

**Mark Twain Union Elementary School District  
Adopted Budget for Fiscal Year 2022-2023  
Executive Summary**

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June 23, 2022

## **INTRODUCTION:**

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Adopted Budget Report for Fiscal Year 2022-2023. It is to assist the public in understanding the information being reported on the SACS forms.

## **OVERVIEW:**

The economic impact from COVID-19 has affected revenue projections and has created extraordinary revenue increases and unplanned expenditures. The Governor applied a 6.56% statutory COLA increase, while the actual COLA is 9.56%. The increase in the COLA is 3.00% COLA increase for 2022-2023.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Class Size for K-3 is an add-on for those districts that implement a ratio of 24:1. Districts must show a progression to 24:1 (if not already at that ratio or if they have a contractual agreement with the bargaining unit. Supplemental and Concentration Grants will be added to the base grants for districts that qualify. Both grants rely on the number of unduplicated count of English learners, low-income eligible students and foster youth. The Concentration Grant is only for districts having eligible students in excess of 55% of enrollment. Mark Twain Union Elementary School District does qualify for the concentration grant. The District is projected to have an unduplicated count of 57.46%.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state, paid in monthly apportionments. During the times when the local property taxes decline, the state's proportional share of responsibility for payment of the LCFF entitlement increases.

The Local Control Accountability Plan (LCAP) continues to be a large part of the budget process. The LCAP development for fiscal year 2022-2023 must be considered in the forming of priorities for funding in the general fund.

Preparation of the budget normally begins in January with the release of the Governor's proposed budget for the State of California for the upcoming year. The Governor's proposed budget indicates his best estimate of school revenues. The District normally receives 81.18% of our funding for the state, the State Budget is critical in our operations. The budget gets modified and adjusted many times from adoption forward; this is no more evident than the current year. The District's final budget, according to state law, is adopted prior to July 1. The budget is modified and adjusted monthly thereafter, primarily finalizing enrollment, staffing and services. Adoption of Mark Twain's Budget, Adopting of the State Budget and the closing of

the district books, all occur in the summer months, provide additional information, which causes the budget to be adjusted.

The District's Budget is comprised of several funds. The **General Fund**, by far the largest and most significant funds is approximately \$9.8 Million in size. The General Fund is used to account for the day-to-day operations of the District. The General Fund budget for 2022-2023 is based on the LCFF funding proposed in the Governor's May Revision.

The District's General Fund is divided into two sections: Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used of the purpose prescribed by the funding agency.

The State and federal governments provide such funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District's LCFF appropriation, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
  - Child Nutrition
  - Deferred Maintenance
- Capital Project Funds:
  - Building Fund
  - Capital Facilities Fund (Developer Fees)
  - Reserve for Capital Outlay
- Debt Service Funds
  - Bond Interest and Redemption

**FINANCIAL REPORT INFORMATION:**

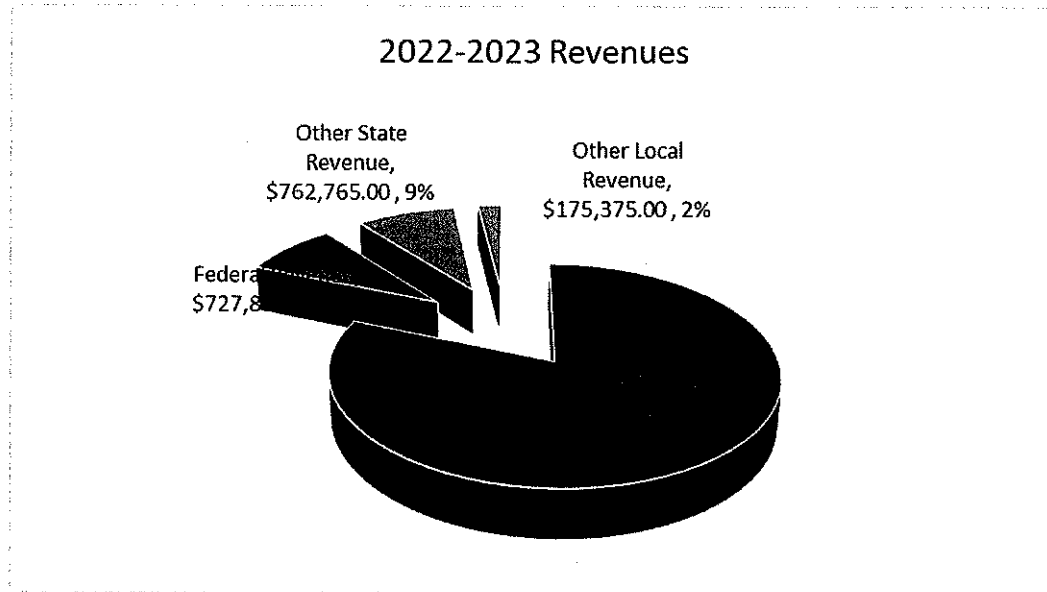
The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund 01, General Fund, 2022-2023 Adopted Budget Summary**

	Unrestricted Programs	Restricted Programs	Combined Programs
Beginning Balance, July 1, 2022	\$1,983,509.38	\$683,022.85	\$2,666,532.23
Revenues	\$7,455,978.00	\$1,396,805.00	\$8,852,783.00
Expenditures	\$6,133,006.00	\$3,707,020.00	\$9,840,026.00
Contributions	(\$2,040,102.00)	\$2,040,102.00	\$0.00
Increase (Decrease)	(\$717,130.00)	(\$270,113.00)	(\$987,243.00)
Projected Ending Balance, June 30, 2023	\$1,266,379.38	\$412,909.85	\$1,679,289.23

## General Fund Revenues

**General Fund Revenues: \$8,852,783.00 (Unrestricted \$7,455,978.00; Restricted \$1,396,805.00)**



**LCFF Revenues (Objects 8010-8099): \$7,186,759.00 (Unrestricted \$7,186,759.00; Restricted \$.00)**

Other LCFF Revenues represent 81.18% of the total General Fund revenues

The LCFF formula replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage “weights” for students that are not English language proficient, who are low-income families, or who are in foster care.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state as state aid are paid monthly apportionments. During the times when the local property taxes decline, the state’s proportional share of responsibility for pay of the LCFF entitlement increases. Mark Twain Union Elementary School District’s property tax collections make up 64.51% of the LCFF model with the State entitlement at 35.49%.

**Federal Revenue (Objects 8100-8299): \$727,884.00 (all the revenues are restricted)**

The district receives approximately \$727,884 in federal funding for special purpose programs. The district also receives other federal funded programs including No Child Left Behind (NCLB), Title I, Basic Grant \$134,318.00; NCLB – Title II, Teacher Quality at \$31,790; Title III, Title IV, Student Support, \$10,000.00 and ESSER one-time funds of \$551,776.00. Funding for these

programs is entirely categorical, all monies received can only be spent for the purpose specified by the granting agency. Federal Revenues represent 8.22% of the total General Fund revenues

**Other State Revenues** (Objects 8300-8599): \$762,765.00 (Unrestricted \$139,719.00; Restricted \$623,046.00)

Special programs funded by the state are accounted for in the revenue category called Other State Revenues. Lottery revenues, which are not restricted funds, are also included in this category. The amount of Other State Revenues estimated for 2022-2023 is \$762,765.00. Other State Revenues represent 8.62% of the total General Fund revenues

Lottery – Proceeds from lottery ticket sales augment school districts' budgets. Lottery funds are distributed throughout the state on a per pupil basis. Actual apportionments of lottery funds typically occur from four to six months after ticket sales due to the complexities of accounting and distribution of prize winnings. Funding for 2022-2023 is budget at \$150 unrestricted and is \$49 restricted per pupil, for an annual amount of \$157,320.00. Lottery funding was modified by Proposition 20. The funding was divided into a restricted portion for purchases of instructional textbooks and continued an unrestricted portion. The unrestricted portion of lottery is \$112,470.00 and restricted is \$44,850.00. The lottery revenues make up less than 2% of the district's total income in 2022-2023.

