	0.070	
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%	
a) Sources			0.00			
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			49,585.00	49,585.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			51,585.00	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	319,413.52	370,998.52	16.1%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			319,413.52	370,998.52	16.1%	
d) Olher Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			319,413.52	370,998.52	16.1%	
2) Ending Balance, June 30 (E + F1e)			370,998.52	370,998.52	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	15,786.82	0.00	-100.0%	
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						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		5.55	0.00	0.00	5.370	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
IVESEIAE IOI ECONOLIIC OLICALISMINAS		2103	0.00	0.00	0.076	

Gustine Unified Merced County

#### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Restricted Detail

24736190000000 Form 40 D8BC2CSGJW(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	15,786.82	0.00
Total, Restricted Belance		15,786.82	0.00

erced County Expen	Expenditures by Object		D8BC2CSGJW(20		
Description Resour	ce Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A, REVENUES			e .		
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	0.00	0.00	0.0	
5) TOTAL, REVENUES		0.00	0.00	0.0	
3. 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	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		0.00	0.00	0.0	
O. OTHER FINANCING SOURCES/USES		0.00	0.00	0,0	
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	
	7000-7020	0.00	0.00	411	
2) Other Sources/Uses	8930-8979	0.00	0.00	0.0	
a) Sources		0.00	0.00		
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)		0.00	0.00	0.0	
FUND BALANCE, RESERVES  1) Beginning Fund Balance					
	9791	372,511.37	372,511.37	0.0	
a) As of July 1 - Unaudited	9793		- 1	0.0	
b) Audit Adjustments	9/93	0.00	0,00	0.0	
c) As of July 1 - Audited (F1a + F1b)	9705	372,511.37	372,511.37		
d) Other Restatements	9795	0,00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)		372,511.37	372,511.37	0.0	
2) Ending Balance, June 30 (E + F1e)		372,511.37	372,511.37	0.0	
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711	0.00	0.00	0.0	
Stores	9712	0.00	0.00	0.6	
Prepaid Items	9713	0.00	0.00	0,	
All Others	9719	0.00	0.00	0.0	
b) Restricted	9740	0.00	0.00	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,	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	0.00	0.00	0.	
Unassigned/Unappropriated Amount	9790	372,511.37	372,511.37	0.	
S. ASSETS					
1) Cash					
	9110	370,084.71			
a) in County Treasury		0,0,004.71			
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury		2 426 66			
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks	9111 9120	2,426,66			

erced County	Expenditures by Object			D8BC2CSGJW(202		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00	1		
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	1		
9) TOTAL, ASSETS		33.13	372,511.37			
H. DEFERRED OUTFLOWS OF RESOURCES			0/2,011.01			
Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS		3430	0.00			
			0.00			
I. LIABILITIES		9500				
1) Accounts Payable			0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00	1		
4) Current Loans		9640	0.00			
5) Uneamed 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 (G9 + H2) - (I6 + J2)			372,511.37			
FEDERAL REVENUE						
All Other Federal Revenue		8290	0.00	0.00	0.	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.	
OTHER STATE REVENUE						
Tax Relief Subventions						
Voted Indebtedness Levies						
Homeowners' Exemplions		8571	0.00	0.00	0.	
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0,	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Voted indebtedness Levies						
Secured Roll		8611	0.00	0.00	0.	
Unsecured Roll		8612		0.00	0.	
			0.00			
Prior Years' Taxes		8613	0.00	0.00	0.	
Supplemental Taxes		8614	0.00	0.00	0.	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.	
Interest		8660	0.00	0.00	0.	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.	
All Other Transfers In from All Others		8799	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.	
TOTAL, REVENUES			0.00	0.00	0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Bond Redemptions		7433	0.00	0.00	0.	
Bond Interest and Other Service Charges		7434	0.00	0.00	0.	
-			1			
Debt Service - Interest		7438	0.00	0.00	0.	

nerceu County	Experience by object					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0,00	0.0%	
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						
From: Bond Interest and Redemption Fund 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	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%	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					- 11-0-3
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0,00	0.0%
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%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0,00	0,0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-810)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0,00	0.0%
b) Transfers Oul		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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,511.37	372,511.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,511.37	372,511.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,511.37	372,511.37	0.0%
2) Ending Balance, June 30 (E + F1e)			372,511.37	372,511.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable				The state of the s	
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			5.55		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
. 1000170 FOI Edulating Shoottailting		9790	372,511,37	372,511.37	0.0%

2022-23 Budget, July 1 Bond Interest and Redemption Fund Restricted Detail 24736190000000 Form 51 D8BC2CSGJW(2022-23)

