California Education Code Section 42131 requires the Napa Valley Unified School District (NVUSD) to submit a budget and two certified financial interim reports per year. The Budget covers the periods from July 1, 2022, through June 30, 2025, and also contains a variety of reports and multi-year financial projections. The purpose of these reports and projections is to outline our Budget, which is our financial plan for the next three years and determine whether or not the District will be able to meet its financial obligations for the next three years. Districts are required to certify one of three statements:

- 1. <u>Positive Certification</u> which means that the district <u>will be able</u> to meet its financial obligations.
- 2. **Qualified Certification** which means that the district **may not be able** to meet its financial obligations if certain events occur.
- 3. <u>Negative Certification</u> which means that the District <u>will not be able</u> to meet its financial obligations.

The Budget is based on a series of critical assumptions as outlined in the following narrative. Based solely on information available as of the publication of this report, the Business Office believes that the Napa Valley Unified School District will be able to meet all existing obligations through June 30, 2025, by reducing expenditures and actively pursuing new revenue, and is thereby presenting a **Positive Certification.** 

### **Background:**

The Budget affords the District's Board, the County Office of Education and the California Department of Education an opportunity to assess how the District is performing financially. Budgets are adopted in June, often before actual funding is known and revisions to the budget are made once the State budget has been adopted. The Budget provides the Board of Education (and the State of California) an opportunity to examine the District's plan for revenues and expenditures for the next three years. The Budget is important in that it should give an accurate but generally conservative picture as to where the District will end each of the three fiscal years. Budgets should be conservative on the revenue side and typically slightly understate revenues due to uncertainty. Generally speaking, the expenses side of a budget should capture the vast majority of anticipated expenses. It is important to note that while it is an accurate picture of the submission of the Budget, and can be used for educated projections, it is only a picture in time and there are many events that may change the outcome.

## Fiscal Conditions and Budget Outlook

There has been unprecedented revenue growth over the last two years. This has largely been due to record state and federal spending, and easing of monetary supply in response to the pandemic. The economic contraction due to covid and the historic economic recovery is unprecedented in terms of speed and size of expansion. As a result of the economic boom that followed the Covid-19 pandemic, revenues for school districts have grown substantially due to big upward swings in taxes and guarantees under Proposition 98.

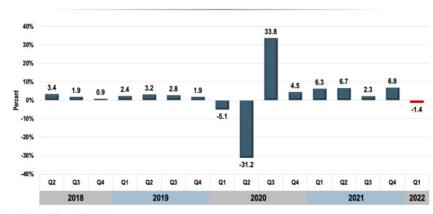
The economic boom is unlikely to continue, and fears of national recession are growing. The Department of Finance and the Legislative Analyst Office still forecast modest growth through 2025-26, but fiscal risks are heightened. Major risks include high inflation, continued global supply chain disruptions, tight labor market, low consumer confidence, possibility of another COVID-19 surge, negative impact of federal monetary policy (stock market volatility), and the Ukraine-Russia war.

Gross domestic product declined by greater than 30% followed by an increase of 30% or a total of a 60% move over two quarters (Figure 1). Unemployment also saw an enormous swing. Unemployment rates initially doubled, but are now close to pre-pandemic levels. Inflation is the highest it has been since the 1980's and is one of the greatest challenges for our economy (Figure 2).

Figure 1

# **Economic Outlook**

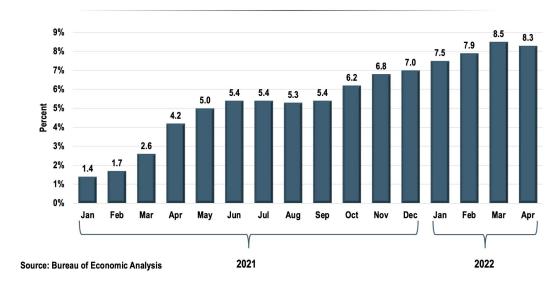
### **Gross Domestic Product**



Source: Bureau of Economic Analysis

Figure 2

## Inflation



## **Major Initiatives and Budget Assumptions**

The major initiatives in the proposed budget include additional funding under the local control funding formula for transitional kindergarten, a cost of living adjustment of 6.56%, a three year average daily attendance calculation to help slow the impact of declining enrollment, Expanded Learning Program funds for after school programming, funding for universal meals, money for routine restricted maintenance, and additional funding for special education. There may also be an additional increase to base funding. However, the legislature has not finalized the details.