Other State Revenues are Mandated Cost Grant, \$25,249.00, CELDT Testing Reimbursement, \$2,000.00, and Expanded Learning Opportunity Program, \$221,227.00.

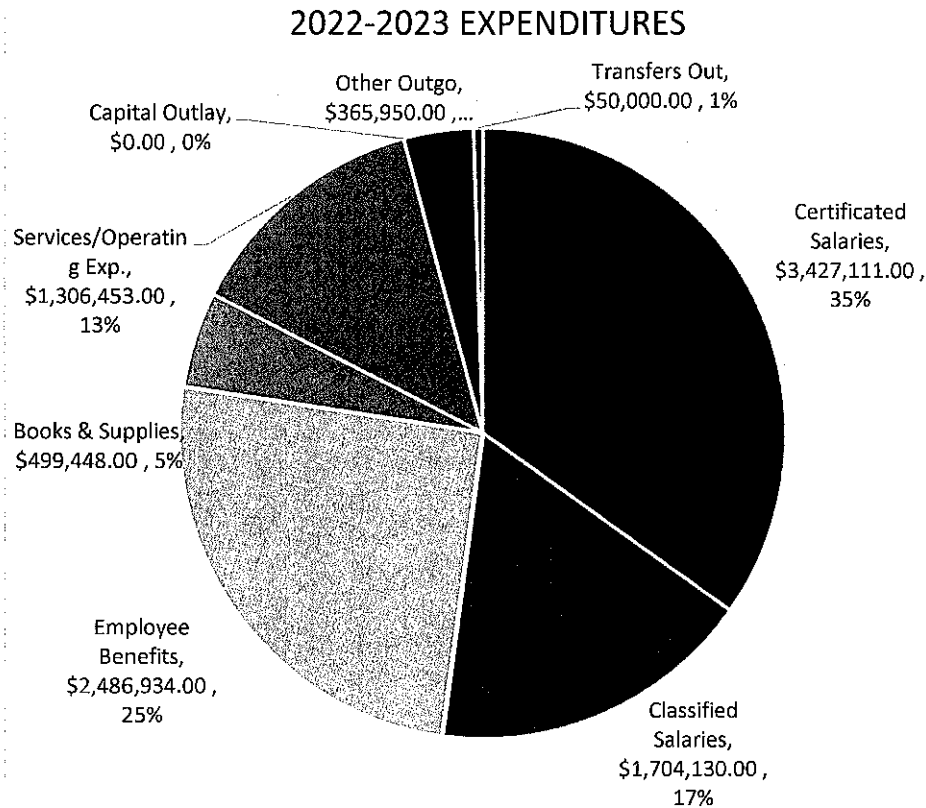
CalSTRS on Behalf Contributions (GASB 68) – GASB 68, has long required employers to recognize any contributions to pension plans made by a non-employer contributing entity, such as a state. Starting with fiscal year 2014-2015, GASB 68 required districts to report the proportional State of California's contribution to STRS. The estimate for 2022-2023 is \$356,969.00. Expenditures in the same amount are reported under employee benefits.

**Other Local Revenue** (Objects 8600-8799): \$175,375.00 (Unrestricted \$129,500.00; Restricted \$45,875.00)

Other Local Revenue represents 1.98% of the total General Fund revenues. Unrestricted local revenues come from pooled interest, donations and small miscellaneous items. Restricted revenue comes from site donations.

## General Fund Expenditures

**General Fund Expenditures: \$9,840,026.00 (Unrestricted \$6,133,006.00; Restricted \$3,707,020.00)**



**Certificated Salaries** (Objects 1000-1999): \$3,427,111.00 (Unrestricted \$2,561,964.00; Restricted \$865,147.00)

Certificated salaries include administrative staff, are positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 34.83% of the total General Fund expenditures; 74.76% of the total certificated positions are funded by the unrestricted funds and 25.24% of the total positions are funded by restricted funds.

**Classified Salaries** (Objects 2000-2999): \$1,704,130.00 (Unrestricted \$973,642.00; Restricted \$730,488.00)

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Director of

Business Services, Administrative Assistant, School Secretaries, District Office staff, Instructional Aides, Special Education Aides, Maintenance and Operations, Custodial, and Grounds. Food Service staff is paid with Child Nutrition Funds, Fund 13. Classified salaries represent 17.32% of the total General Fund expenditures. 57.13% of the Classified salaries is funded with unrestricted funds and 42.87% is funded with restricted funds.

**Employee Benefits** (Objects 3000-3999) \$2,486,934.00 (Unrestricted \$1,409,170.00; Restricted \$1,077,764.00)

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. Employee Benefits represent 25.27% of the total General Fund expenditures. STRS employer costs went from 16.92% to 19.10% an increase of 2.18%. PERS employer costs went from 22.91% to 25.37% an increase of 2.46%. State unemployment rate went from 0.50% to 0.50% an increase of .00%. Workers' Compensation rate went from 3.0917% to 3.01952% a decrease of 0.06183%. The STRS on Behalf payments are included in the STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

Fiscal Year 2021-2022 - Actual			
2021-2022 EMPLOYER/EMPLOYEE COSTS			
		Certificated	Classified
		EMPLOYER	EMPLOYER
STRS	3100	16.9200%	
PERS	3200		22.9100%
FICA (OASDI)	3310	6.2000%	6.2000%
MEDICARE	3320	1.4500%	1.4500%
SUI	3500	0.5000%	0.5000%
WORKERS COMP	3600	3.0917%	3.0917%
Certificated Total % Employer Costs			
With STRS			21.9617%
With Social Security			11.2417%
Classified Total % Employer Costs			
With PERS			34.1517%
With Social Security			11.2417%

Fiscal Year 2022-2023 - Projected			
2022-2023 EMPLOYER/EMPLOYEE COSTS			
		Certificated	Classified
		EMPLOYER	EMPLOYER
STRS	3100	19.1000%	
PERS	3200		25.3700%
FICA (OASDI)	3310	6.2000%	6.2000%
MEDICARE	3320	1.4500%	1.4500%
SUI	3500	0.5000%	0.5000%
WORKERS COMP	3600	3.01952%	3.01952%
Certificated Total % Employer Costs			
With STRS			24.06952%
With Social Security			11.16952%
Classified Total % Employer Costs			
With PERS			36.53952%
With Social Security			11.16952%

Education is a people business. It takes people to teach students. Therefore, the biggest expenses for the district are salaries and benefits. Total compensation of employees in the district is \$7,618,175.00 representing 77.42% of total expenses. When comparing unrestricted total compensation to restricted, 64.91% is unrestricted and 35.09% is restricted.



**Books and Supplies** (Objects 4000-4999): \$499,448.00 (Unrestricted \$267,835.00; Restricted \$231,613.00)

Books and Supplies account for maintenance and custodial supplies, other reference materials, supplies and instructional materials for school sites, and non-capitalized equipment. Books & Supplies is 5.08% of the total General Fund expenditures. When comparing unrestricted to restricted, 53.63% is unrestricted and 46.37% is restricted.

**Services and Other Operating Expenditures** (Objects 5000-5999): \$1,306,453.00 (Unrestricted \$929,105.00; Restricted \$377,348.00)

Services and Other Operating Expenditures account for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal services, annual financial audit, and other operating expenditures. It is 13.27% of the total General Fund expenditures, 71.12% of services and operating expenditures are from unrestricted funds and 28.88% are from restricted funds.