4			_
Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total Restricted Balance		0.00	0.00

Gustine Unified Merced County

werced County		A. DISTRICT ADA				GJ VV (2022-23
	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT					7	
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)	1,754.82	1,754.82	1,751.37	1,553.58	1,553.58	1,689.13
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)	1,754.82	1,754.82	1,751.37	1,553.58	1,553.58	1,689.13
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education- NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

## 2022-23 Budget, July 1 Average Daily Attendance A. DISTRICT ADA

Gustine Unified Merced County

	2021-22 Estimated Actuals				2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,754.82	1,754.82	1,751.37	1,553.58	1,553.58	1,689.13		
7. Adults in Correctional Facilities								
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)								

	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCAT	ION					
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps					II	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0,00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter	school SACS financial data in	their Fund 01, 09, or 62 use this	worksheet to report ADA for the	ose charter so	hools.	
Charter schools reporting SACS f	inancial data separately from t	heir authorizing LEAs in Fund 01	or Fund 62 use this worksheet t	o report their	ADA.	
FUND 01: Charter School ADA co	orresponding to SACS finan	cial data reported in Fund 01.	·			
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a				0.00	0.00	0.00
through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School A	DA corresponding to SACS	financial data reported in Fur	nd 09 or Fund 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

werced County		C. CHARTER SCHOOL AD	Α		DobCZCS	3344(2022-23
	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools		П				
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Merced County	ūn.	restricted			DODGZ	C3GJVV(2022-23
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	22,297,930.00	1.02%	22,524,620.00	0.05%	22,536,549.00
2. Federal Revenues	8100-8299	500.00	0.00%	500.00	0.00%	500.00
3. Other State Revenues	8300-8599	638,586.00	-56.50%	277,787.00	2.80%	285,565.00
4. Other Local Revenues	8600-8799	287,365.00	-44.32%	160,000.00	0.00%	160,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	300,000.00	0.00%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	(2,742,660.00)	-6.55%	(2,562,980.35)	24.63%	(3,194,175.75)
6. Total (Sum lines A1 thru A5c)		20,781,721.00	-0.39%	20,699,926.65	-2.95%	20,088,438.25
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		5. fi			100	
a. Base Salaries		100		8,978,114.00		9,181,002.00
b. Step & Column Adjustment				202,888.00		207,959.00
c. Cost-of-Living Adjustment		100		0.00		0.00
d. Other Adjustments		51-		0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,978,114.00	2.26%	9,181,002.00	2.27%	9,388,961.00
2. Classified Salaries						
a. Base Salaries		. 12		2,025,722.00		2,083,846.00
b. Step & Column Adjustment		2.0		58,124.00		61,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,025,722.00	2.87%	2,083,846.00	2.93%	2,144,911.00
3. Employ ee Benefits	3000-3999	4,235,306.00	3.00%	4,362,365.00	3.00%	4,493,236.00
4. Books and Supplies	4000-4999	847,892.00	-32.77%	570,000.00	0.88%	575,000.00
5. Services and Other Operating Expenditures	5000-5999	2,243,700.00	-19.29%	1,810,900.00	1.16%	1,831,960.00
6. Capital Outlay	6000-6999	300,000.00	70.00%	510,000.00	-32.76%	342,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	995,061.00	-28.65%	710,000.00	0.00%	710,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(201,190.00)	38.39%	(278,422.00)	0.03%	(278,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	436,231.65	-44.39%	242,584.00	0.00%	242,584.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,860,836.65	-3.37%	19,192,275.00	1.35%	19,451,052.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE					- 3	
(Line A6 minus line B11)		920,884.35		1,507,651.65		637,386.2
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,747,943.91		11,668,828.26		13,176,479.9
<ol><li>Ending Fund Balance (Sum lines C and D1)</li></ol>		11,668,828.26		13,176,479.91		13,813,866.
<ol><li>Components of Ending Fund Balance</li></ol>						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740					
c. Committed			- 3°			
1. Stabilization Arrangements	9750	0.00			1.0	
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	9789	0.00				
2. Unassigned/Unappropriated	9790	11,668,828.26		13,176,479.91		13,813,866.
f. Total Components of Ending Fund Balance					13.1	
(Line D3f must agree with line D2)		11,668,828.26		13,176,479.91		13,813,866.
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.
<ul> <li>b. Reserve for Economic</li> <li>Uncertainties</li> </ul>	9789	0.00		0.00		0.
c. Unassigned/Unappropriated	9790	11,668,828.26		13,176,479.91		13,813,866.
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750				- 5	
b. Reserve for Economic Uncertainties	9789				30	
c. Unassigned/Unappropriated	9790	1.38				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,668,829.64		13,176,479.91		13,813,866

#### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Gustine Unified Merced County

## 2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted

247361900000000 Form MYP D8BC2CSGJW(2022-23)

	Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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Merced County	Kes	tricted			DODOLO	36344(2022-23)
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Rev enue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,844,590.00	-79.54%	1,604,765.19	0.00%	1,604,765.19
3. Other State Revenues	8300-8599	3,501,559.00	-68.03%	1,119,514.00	0.00%	1,119,514.00
4. Other Local Revenues	8600-8799	53,341.00	-12.64%	46,600.00	0.00%	46,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,742,660.00	-6.55%	2,562,980.35	24.63%	3,194,175.75
6. Total (Sum lines A1 thru A5c)		14,142,150.00	-62.28%	5,333,859.54	11.83%	5,965,054.94
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries	;e			4,438,457.00	1	2,737,026.88
b. Step & Column Adjustment				104,570.00		109,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,806,000.12)		(750,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,438,457.00	-38.33%	2,737,026.88	-23.41%	2,096,354.88
2. Classified Salaries						
a. Base Salaries				1,167,665.79		1,195,746.79
b. Step & Column Adjustment				28,081.00		29,501.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,167,665.79	2.40%	1,195,746.79	-14.26%	1,025,247.79
3. Employ ee Benefits	3000-3999	2,350,374.00	-37.32%	1,473,139.00	3.00%	1,517,333.00
4. Books and Supplies	4000-4999	1,517,660.21	-75.29%	375,000.00	0.00%	375,000.00
5. Services and Other Operating Expenditures	5000-5999	2,807,277.00	-85.75%	400,000.00	-3.73%	385,094.27
6. Capital Outlay	6000-6999	1,629,646.00	-97.91%	34,000.00	0.00%	34,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	304,616.00	0.13%	305,000.00	0.00%	305,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	201,190.00	12.84%	227,025.00	0.00%	227,025.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,416,886.00	-53.20%	6,746,937.67	-11.59%	5,965,054.94

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(274,736.00)		(1,413,078.13)	8	0.00
D. FUND BALANCE					7.7	
Net Beginning Fund Balance (Form 01, line F1e)		1,687,814.13	118	1,413,078.13	3	0.00
2. Ending Fund Balance (Sum lines C and D1)		1,413,078.13		0.00		0.00
3. Components of Ending Fund Balance			l e		10.00	
a. Nonspendable	9710-9719	0.00	70	0,00		0.00
b. Restricted	9740	1,517,203.32		0.00		0.00
c. Committed		70				
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				- 1
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	9789	0.00				
2. Unassigned/Unappropriated	9790	(104,125.19)	E-Y	0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,413,078.13		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00	11			
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790		-			
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		H				1.5
a. Stabilization Arrangements	9750			Y -		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	15				
3. Total Available Reserves (Sum lines E1a thru E2c)						

## F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Gustine Unified Merced County

### 2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

24736190000000 Form MYP D8BC2CSGJW(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
In future years adjustmen	ts will be made to reduce staff cost as	the federal / stimulus funds finishes				

## 2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted\_Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Rev enue Limit Sources	8010-8099	22,297,930.00	1.02%	22,524,620.00	0.05%	22,536,549.0
2. Federal Revenues	8100-8299	7,845,090.00	-79.54%	1,605,265.19	0.00%	1,605,265.1
3. Other State Revenues	8300-8599	4,140,145,00	-66.25%	1,397,301.00	0.56%	1,405,079.0
4. Other Local Revenues	8600-8799	340,706.00	-39.36%	206,600.00	0.00%	206,600.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	300,000.00	0.00%	300,000.00	0.00%	300,000.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		34,923,871.00	-25.46%	26,033,786.19	0.08%	26,053,493.1
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries				13,416,571.00		11,918,028.8
a. Base Salaries				307,458.00		317,287.0
b. Step & Column Adjustment			1.0	0.00		0.0
c. Cost-of-Living Adjustment				(1,806,000.12)		(750,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,416,571.00	-11.17%	11,918,028.88	-3.63%	11,485,315.8
2. Classified Salaries						
a. Base Salaries		1 - 2		3,193,387.79		3,279,592.7
b. Step & Column Adjustment				86,205.00		90,566.0
c. Cost-of-Living Adjustment			1.5	0.00		0.0
d. Other Adjustments				0.00		(200,000.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,193,387.79	2.70%	3,279,592.79	-3.34%	3,170,158.7
3. Employ ee Benefits	3000-3999	6,585,680.00	-11.39%	5,835,504.00	3.00%	6,010,569.0
4. Books and Supplies	4000-4999	2,365,552.21	-60.05%	945,000.00	0.53%	950,000.0
<ol><li>Services and Other Operating Expenditures</li></ol>	5000-5999	5,050,977.00	-56.23%	2,210,900.00	0.28%	2,217,054.2
6. Capital Outlay	6000-6999	1,929,646.00	-71.81%	544,000.00	-30.72%	376,900.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,299,677.00	-21.90%	1,015,000.00	0.00%	1,015,000.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(51,397.00)	0.15%	(51,475.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	436,231.65	-44.39%	242,584.00	0.00%	242,584.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments				0.00		0.0
11. Total (Sum lines B1 thru B10)		34,277,722.65	-24.33%	25,939,212.67	-2.02%	25,416,106.9