## **Reserve Background**

Due to a number of high profile school district bankruptcies, school districts are required to keep a minimum a reserve equal to 3% of expenses for the current year and two projected years in their multi year projection for their budget. If school districts fall below this number they are subject to state takeover.

A 3% reserve in the current year isn't near enough for a school district to safely operate and is equal to less than 2 weeks worth of expenses. This is especially dangerous when a district has declining enrollment or economic uncertainty. Having a low reserve forces school districts to lay off employees, close schools, and cut programs much faster than they would if they had more reserves. In our own particular case, we were forced to do all three, but were able to defer the closure of Harvest for an additional year due to our reserves.

As a benchmark, the average unified school district has a reserve of 22% or about 4 months expenses. During the first year of the pandemic, the Governor initially proposed a 10% cut to the education budget during the first year of the pandemic. This would have bankrupted many districts as reserves were much lower at the beginning of the pandemic.

School districts such as Napa that have a high tax base, get the majority of their unrestricted funds in the form of property taxes twice a year. As a result, they end up having to borrow money through the form of a Tax Revenue Anticipation Note to make sure they have the cash to pay their bills throughout the year. With increasing interest rates, the cost of borrowing these funds has become much more expensive. Having

sufficient reserves helps offset the need to borrow and reduce interest costs. This leaves additional money for employees and programs.

## **History of Reserve Cap**

Late in the 2016 Budget cycle, the California Teachers Association along with former Governor Jerry Brown, added language to the budget that would cap school district reserves at 10% when the state had a reserve of 3%. This will be triggered for the 2022-23 budget.

Leaders in education countered that this new law would lead to school district bankruptcies and organized to have the law repealed as reserves are one time money and should be used for one time expenses or to buy a school district time to reduce expenses and return to having a balanced budget. This work was led by the California School Boards Association, Association of California School Administrators, the California Association of School Business Officials, the California State PTA and the League of Women Voters.

Instead of completely reversing the bill, both sides settled on additional language that completely nullified the "Reserve Cap" by allowing school districts to exclude all reserves committed by board action. This compromise gave both sides what they needed, but created a potential communication issue.

## **Impact on NVUSD**

The table below illustrates the impact of the new law on NVUSD.

Budget Unrestricted Summary						
	2022-23	2023-2024	2024-25			
	Base Year	<u>Year 2</u>	Year 3			
Revenue	\$179,453,648	\$184,285,472	\$184,579,137			
Expense	\$179,219,325	\$189,272,508	\$192,957,475			
Net Increase (Decrease) in Fund Balance	\$ 234,323	\$ (4,987,036)	\$ (8,378,338)			
Reserve for Economic Uncertainty (9789)	\$ 22,854,974	\$ 17,867,937	\$ 9,489,600			
Reserve Percentage After Committed	9.82%	7.67%	4.00%			
3% Reserve Requirement Met (Yes or No)	Yes	Yes	Yes			
7.5% District Reserve Requirement Met (Yes or No)	Yes Yes		Yes			
	•					

This summary assumes that LCFF funding will increase via a funded COLA of 6.56% in 2022-23, 5.38% in 2023-24, 4.02% in 2024-25. CPI index as recommended by the Dartboard was used to estimate the cost increases due to record inflationary pressures. Funding was put aside for NVUSD compensation formula.