**Capital Outlay** (Objects 6000-6999): \$0.00

Capital Outlay accounts for any capital outlay expenses which are greater than \$5,000.

**Other Outgo** (Objects 7100-7299): \$365,950.00 (Unrestricted \$20,950.00; Restricted \$345,000.00)

Other Outgo accounts for tuition payments and excess Special Education Costs paid to Calaveras County Office of Education. It is 3.72% of the total General Fund expenditures, 5.75% of other outgo are from unrestricted funds and 94.28% are from restricted funds.

**Transfers Out** (Object 7600-7629): \$50,000.00

Transfers Out accounts for transfers to Other Funds. \$50,000.00 will be transferred to the Deferred Maintenance Fund 14.

## **MULTI-YEAR PROJECTIONS**

The Multi-Year Projection, a required component of the Adopted Budget, demonstrates the requirement that the District must meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 4% reserve for Economic Uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2022-2023 Adopted Budget has been created using the Recommendations from Governor Newsom's May Revise, FCMAT's Projection-Pro software, utilizing recommendations from the School Services of California Dartboard, Calaveras County Office of Education Common Message, and Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator. The following are the projections and assumptions:

### **MYP Budget Assumptions**

#### For Fiscal Year 2022-2023

- ADA decreasing, using prior year P-2 ADA
  - Enrollment 710
  - P-2 ADA 667.40
  - Funded P-2 ADA 669.22
- COLA factor 6.56% plus 3.00% recommended at May Revise(SSC Dartboard)
- Step and Column for certificated and classified staff
- H&W remaining at the 2021-2022 levels
- Unduplicated count is 388, based on the October 2021 Student Enrollment
- STRS Rate 19.10%; PERS Rate 25.37%

#### For Fiscal Year 2023-2024

- ADA decreasing, using prior year P-2 ADA
  - Enrollment 686
  - P-2 ADA 644.84
  - Funded P-2 ADA 669.22
- COLA factor 5.38% (SSC Dartboard)
- Step and Column for certificated and classified staff
- H&W remaining at the 2020-2021 levels
- Reduce 1 Learning Director positions, paid with one-time funding
- Reduce 1 Teachers positions
- Unduplicated count is 378, based on the October 2021 Student Enrollment
- STRS Rate 19.10%; PERS Rate 25.20%

#### For Fiscal Year 2024-2025

- ADA decreasing, using prior year P-2 ADA
  - Enrollment 659
  - P-2 ADA 619.46
  - Funded P-2 ADA 646.66
- COLA factor 4.02% (SSC Dartboard)
- Step and Column for certificated and classified staff
- H&W remaining at the 2021-2022 levels
- Unduplicated count is 368, based on the October 2021 Student Enrollment
- STRS Rate 19.10%; PERS Rate 24.60%

The following chart is a blend of School Services of California (SSC) recommendations and the LCFF estimator by the Fiscal Crisis Management Assistance Team (FCMAT).

Factors for the Multi-Year Projections	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025
Statutory COLA	1.70%	6.56%	5.38%	4.02%
LCFF Funded COLA	5.07%	9.56%	5.38%	4.02%
Enrollment (Cal Pads)	727	710	686	659
P-2 ADA	657.70	667.40	644.84	619.46
Funded P-2 ADA	735.77	669.22	669.22	646.66
STRS	16.92%	19.10%	19.10%	19.10%
PERS	22.910%	25.370%	25.200%	24.600%

The following chart is a summary of the Multi-Year Projections:

	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025
Total General Fund			
Total Revenue	\$8,852,783.00	\$9,197,303.00	\$8,670,903.00
Total Expenditures	\$9,840,026.00	\$9,601,347.00	\$9,151,935.52
Net Increase/(Decrease)	(\$987,243.00)	(\$404,044.00)	(\$481,032.52)
Beginning Balance	\$2,666,532.23	\$1,679,289.23	\$1,275,245.23
Ending Balance	\$1,679,289.23	\$1,275,245.23	\$794,212.71
Revolving Fund	\$2,000.00	\$2,000.00	\$2,000.00
Legally Restricted	\$412,909.85	\$416,731.85	\$424,903.33
Assigned	\$0.00	\$0.00	\$0.00
Board Approved 5% Reserve	\$492,001.30	\$472,459.54	\$1,231.96
Required 4% Reserve	\$393,601.04	\$384,053.84	\$366,077.42
Unassigned Fund Balance	\$378,777.04	\$0.00	\$0.00

#### **OTHER FUNDS:**

##### **Child Nutrition Fund, Fund 13:**

The program includes management of the food services program of the school district, including the preparation and serving of regular meals, lunches, or snacks in connection with school activities and the delivery of food. The goal is to operate the food services program in a way that provides nutritious meals, without a General Fund subsidy.

Direct charges to the food service program includes salaries of the director and food service staff; employee benefits for all employees in the program; food supplies, and repair and maintenance used in the program.

**Deferred Maintenance Fund, Fund 14**

The program includes management of deferred maintenance projects of the school district, including HVAC replacements, painting, playground repairs and carpeting.

**Building Fund, Fund 21**

The Building Fund exists to account for monies received from sale of General Obligation Bonds as a condition of approving new or remodel of existing facilities.

**Capital Facilities Fund, Fund 25:**

The Capital Facilities Fund exists to account for monies received from fees (called developer fees) levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. Expenditures from this fund are associated with reconstruction and/or modernization of existing facilities.

**Bond Interest and Redemption Fund, Fund 51:**

The Bond Interest and Redemption Fund is established to account for the accumulation of resources for, and for the payment of general long-term debt principal and interest.

**FINAL NOTES**

It is important to know that the economic impact from COVID-19 will extend beyond two years. It will be imperative that the District monitors its cash. Cash deferrals will require the District to maintain accurate cash flow projections and to develop multiple cash flow scenarios to deal with the impact of the deferrals when they occur.

The governor is recommending the LEA's control expenditures to include:

1. Monthly Cash Flow Projections
2. Accurate position control
3. Avoidance of excessive settlements at the bargaining table
4. Commitments to maintain existing programs before adding new ones

In Fiscal Year 2022-2023, the District is deficit spending which means the expenditures are greater than the revenues. Although the District is deficit spending, the District will meet the 4% reserve for Economic Uncertainties and the 5% Board Approved Reserve for Economic Uncertainties. Projected Ending Balance for Fiscal Year 2022-2023 is \$1,679,289.23, with \$414,909.85 reserved for Revolving Cash and Restricted Funds. The Reserve for Economic Uncertainties for fiscal year 2022-2023 is projected to be \$393,601.04, 4.00%, \$492,001.30, 5%, with \$378,777.04 unappropriated.