	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		646,148.35		94,573.52		637,386.25
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		12,435,758.04		13,081,906.39		13,176,479.91
Ending Fund Balance (Sum lines C and D1)		13,081,906.39		13,176,479.91		13,813,866.16
Components of Ending Fund Balance					. (	
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,517,203.32		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	11,564,703.07		13,176,479.91		13,813,866.1
f. Total Components of Ending Fund Balance			15			
(Line D3f must agree with line D2)		13,081,906.39		13,176,479.91		13,813,866.1
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
c. Unassigned/Unappropriated	9790	11,668,828.26		13,176,479.91		13,813,866.1
d. Negative Restricted Ending Balances					7	
(Negative resources 2000- 9999)	979Z	(104,125.19)		0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.0
<ul> <li>b. Reserve for Economic</li> <li>Uncertainties</li> </ul>	9789	0.00		0.00		0.0
c. Unassigned/Unappropriated	9790	1.38		0.00		0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,564,704.45	V <sup>c</sup>	13,176,479.91		13,813,866.1
Total Available Reserves - by Percent (Line E3 divided by Line F3c)		33.74%		50.80%		54.35%
F. RECOMMENDED RESERVES						
Special Education Pass-through     Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		1 1				

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation			ľ			
the pass-through funds distributed to SELPA members?	No					
<ul> <li>b. If you are the SELPA AU and are excluding special</li> </ul>						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	8					
Special education pass- through funds	8				- ×	
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546,						
objects 7211-7213 and 7221-7223; enter projections					200	
for subsequent years 1 and 2 in Columns C and E)	*	0.00	Data entry required		Data entry required	
2. District ADA						
Used to determine the reserve standard percentage level on line F3d			19 73			
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,553.58		1,625.81		1,562.49
3. Calculating the Reserves						
<ul> <li>a. Expenditures and Other Financing Uses (Line B11)</li> </ul>		34,277,722.65		25,939,212.67		25,416,106.94
<ul> <li>b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)</li> </ul>		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		34,277,722.65		25,939,212.67		25,416,106.94
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%	1	3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,028,331.68		778,176.38		762,483.21
f. Reserve Standard - By Amount					3	
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00	7	0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,028,331.68		778,176.38		762,483.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## 2022-23

# Adopted Budget Balances in Excess of Minimum Reserve Requirements

District:	Gustine Unified School District		
	CDS Code:	2473619	
Contact:	Mehdi Rizvi	_	Phone Number: (209) 854-3784

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

	Combined Assigned and Unassigned/unappropriated Fund Balances					
FD#	Fund Name	2022-23	Objects 9780/9789/9790			
01	General Fund/County School Service Fund	\$ 11,262,327.00	Form 01			
17	Special Reserve Fund for other than Capital Outlay Projects	\$ 0.00	Form 17			
Total A	ssigned and Unassigned Ending Fund Balances	5 11.202.327.00				
District St	andard Reserve Level Percentage	3%	Form 01CS Line 10B-4			
Less Distr Uncertai	ict Minimum Reserve for Economic nties	\$ 1,028,332.00	Form 01CS Line 10B-7			
Rem	aining Balance to Substantiate Need	\$ 10,233,995.00				

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties					
Form	Fund Name	2022-23	Description		
01	General Fund/County School Services I	\$ 7,163,797.00			
			federal / stimulus funds after these funds ends		
01	General Fund/County School Services	\$ 3,070,198.00	Assignments for sites, LCAP and		
	·		Curriculum		
		0.10.222.005.00			
	Total of Substantiated Needs	\$ 10,233,995.00			

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.