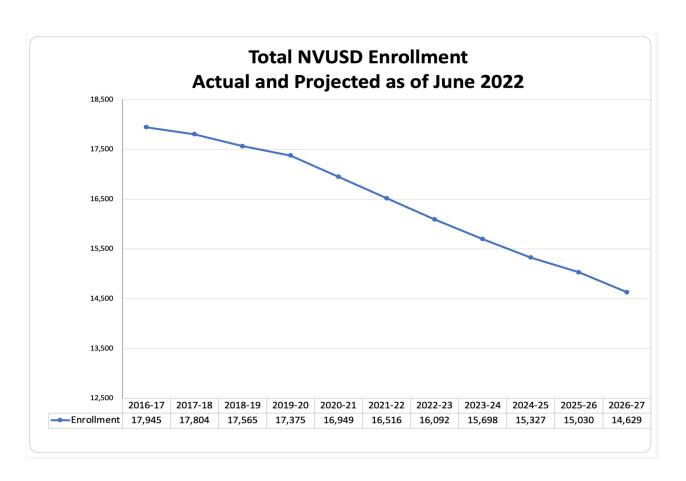
The table below illustrates our reserves prior to committing them.

Budget Unrestricted Summary						
	2022-23	2023-2024	2024-25			
	Base Year	<u>Year 2</u>	<u>Year 3</u>			
Revenue	\$179,453,648	\$184,285,472	\$184,579,137			
Expense	\$179,219,325	\$189,272,508	\$192,957,475			
Net Increase (Decrease) in Fund Balance	\$ 234,323	\$ (4,987,036)	\$ (8,378,338)			
Reserve for Economic Uncertainty (9789)	\$ 42,854,974	\$ 37,867,937	\$ 29,489,600			
Committed for Continued District Operations in a						
Declining Enrollment Enviroment (9760)	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000			
Reserve Percentage Prior to Committed	18.41%	16.25%	12.44%			
Reserve Percentage After Committed	9.82%	7.67%	4.00%			
3% Reserve Requirement Met (Yes or No)	Yes	Yes	Yes			
7.5% District Reserve Requirement Met (Yes or No)	Yes	Yes	Yes			
	•					

This summary assumes that LCFF funding will increase via a funded COLA of 6.56% in 2022-23, 5.38% in 2023-24, 4.02% in 2024-25. CPI index as recommended by the Dartboard was used to estimate the cost increases due to record inflationary pressures. Funding was put aside for NVUSD compensation formula.

### **Enrollment Decline**

Enrollment has declined significantly in NVUSD and is anticipated to continue to decline for the foreseeable future. Declining birth rates across the state and Napa Valley indicate that smaller and smaller cohorts of students are entering K-12 schools. The high cost of housing has caused a migration to less expensive areas in California and a movement out of state. Napa Valley is especially impacted by this statewide trend as the local economy does not produce enough high paying jobs to afford housing in the valley. As a result, Napa Valley is one of the least affordable places to live in California. NVUSD responded to declining enrollment by closing two elementary schools for the 2020-21 school year and will close Harvest Middle School in 2022-23. Closure of additional elementary schools will likely need to occur during this three year budget cycle given the over 2,000 student decline anticipated by 2023-24. A thorough re-examination of enrollment will need to occur in the fall. There is still a great deal of enrollment uncertainty due to the pandemic.



California primarily collects taxes from Personal Income Tax, Capital Gains, Sales and Use Tax, and Corporate Tax, with a focus on moderate to high income earners. The vast majority of the Personal Income Taxes are paid by high income earners who, as a group, did very well from an economic standpoint. Corporations, especially those in the technology sector, did exceptionally well. Capital Gains were also exceptionally high due to new records in the stock market and a booming real estate market. State tax receipts have substantially improved and exceeded expectations prior to the pandemic. As a result, revenue expectations at the state level continue to break records and exceed expectations. However, recent stock market and earnings activities indicate a likely economic contraction will occur in the near future.