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
SUMMARY OF ALL FUNDS  
2022-2023 PROPOSED BUDGET

	Fund 01				Fund 13	Fund 14	Fund 21	Fund 25	Fund 40	Fund 51	
	Unrestricted	Special Ed	Categorical / Local	General Fund Total	Child Nutrition Fund	Deferred Maintenance	Building Fund	Developer Fee Fund	Capital Facilities Fund	Bond Interest & Redemption	Grand Total All Funds
<b>A. REVENUES</b>											
LOFF SOURCES	\$7,186,759.00	\$0.00	\$0.00	\$7,186,759.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,186,759.00
FEDERAL REVENUE	\$0.00	\$0.00	\$727,884.00	\$727,884.00	\$333,366.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,061,250.00
OTHER STATE REVENUE	\$139,719.00	\$0.00	\$823,046.00	\$762,765.00	\$20,688.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$783,453.00
OTHER LOCAL REVENUE	\$129,500.00	\$0.00	\$45,875.00	\$175,375.00	\$850.00	\$2,200.00	\$15,000.00	\$162,500.00	\$1,000.00	\$694,087.00	\$1,050,712.00
CONTRIBUTIONS FROM UNRESTRICTED	(\$2,040,102.00)	\$1,809,544.00	\$233,568.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$5,415,876.00</b>	<b>\$1,809,544.00</b>	<b>\$1,830,363.00</b>	<b>\$8,852,783.00</b>	<b>\$354,604.00</b>	<b>\$2,200.00</b>	<b>\$16,000.00</b>	<b>\$162,500.00</b>	<b>\$1,000.00</b>	<b>\$694,087.00</b>	<b>\$10,082,174.00</b>
<b>B. EXPENDITURES</b>											
CERTIFICATED SALARIES	\$2,561,994.00	\$345,100.00	\$619,957.00	\$3,427,111.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,427,111.00
CLASSIFIED SALARIES	\$973,642.00	\$497,313.00	\$233,175.00	\$1,704,130.00	\$131,913.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,836,043.00
EMPLOYEE BENEFITS	\$1,409,170.00	\$395,361.00	\$682,413.00	\$2,486,934.00	\$67,814.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,544,748.00
BOOKS AND SUPPLIES	\$287,835.00	\$3,540.00	\$228,073.00	\$499,448.00	\$154,412.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$653,860.00
SERVICES/OPERATING EXPENSES	\$929,105.00	\$220,150.00	\$157,198.00	\$1,306,453.00	\$9,385.00	\$50,000.00	\$0.00	\$100,500.00	\$0.00	\$0.00	\$1,466,338.00
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER OUTGO	\$20,850.00	\$345,000.00	\$0.00	\$365,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$701,571.00	\$1,067,521.00
DIRECT SUPPORT/IN DIRECT COST	(\$79,860.00)	\$0.00	\$79,860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$5,083,008.00</b>	<b>\$1,809,544.00</b>	<b>\$1,900,476.00</b>	<b>\$8,793,028.00</b>	<b>\$353,624.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$100,500.00</b>	<b>\$0.00</b>	<b>\$701,571.00</b>	<b>\$10,995,621.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$667,130.00)</b>	<b>\$0.00</b>	<b>(\$270,113.00)</b>	<b>(\$937,243.00)</b>	<b>\$1,080.00</b>	<b>(\$47,800.00)</b>	<b>\$15,000.00</b>	<b>\$82,000.00</b>	<b>\$1,000.00</b>	<b>(\$7,484.00)</b>	<b>(\$913,447.00)</b>
<b>D. OTHER FINANCING SOURCES OTHER FINANCING USES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$717,130.00)</b>	<b>\$0.00</b>	<b>(\$270,113.00)</b>	<b>(\$987,243.00)</b>	<b>\$1,080.00</b>	<b>\$2,200.00</b>	<b>\$15,000.00</b>	<b>\$82,000.00</b>	<b>\$1,000.00</b>	<b>(\$7,484.00)</b>	<b>(\$913,447.00)</b>
<b>F. FUND BALANCE RESERVES</b>											
BEGINNING BALANCE											
a) as of July 1 - Unaudited	\$1,983,509.38	\$0.00	\$663,022.85	\$2,646,532.23	\$121,397.91	\$238,488.56	\$1,547,001.06	\$2,453,348.46	\$104,218.09	\$177,783.58	\$7,308,769.89
b) Unaudited Actual Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
a) as of July 1 - Audited	\$1,983,509.38	\$0.00	\$663,022.85	\$2,646,532.23	\$121,397.91	\$238,488.56	\$1,547,001.06	\$2,453,348.46	\$104,218.09	\$177,783.58	\$7,308,769.89
d) Other Restatements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
e) Adjusted Beginning Balance	\$1,983,509.38	\$0.00	\$663,022.85	\$2,646,532.23	\$121,397.91	\$238,488.56	\$1,547,001.06	\$2,453,348.46	\$104,218.09	\$177,783.58	\$7,308,769.89
<b>G. ENDING FUND BALANCE</b>	<b>\$1,268,379.38</b>	<b>\$0.00</b>	<b>\$412,909.85</b>	<b>\$1,679,289.23</b>	<b>\$122,477.91</b>	<b>\$238,688.56</b>	<b>\$1,562,001.06</b>	<b>\$2,515,348.46</b>	<b>\$105,218.09</b>	<b>\$170,299.58</b>	<b>\$6,393,322.89</b>
<b>COMPONENTS OF ENDING BALANCE</b>											
a) Nonspendable											
Revolving Cash	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
Stores	\$0.00	\$0.00	\$0.00	\$0.00	\$9,755.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,755.39
Prepaid Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
b) Restricted	\$0.00	\$0.00	\$412,909.85	\$412,909.85	\$110,222.62	\$0.00	\$0.00	\$2,515,348.46	\$0.00	\$0.00	\$3,038,480.83
c) Assigned/Other Assignments	\$492,001.30	\$0.00	\$0.00	\$492,001.30	\$0.00	\$238,688.56	\$1,562,001.06	\$0.00	\$105,218.09	\$170,299.58	\$2,568,208.99
d) Unassigned/Unappropriated											
Reserve for Economic Uncertainties	\$393,601.04	\$0.00	\$0.00	\$393,601.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$393,601.04
Unassigned/Unappropriated Amount	\$378,777.04	\$0.00	\$0.00	\$378,777.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378,777.04

**MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND COMPARISON  
2022-2023 PROPOSED BUDGET**

	Fund 01 Fiscal Year 2021-2022 Estimated Actuals				Fund 01 Fiscal Year 2022-2023 Proposed Budget			
	Unrestricted	Special Education	Categorical / Local	General Fund Total	Unrestricted	Special Education	Categorical / Local	General Fund Total
<b>A. REVENUES</b>								
LCFF SOURCES	\$7,328,525.00	\$0.00	\$0.00	\$7,328,525.00	\$7,189,759.00	\$0.00	\$0.00	\$7,189,759.00
FEDERAL REVENUE	\$0.00	\$0.00	\$827,330.27	\$827,330.27	\$0.00	\$0.00	\$727,884.00	\$727,884.00
OTHER STATE REVENUE	\$148,509.00	\$0.00	\$946,959.98	\$1,095,468.98	\$139,718.00	\$0.00	\$623,046.00	\$762,765.00
OTHER LOCAL REVENUE	\$328,550.00	\$0.00	\$119,722.00	\$448,272.00	\$129,500.00	\$0.00	\$45,875.00	\$175,375.00
CONTRIBUTIONS FROM UNRESTRICTED	(\$1,864,595.58)	\$1,652,422.56	\$212,173.00	\$0.00	(\$2,040,102.00)	\$1,806,544.00	\$233,558.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$5,940,988.44</b>	<b>\$1,652,422.56</b>	<b>\$2,106,185.25</b>	<b>\$9,699,596.25</b>	<b>\$5,415,876.00</b>	<b>\$1,806,544.00</b>	<b>\$1,630,363.00</b>	<b>\$8,852,783.00</b>
<b>B. EXPENDITURES</b>								
CERTIFICATED SALARIES	\$2,551,504.00	\$317,793.00	\$682,736.00	\$3,532,033.00	\$2,561,964.00	\$345,190.00	\$519,957.00	\$3,427,111.00
CLASSIFIED SALARIES	\$924,711.00	\$408,452.00	\$204,955.00	\$1,538,118.00	\$973,842.00	\$497,313.00	\$233,175.00	\$1,704,330.00
EMPLOYEE BENEFITS	\$1,322,754.00	\$319,436.00	\$636,835.00	\$2,278,825.00	\$1,409,170.00	\$395,351.00	\$682,413.00	\$2,486,934.00
BOOKS AND SUPPLIES	\$212,165.00	\$3,981.00	\$241,982.59	\$458,028.59	\$267,835.00	\$3,540.00	\$228,073.00	\$499,448.00
SERVICES/OPERATING EXPENSES	\$841,954.00	\$242,418.00	\$267,782.78	\$1,352,152.78	\$929,105.00	\$220,150.00	\$157,198.00	\$1,306,453.00
CAPITAL OUTLAY	\$183,140.00	\$0.00	\$0.00	\$183,140.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER OUTGO	\$42,511.00	\$362,850.00	\$0.00	\$405,361.00	\$20,850.00	\$345,000.00	\$0.00	\$365,850.00
DIRECT SUPPORT/IN DIRECT COST	(\$61,094.50)	\$0.00	\$81,064.50	\$0.00	(\$79,660.00)	\$0.00	\$78,660.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$5,017,644.50</b>	<b>\$1,654,628.00</b>	<b>\$2,075,185.87</b>	<b>\$8,747,458.37</b>	<b>\$6,083,005.00</b>	<b>\$1,806,544.00</b>	<b>\$1,900,476.00</b>	<b>\$9,790,025.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$76,656.06)</b>	<b>(\$2,405.44)</b>	<b>\$30,999.38</b>	<b>(\$48,062.12)</b>	<b>(\$667,130.00)</b>	<b>\$0.00</b>	<b>(\$270,113.00)</b>	<b>(\$937,243.00)</b>
<b>D. OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
OTHER FINANCING USES	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)
	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$126,656.06)</b>	<b>(\$2,405.44)</b>	<b>\$30,999.38</b>	<b>(\$98,062.12)</b>	<b>(\$717,130.00)</b>	<b>\$0.00</b>	<b>(\$270,113.00)</b>	<b>(\$987,243.00)</b>
<b>F. FUND BALANCE RESERVES</b>								
BEGINNING BALANCE								
a) as of July 1 - Unaudited	\$2,110,165.44	\$2,405.44	\$652,023.47	\$2,764,594.35	\$1,983,509.38	\$0.00	\$683,022.85	\$2,666,532.23
b) Unaudited Actual Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
c) as of July 1 - Audited	\$2,110,165.44	\$2,405.44	\$652,023.47	\$2,764,594.35	\$1,983,509.38	\$0.00	\$683,022.85	\$2,666,532.23
d) Other Restatements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
e) Adjusted Beginning Balance	\$2,110,165.44	\$2,405.44	\$652,023.47	\$2,764,594.35	\$1,983,509.38	\$0.00	\$683,022.85	\$2,666,532.23
<b>G. ENDING FUND BALANCE</b>	<b>\$1,983,509.38</b>	<b>\$0.00</b>	<b>\$683,022.85</b>	<b>\$2,666,532.23</b>	<b>\$1,266,379.38</b>	<b>\$0.00</b>	<b>\$412,909.85</b>	<b>\$1,679,289.23</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
a) Nonspendable								
Revolving Cash	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Stores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
b) Restricted	\$0.00	\$0.00	\$683,022.85	\$683,022.85	\$0.00	\$0.00	\$412,909.85	\$412,909.85
c) Assigned/Other Assignments	\$489,882.92	\$0.00	\$0.00	\$489,882.92	\$492,001.30	\$0.00	\$0.00	\$492,001.30
d) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	\$391,908.33	\$0.00	\$0.00	\$391,908.33	\$393,601.04	\$0.00	\$0.00	\$393,601.04
Unassigned/Unappropriated Amount	\$1,089,720.13	\$0.00	(\$0.00)	\$1,089,720.13	\$378,777.04	\$0.00	\$0.00	\$378,777.04

## FUND FINANCIAL STATEMENTS

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND, FUND 01  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
	A	B	C	D	E
<b>A. REVENUES</b>					
LCFF SOURCES	6,982,726.21	7,343,089.00	7,328,525.00	7,186,759.00	(141,766.00)
FEDERAL REVENUE	794,097.73	591,050.00	827,330.27	727,884.00	(99,446.27)
OTHER STATE REVENUE	1,131,617.83	888,872.00	1,095,468.98	762,765.00	(332,703.98)
OTHER LOCAL REVENUE	339,993.38	186,050.00	448,272.00	175,375.00	(272,897.00)
<b>TOTAL REVENUES</b>	<b>9,248,435.15</b>	<b>9,009,061.00</b>	<b>9,699,596.25</b>	<b>8,852,783.00</b>	<b>(846,813.25)</b>
<b>EXPENDITURES</b>					
CERTIFICATED SALARIES	3,096,638.65	3,272,767.00	3,532,033.00	3,427,111.00	(104,922.00)
CLASSIFIED SALARIES	1,367,212.64	1,489,451.00	1,538,118.00	1,704,130.00	166,012.00
EMPLOYEE BENEFITS	1,962,961.13	2,312,879.00	2,278,825.00	2,486,934.00	208,109.00
BOOKS AND SUPPLIES	474,390.09	486,712.00	458,028.59	499,448.00	41,419.41
SERVICES/OPERATING EXP.	1,099,431.44	1,367,926.00	1,352,152.78	1,306,453.00	(45,699.78)
CAPITAL OUTLAY	182,348.25	0.00	183,140.00	0.00	(183,140.00)
OTHER OUTGO	175,935.86	229,585.00	405,361.00	365,950.00	(39,411.00)
<b>TOTAL EXPENDITURES</b>	<b>8,358,918.06</b>	<b>9,159,320.00</b>	<b>9,747,658.37</b>	<b>9,790,026.00</b>	<b>42,367.63</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>889,517.09</b>	<b>(150,259.00)</b>	<b>(48,062.12)</b>	<b>(937,243.00)</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	50,000.00	59,200.00	50,000.00	50,000.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>839,517.09</b>	<b>(209,459.00)</b>	<b>(98,062.12)</b>	<b>(987,243.00)</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	1,888,322.26	2,147,851.00	2,764,594.35	2,666,532.23	
b) Audit Adjustments	36,755.00	0.00	0.00	0.00	
c) as of July 1 - Audited	1,925,077.26	2,147,851.00	2,764,594.35	2,666,532.23	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	1,925,077.26	2,147,851.00	2,764,594.35	2,666,532.23	
<b>G. ENDING FUND BALANCE</b>	<b>2,764,594.35</b>	<b>1,938,392.00</b>	<b>2,666,532.23</b>	<b>1,679,289.23</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	2,000.00	0.00	2,000.00	2,000.00	
Prepaid Items	33,772.50	0.00	0.00	0.00	
Restricted Programs	653,928.91	177,601.00	683,022.85	412,909.85	
b) Assigned Amounts					
Other Assignments	168,877.41	150,935.00	0.00	0.00	
Board Reserve for Economic Uncertainties	0.00	0.00	489,882.92	492,001.30	
Reserve for Economic Uncertainties	336,357.00	368,741.00	391,906.33	393,601.04	
c) Unassigned/Unappropriated Amount	1,569,658.53	1,241,115.00	1,099,720.13	378,777.04	



MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
CHILD NUTRITION FUND, FUND 13  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
	A	B	C	D	E
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	258,542.39	232,000.00	344,552.64	333,366.00	(11,186.64)
OTHER STATE REVENUE	18,947.14	18,200.00	20,688.00	20,688.00	0.00
OTHER LOCAL REVENUE	388.70	39,600.00	450.00	550.00	100.00
<b>TOTAL REVENUES</b>	<b>277,878.23</b>	<b>289,800.00</b>	<b>365,690.64</b>	<b>354,604.00</b>	<b>(11,086.64)</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	99,431.09	105,626.00	109,132.00	131,913.00	22,781.00
EMPLOYEE BENEFITS	36,351.83	41,562.00	41,098.00	57,814.00	16,716.00
BOOKS AND SUPPLIES	121,834.94	142,062.00	153,540.64	154,412.00	871.36
SERVICES/OPERATING EXP.	2,524.46	9,750.00	12,684.00	9,385.00	(3,299.00)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>260,142.32</b>	<b>299,000.00</b>	<b>316,454.64</b>	<b>353,524.00</b>	<b>37,069.36</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>17,735.91</b>	<b>(9,200.00)</b>	<b>49,236.00</b>	<b>1,080.00</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>9,200.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>17,735.91</b>	<b>0.00</b>	<b>49,236.00</b>	<b>1,080.00</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	54,000.00	54,426.00	72,161.91	121,397.91	
b) Audit Adjustments	426.00	0.00	0.00	0.00	
c) as of July 1 - Audited	54,426.00	54,426.00	72,161.91	121,397.91	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	54,426.00	54,426.00	72,161.91	121,397.91	
<b>G. ENDING FUND BALANCE</b>	<b>72,161.91</b>	<b>54,426.00</b>	<b>121,397.91</b>	<b>122,477.91</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	2,500.00	2,500.00	2,500.00	2,500.00	
Stores	9,755.39	6,000.00	9,755.39	9,755.39	
Prepaid Items	1,656.00	0.00	0.00	0.00	
Restricted Programs	58,250.52	45,926.00	109,142.52	110,222.52	
b) Assigned Amounts					
Other Assignments	0.00	0.00	0.00	0.00	
Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND, FUND 14  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
	A	B	C	D	E
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	3,072.55	3,000.00	2,200.00	2,200.00	0.00
<b>TOTAL REVENUES</b>	<b>3,072.55</b>	<b>3,000.00</b>	<b>2,200.00</b>	<b>2,200.00</b>	<b>0.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
SERVICES/OPERATING EXP.	25,643.80	0.00	0.00	50,000.00	50,000.00
CAPITAL OUTLAY	0.00	40,000.00	40,000.00	0.00	(40,000.00)
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>25,643.80</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>50,000.00</b>	<b>10,000.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE</b>	<b>(22,571.25)</b>	<b>(37,000.00)</b>	<b>(37,800.00)</b>	<b>(47,800.00)</b>	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES					
<b>D. OTHER FINANCING SOURCES</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>27,428.75</b>	<b>13,000.00</b>	<b>12,200.00</b>	<b>2,200.00</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	192,058.81	209,860.00	224,288.56	236,488.56	
b) Audit Adjustments	4,801.00	0.00	0.00	0.00	
c) as of July 1 - Audited	196,859.81	209,860.00	224,288.56	236,488.56	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	196,859.81	209,860.00	224,288.56	236,488.56	
<b>G. ENDING FUND BALANCE</b>	<b>224,288.56</b>	<b>222,860.00</b>	<b>236,488.56</b>	<b>238,688.56</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	
Stores	0.00	0.00	0.00	0.00	
Prepaid Items	0.00	0.00	0.00	0.00	
Restricted Programs	0.00	0.00	0.00	0.00	
b) Assigned Amounts					
Other Assignments	224,288.56	222,860.00	236,488.56	238,688.56	
Reserve for Economic Uncertain	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Am	0.00	0.00	0.00	0.00	

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND, FUND 21  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
	A	B	C	D	E
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	21,453.59	30,000.00	15,000.00	15,000.00	0.00
<b>TOTAL REVENUES</b>	<b>21,453.59</b>	<b>30,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
SERVICES/OPERATING EXP.	950.00	950.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>950.00</b>	<b>950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>20,503.59</b>	<b>29,050.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>20,503.59</b>	<b>29,050.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	1,474,631.47	1,540,547.00	1,532,001.06	1,547,001.06	
b) Audit Adjustments	36,866.00	0.00	0.00	0.00	
c) as of July 1 - Audited	1,511,497.47	1,540,547.00	1,532,001.06	1,547,001.06	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	1,511,497.47	1,540,547.00	1,532,001.06	1,547,001.06	
<b>G. ENDING FUND BALANCE</b>	<b>1,532,001.06</b>	<b>1,569,597.00</b>	<b>1,547,001.06</b>	<b>1,562,001.06</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	
Stores	0.00	0.00	0.00	0.00	
Prepaid Items	0.00	0.00	0.00	0.00	
Restricted Programs	0.00	0.00	0.00	0.00	
b) Assigned Amounts					
Other Assignments	1,532,001.06	1,569,597.00	1,547,001.06	1,562,001.06	
Reserve for Economic Uncertain	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Am	0.00	0.00	0.00	0.00	

MARK TWAIN UNION ELMENTARY SCHOOL DISTRICT  
CAPITAL FACILITIES FUND, FUND 25  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
	A	B	C	D	E
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	315,593.93	150,000.00	142,500.00	162,500.00	20,000.00
<b>TOTAL REVENUES</b>	<b>315,593.93</b>	<b>150,000.00</b>	<b>142,500.00</b>	<b>162,500.00</b>	<b>20,000.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
SERVICES/OPERATING EXP.	548.54	0.00	57,250.00	100,500.00	43,250.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>548.54</b>	<b>0.00</b>	<b>57,250.00</b>	<b>100,500.00</b>	<b>43,250.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>315,045.39</b>	<b>150,000.00</b>	<b>85,250.00</b>	<b>62,000.00</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>315,045.39</b>	<b>150,000.00</b>	<b>85,250.00</b>	<b>62,000.00</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	2,002,979.07	2,273,053.00	2,368,098.46	2,453,348.46	
b) Audit Adjustments	50,074.00	0.00	0.00	0.00	
c) as of July 1 - Audited	2,053,053.07	2,273,053.00	2,368,098.46	2,453,348.46	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	2,053,053.07	2,273,053.00	2,368,098.46	2,453,348.46	
<b>G. ENDING FUND BALANCE</b>	<b>2,368,098.46</b>	<b>2,423,053.00</b>	<b>2,453,348.46</b>	<b>2,515,348.46</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	
Restricted Programs	2,368,098.46	2,423,053.00	2,453,348.46	2,515,348.46	
b) Assigned Amounts					
Other Assignments	0.00	0.00	0.00	0.00	
Reserve for Economic Uncertainty	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS, FUND 40  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	1,987.50	1,900.00	1,000.00	1,000.00	0.00
<b>TOTAL REVENUES</b>	<b>1,987.50</b>	<b>1,900.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	256.15	0.00	626.00	0.00	(626.00)
OTHER OUTGO	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>256.15</b>	<b>0.00</b>	<b>626.00</b>	<b>0.00</b>	<b>(626.00)</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>1,731.35</b>	<b>1,900.00</b>	<b>374.00</b>	<b>1,000.00</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>1,731.35</b>	<b>1,900.00</b>	<b>374.00</b>	<b>1,000.00</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	99,351.98	105,510.00	103,844.09	104,218.09	
b) Audit Adjustments	0.00	0.00	0.00	0.00	
c) as of July 1 - Audited	99,351.98	105,510.00	103,844.09	104,218.09	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	99,351.98	105,510.00	103,844.09	104,218.09	
<b>G. ENDING FUND BALANCE</b>	<b>101,083.33</b>	<b>107,410.00</b>	<b>104,218.09</b>	<b>105,218.09</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	
Restricted Programs	0.00	0.00	0.00	0.00	
b) Assigned Amounts					
Other Assignments	101,083.33	107,410.00	104,218.09	105,218.09	
Reserve for Economic Uncertain	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Amou	0.00	0.00	0.00	0.00	