## **Unpredictable Nature of Budgeting**

Because there can be many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time financial reports are approved. The Budget, therefore, should be considered a "snapshot in time" of the financial plan of the District on the date it is approved. As the school year progresses, variables change and the budget will be updated by staff. Due to the impact of Covid-19 on the State Budget, there is a great deal of uncertainty regarding budget assumptions.

### **Conclusion**

It is the recommendation of staff that the Budget for 2022-23, be approved by the Board with a **positive certification.** 

	ANNUAL BUDGET REPORT: July 1, 2022 Budget Adoption					
x		Insert "X" in applicable boxes:  This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.				
		Budget available for inspectio	n at:	Public Heari	na:	
		Place:	Napa Valley Unified School District		2425 Jefferson Street, Napa, CA 94558	
		Date:	May 27, 2022	Date:	June 09, 2022	
				Time:	07:00 PM	
		Adoption Date:	June 23, 2022			
		Signed:	Clerk/Secretary of the Governing Board (Original signature			
			required)			
		Contact person for additional	information on the budget repo	orts:		
		Name:	Jenna Burrows	Telephone:	707.253.3441	
		Title:	Executive Director Fiscal Services	E-mail:	jburrows@nv usd.org	

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Av erage Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
CRITERIA AND STANDARDS (continued)			Met	Not Met
				ME

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		x
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		x
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	х	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	х	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x

			•	
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	х	
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		×
		If yes, are they lifetime benefits?	х	$^{\dagger}$
		If yes, do benefits continue beyond age 65?	х	
		If yes, are benefits funded by pay-as- you-go?		)
S7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	T
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		,
		Classified? (Section S8B, Line 1)		7
		Management/supervisor/confidential? (Section S8C, Line 1)		,
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing  board adopt an LCAP or an update to the LCAP effective for the budget year?		,
		<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 23,	202
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		,
ADDITIONAL FISCAL INDICATORS			No	Ye
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		,
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
ADDITIONAL FISCAL INDICATORS (continu	ed)		No	Ye
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	I
А7	Independent Financial Sy stem	Is the district's financial system independent from the county office system?	х	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

## Napa Valley Unified Napa County

### 2022-23 Budget, July 1 Workers' Compensation Certification

28662660000000 Form CC D8BA2XYPPE(2022-23)

ANNUAL CERTIFICATION REGARD	ING SELF-INSURED WORKERS' C	OMPENSATION CLAIMS	
insured for workers' compensation claboard of the school district regarding	aims, the superintendent of the school the estimated accrued but unfunded	vidually or as a member of a joint power of district annually shall provide informal cost of those claims. The governing bo any, that it has decided to reserve in its	tion to the governing ard annually shall
To the County Superintendent of Schools:			
	Our district is self-insured for work Section 42141(a):	ers' compensation claims as defined in	Education Code
	•	Total liabilities actuarially determined:	\$
		Less: Amount of total liabilities reserved in budget:	\$
		Estimated accrued but unfunded liabilities:	\$ 0.00
x	This school district is self-insured the following information:	for workers' compensation claims throug	h a JPA, and offers
	This school district is not self-insur	red for workers' compensation claims.	
Signed			Date of Un Date of 23, Meeting: 2022
Clerk/Secretary of th	e Gov erning Board		
(Original signat	ure required)		
For additional information on this cert	ification, please contact:		
Name:		Jenna Burrows	
Title:		Executive Director Fiscal Services	
Telephone:		707.253.3441	
E-mail:		jburrows@nv usd.org	

IPA County A. DISTRICT ADA D8BA2XYPPE(3					(	
	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
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,037.90	15,037.90	16,620.76	15,278.45	15,278.45	15,879.08
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)	15,037.90	15,037.90	16,620.76	15,278.45	15,278.45	15,879.08
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

	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)	15,037.90	15,037.90	16,620.76	15,278.45	15,278.45	15,879.08
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 Budget		
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							
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 Budget			
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			•				
Charter schools reporting SACS f	inancial data separately from the	neir 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.	г				
1. Total Charter School Regular ADA							
2. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juv enile 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							
through C3e) 4. TOTAL CHARTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	
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	NDA corresponding to SACS	financial data reported in Fu	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)]							