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
BOND INTEREST AND REDEMPTION FUND, FUND 51  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
Fiscal Year 2022-2023, Adopted Budget

	2020-21 Actual	2021-22 Original Budget	2021-22 Estimated Actuals	2022-23 Adopted Budget	Difference
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	680,258.45	696,087.00	694,087.00	694,087.00	0.00
<b>TOTAL REVENUES</b>	<b>680,258.45</b>	<b>696,087.00</b>	<b>694,087.00</b>	<b>694,087.00</b>	<b>0.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO	675,500.68	696,087.00	697,037.00	701,571.00	4,534.00
<b>TOTAL EXPENDITURES</b>	<b>675,500.68</b>	<b>696,087.00</b>	<b>697,037.00</b>	<b>701,571.00</b>	<b>4,534.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>4,757.77</b>	<b>0.00</b>	<b>(2,950.00)</b>	<b>(7,484.00)</b>	
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
OTHER FINANCING USES	0.00	0.00	0.00	0.00	
CONTRIBUTIONS	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>4,757.77</b>	<b>0.00</b>	<b>(2,950.00)</b>	<b>(7,484.00)</b>	
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	171,683.81	177,310.00	180,733.58	177,783.58	
b) Audit Adjustments	4,292.00	0.00	0.00	0.00	
c) as of July 1 - Audited	175,975.81	177,310.00	180,733.58	177,783.58	
d) Other Restatements	0.00	0.00	0.00	0.00	
e) Adjusted Beginning Balance	175,975.81	177,310.00	180,733.58	177,783.58	
<b>G. ENDING FUND BALANCE</b>	<b>180,733.58</b>	<b>177,310.00</b>	<b>177,783.58</b>	<b>170,299.58</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	
Restricted Programs	0.00	0.00	0.00	0.00	
b) Assigned Amounts					
Other Assignments	180,733.58	177,310.00	177,783.58	170,299.58	
Reserve for Economic Uncertaini	0.00	0.00	0.00	0.00	
c) Unassigned/Unappropriated Amou	(0.00)	0.00	0.00	0.00	

## MULTI-YEAR PROJECTION

BYRON UNION SCHOOL DISTRICT  
GENERAL FUND 01 SUMMARY  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
FISCAL YEAR 2021-2022, ADOPTED BUDGET, MULTI-YEAR PROJECTION

	2019-2020 Unaudited Actuals A	2020-2021 Estimated Actuals B	2021-2022 Adopted Budget C	2022-2023 Projected Budget D	2023-2024 Projected Budget E
<b>A. REVENUES</b>					
LCFF SOURCES	12,748,508.88	12,476,530.00	13,148,316.00	11,974,531.00	11,914,141.00
FEDERAL REVENUE	569,774.44	2,244,162.06	587,038.00	570,325.00	570,325.00
OTHER STATE REVENUE	1,375,191.27	2,173,094.00	1,581,743.00	1,209,393.00	1,213,692.00
OTHER LOCAL REVENUE	2,014,986.85	1,478,400.65	1,879,663.00	1,881,945.00	1,881,100.00
<b>TOTAL REVENUES</b>	<b>16,708,461.44</b>	<b>18,372,186.71</b>	<b>17,196,760.00</b>	<b>15,636,194.00</b>	<b>15,579,258.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	6,703,564.05	6,710,219.06	7,172,216.00	7,172,216.00	6,540,990.00
STEP/COLUMN, Certificated	0.00	0.00	0.00	41,513.00	30,138.00
STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	10,347.00	6,453.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - Teachers of Special Assignment	0.00	0.00	0.00	(188,956.00)	0.00
OTHER - Reduce 6 Teachers	0.00	0.00	0.00	(453,584.00)	0.00
OTHER - Extra Hours, Substitutes	0.00	0.00	0.00	(40,546.00)	0.00
CLASSIFIED SALARIES	2,569,181.69	2,029,795.57	2,440,580.00	2,440,580.00	2,412,424.00
STEP/COLUMN, Classified	0.00	0.00	0.00	44,199.00	25,241.00
STEP/COLUMN, Class. Admin.	0.00	0.00	0.00	3,278.00	3,376.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - ParaProfessionals	0.00	0.00	0.00	(75,633.00)	0.00
EMPLOYEE BENEFITS	4,394,061.22	4,267,238.55	4,785,568.00	4,740,631.00	4,780,264.00
BOOKS AND SUPPLIES	285,482.20	1,124,434.58	930,702.00	348,984.00	338,026.00
SERVICES/OPERATING EXP.	1,984,716.06	2,817,333.09	2,257,969.00	2,198,561.00	2,184,869.00
CAPITAL OUTLAY	6,738.67	0.00	0.00	0.00	0.00
OTHER OUTGO	91,114.07	91,114.07	91,114.00	91,114.00	91,114.00
INDIRECT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>16,034,857.96</b>	<b>17,040,134.92</b>	<b>17,678,149.00</b>	<b>16,332,704.00</b>	<b>16,412,895.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>673,603.48</b>	<b>1,332,051.79</b>	<b>(481,389.00)</b>	<b>(696,510.00)</b>	<b>(833,637.00)</b>
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING USES</b>	<b>1,500.00</b>	<b>50,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>672,103.48</b>	<b>1,281,399.79</b>	<b>(481,389.00)</b>	<b>(696,510.00)</b>	<b>(833,637.00)</b>
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	1,387,154.40	2,059,257.88	3,340,657.67	2,859,268.67	2,162,758.67
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00
c) as of July 1 - Audited	1,387,154.40	2,059,257.88	3,340,657.67	2,859,268.67	2,162,758.67
d) Other Restatements	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance	1,387,154.40	2,059,257.88	3,340,657.67	2,859,268.67	2,162,758.67
<b>G. ENDING FUND BALANCE</b>	<b>2,059,257.88</b>	<b>3,340,657.67</b>	<b>2,859,268.67</b>	<b>2,162,758.67</b>	<b>1,329,121.67</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Restricted Programs	696,192.68	1,791,774.32	331,123.32	213,885.32	175,598.32
b) Assigned Amounts					
Other Assignments	872,211.26	0.00	883,907.45	816,635.20	658,136.50
Reserve for Economic Uncertainties	481,090.74	512,723.61	530,344.47	489,981.12	492,386.85
c) Unassigned/Unappropriated Amount	6,763.20	178,620.39	1,110,893.43	639,257.03	0.00



MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND 01 UNRESTRICTED  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
FISCAL YEAR 2022-2023, ADOPTED BUDGET, MULTI-YEAR PROJECTION

	2020-2021 Unaudited Actuals A	2021-2022 Estimated Actuals B	2022-2023 Adopted Budget C	2023-2024 Projected Budget D	2024-2025 Projected Budget E
<b>A. REVENUES</b>					
LCFF SOURCES	6,982,726.21	7,328,525.00	7,186,759.00	7,497,745.00	7,536,771.00
FEDERAL REVENUE	6,861.02	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	153,668.30	148,509.00	139,719.00	140,703.00	141,730.00
OTHER LOCAL REVENUE	300,702.80	328,550.00	129,500.00	133,180.00	134,100.00
<b>TOTAL REVENUES</b>	<b>7,443,958.33</b>	<b>7,805,584.00</b>	<b>7,455,978.00</b>	<b>7,771,628.00</b>	<b>7,812,601.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	2,479,908.24	2,551,504.00	2,561,964.00	2,561,964.00	2,570,419.00
STEP/COLUMN, Certificated	0.00	0.00	0.00	49,306.00	46,818.00
STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	5,517.00	5,683.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - Teachers of Special Assignment	0.00	0.00	0.00	0.00	0.00
OTHER - Reduce 1 Teachers	0.00	0.00	0.00	(46,368.00)	(46,368.00)
OTHER - Extra Hours, Substitutes	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARIES	845,388.62	924,711.00	973,642.00	973,642.00	1,010,111.00
STEP/COLUMN, Classified	0.00	0.00	0.00	30,941.00	24,349.00
STEP/COLUMN, Class. Admin.	0.00	0.00	0.00	5,528.00	5,803.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - ParaProfessionals	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1,250,916.21	1,322,754.00	1,409,170.00	1,423,185.00	1,431,207.00
BOOKS AND SUPPLIES	103,370.68	212,165.00	267,835.00	183,835.00	183,835.00
SERVICES/OPERATING EXP.	671,251.17	841,954.00	929,105.00	903,105.00	901,778.00
CAPITAL OUTLAY	182,348.25	183,140.00	0.00	0.00	0.00
OTHER OUTGO	82,408.68	42,511.00	20,950.00	20,950.00	20,950.00
INDIRECT	(27,926.94)	(61,094.50)	(79,660.00)	(71,819.00)	(34,331.00)
<b>TOTAL EXPENDITURES</b>	<b>5,587,664.91</b>	<b>6,017,644.50</b>	<b>6,083,006.00</b>	<b>6,039,786.00</b>	<b>6,120,254.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>1,856,293.42</b>	<b>1,787,939.50</b>	<b>1,372,972.00</b>	<b>1,731,842.00</b>	<b>1,692,347.00</b>
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
OTHER FINANCING USES	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
CONTRIBUTIONS	(1,503,656.54)	(1,864,595.56)	(2,040,102.00)	(2,089,708.00)	(2,131,551.00)
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>302,636.88</b>	<b>(126,656.06)</b>	<b>(717,130.00)</b>	<b>(407,866.00)</b>	<b>(489,204.00)</b>
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	1,770,773.56	2,110,165.44	1,983,509.38	1,266,379.38	858,513.38
b) Audit Adjustments	36,755.00	0.00	0.00	0.00	0.00
c) as of July 1 - Audited	1,807,528.56	2,110,165.44	1,983,509.38	1,266,379.38	858,513.38
d) Other Restatements	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance	1,807,528.56	2,110,165.44	1,983,509.38	1,266,379.38	858,513.38
<b>G. ENDING FUND BALANCE</b>	<b>2,110,165.44</b>	<b>1,983,509.38</b>	<b>1,266,379.38</b>	<b>858,513.38</b>	<b>369,309.38</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Prepaid Items	33,272.50	0.00	0.00	0.00	0.00
Restricted Programs	0.00	0.00	0.00	0.00	0.00
b) Assigned Amounts					
Other Assignments	168,877.41	0.00	0.00	0.00	0.00
Board Reserve for Econmic Uncertainties	0.00	489,882.92	492,001.30	472,459.54	1,231.96
Reserve for Economic Uncertainties	336,357.00	391,906.33	393,601.04	384,053.84	366,077.42
c) Unassigned/Unappropriated Amount	1,569,658.53	1,099,720.13	378,777.04	0.00	0.00

MARK TWAIN UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND 01 RESTRICTED  
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE  
FISCAL YEAR 2022-2023, ADOPTED BUDGET, MULTI-YEAR PROJECTION

	2020-2021 Unaudited Actuals A	2021-2022 Estimated Actuals B	2022-2023 Adopted Budget C	2023-2024 Projected Budget D	2024-2025 Projected Budget E
<b>A. REVENUES</b>					
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUE	787,236.71	827,330.27	727,884.00	740,768.00	164,051.00
OTHER STATE REVENUE	977,949.53	946,959.98	623,046.00	631,032.00	639,376.00
OTHER LOCAL REVENUE	39,290.58	119,722.00	45,875.00	53,875.00	54,875.00
<b>TOTAL REVENUES</b>	<b>1,804,476.82</b>	<b>1,894,012.25</b>	<b>1,396,805.00</b>	<b>1,425,675.00</b>	<b>858,302.00</b>
<b>B. EXPENDITURES</b>					
CERTIFICATED SALARIES	616,730.41	980,529.00	865,147.00	865,147.00	721,053.00
STEP/COLUMN, Certificated	0.00	0.00	0.00	18,234.00	12,756.00
STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	2,372.00	2,443.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - Teachers of Special Assignment	0.00	0.00	0.00	(134,700.00)	0.00
OTHER - Reduce 4 Teachers	0.00	0.00	0.00	0.00	(250,035.00)
OTHER - Extra Hours, Substitutes	0.00	0.00	0.00	(30,000.00)	0.00
CLASSIFIED SALARIES	521,824.02	613,407.00	730,488.00	730,488.00	731,686.00
STEP/COLUMN, Classified	0.00	0.00	0.00	21,424.00	17,994.00
STEP/COLUMN, Class. Admin.	0.00	0.00	0.00	5,528.00	5,803.00
COST OF LIVING	0.00	0.00	0.00	0.00	0.00
OTHER - ParaProfessionals	0.00	0.00	0.00	(25,754.00)	0.00
EMPLOYEE BENEFITS	712,044.92	956,071.00	1,077,764.00	1,043,778.00	956,494.52
BOOKS AND SUPPLIES	371,019.41	245,863.59	231,613.00	80,706.00	78,706.00
SERVICES/OPERATING EXP.	428,180.27	510,198.78	377,348.00	517,519.00	325,450.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO	93,527.18	362,850.00	345,000.00	345,000.00	345,000.00
INDIRECT	27,926.94	61,094.50	79,660.00	71,819.00	34,331.00
<b>TOTAL EXPENDITURES</b>	<b>2,771,253.15</b>	<b>3,730,013.87</b>	<b>3,707,020.00</b>	<b>3,511,561.00</b>	<b>2,981,681.52</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(966,776.33)</b>	<b>(1,836,001.62)</b>	<b>(2,310,215.00)</b>	<b>(2,085,886.00)</b>	<b>(2,123,379.52)</b>
<b>D. OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CONTRIBUTIONS</b>	<b>1,503,656.54</b>	<b>1,864,595.56</b>	<b>2,040,102.00</b>	<b>2,089,708.00</b>	<b>2,131,551.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BLANCE</b>	<b>536,880.21</b>	<b>28,593.94</b>	<b>(270,113.00)</b>	<b>3,822.00</b>	<b>8,171.48</b>
<b>F. FUND BALANCE RESERVES</b>					
BEGINNING BALANCE					
a) as of July 1 - Unaudited	117,548.70	654,428.91	683,022.85	412,909.85	416,731.85
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00
c) as of July 1 - Audited	117,548.70	654,428.91	683,022.85	412,909.85	416,731.85
d) Other Restatements	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance	117,548.70	654,428.91	683,022.85	412,909.85	416,731.85
<b>G. ENDING FUND BALANCE</b>	<b>654,428.91</b>	<b>683,022.85</b>	<b>412,909.85</b>	<b>416,731.85</b>	<b>424,903.33</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	0.00	0.00	0.00	0.00	0.00
Prepaid Items	500.00				
Restricted Programs	653,928.91	683,022.85	412,909.85	416,731.85	424,903.33
b) Assigned Amounts					
Other Assignments	0.00	0.00	0.00	0.00	0.00
Board Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00	0.00
Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00	0.00
c) Unassigned/Unappropriated Amount	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)