	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											
<ul><li>b. Special Education-Special</li><li>Day Class</li></ul>											
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					

			20	21-22 Estimated Actual	s		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	169,710,123.00	11,141,980.00	180,852,103.00	175,426,085.00	12,944,889.00	188,370,974.00	4.2%
2) Federal Revenue		8100-8299	426,399.00	35,212,692.31	35,639,091.31	0.00	14,836,902.00	14,836,902.00	-58.4%
3) Other State Revenue		8300-8599	4,211,719.00	26,943,594.00	31,155,313.00	3,262,376.00	22,996,971.00	26,259,347.00	-15.7%
4) Other Local Revenue		8600-8799	6,721,986.00	3,288,904.55	10,010,890.55	765,187.00	1,262,744.00	2,027,931.00	-79.7%
5) TOTAL, REVENUES			181,070,227.00	76,587,170.86	257,657,397.86	179,453,648.00	52,041,506.00	231,495,154.00	-10.2%
B. EXPENDITURES									•
1) Certificated Salaries		1000-1999	73,230,039.83	23,396,428.17	96,626,468.00	76,363,596.00	21,330,703.00	97,694,299.00	1.1%
2) Classified Salaries		2000-2999	21,076,477.68	13,893,075.57	34,969,553.25	23,880,302.00	12,569,553.00	36,449,855.00	4.2%
3) Employ ee Benefits		3000-3999	30,920,079.29	20,497,612.82	51,417,692.11	36,191,530.00	20,221,277.00	56,412,807.00	9.7%
4) Books and Supplies		4000-4999	5,885,205.82	31,412,455.77	37,297,661.59	4,024,270.00	4,610,991.00	8,635,261.00	-76.8%
5) Services and Other Operating Expenditures		5000-5999	17,072,108.87	21,347,834.55	38,419,943.42	15,991,011.00	17,999,992.00	33,991,003.00	-11.5%
6) Capital Outlay		6000-6999	1,026,668.51	416,731.00	1,443,399.51	30,000.00	25,000.00	55,000.00	-96.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	28,580.00	0.00	28,580.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,156,742.00)	4,755,360.00	(401,382.00)	(4,738,710.00)	4,307,670.00	(431,040.00)	7.4%
9) TOTAL, EXPENDITURES			144,082,418.00	115,719,497.88	259,801,915.88	151,741,999.00	81,065,186.00	232,807,185.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,987,809.00	(39,132,327.02)	(2,144,518.02)	27,711,649.00	(29,023,680.00)	(1,312,031.00)	-38.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,281,035.00	(10,425,553.02)	(2,144,518.02)	234,323.00	(1,546,354.00)	(1,312,031.00)	-38.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,615,616.00	17,239,778.89	51,855,394.89	42,896,651.00	1,594,443.87	44,491,094.87	-14.2%

			202	21-22 Estimated Actual	s		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)			34,615,616.00	17,239,778.89	51,855,394.89	42,896,651.00	1,594,443.87	44,491,094.87	-14.2%
d) Other Restatements		9795	0.00	(5,219,782.00)	(5,219,782.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,615,616.00	12,019,996.89	46,635,612.89	42,896,651.00	1,594,443.87	44,491,094.87	-4.6%
2) Ending Balance, June 30 (E + F1e)			42,896,651.00	1,594,443.87	44,491,094.87	43,130,974.00	48,089.87	43,179,063.87	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Rev olv ing Cash		9711	89,650.00	0.00	89,650.00	89,000.00	0.00	89,000.00	-0.7%
Stores		9712	125,770.32	0.00	125,770.32	185,000.00	0.00	185,000.00	47.1%
Prepaid Items		9713	1,899.00	0.00	1,899.00	2,000.00	0.00	2,000.00	5.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,594,443.87	1,594,443.87	0.00	48,089.87	48,089.87	-97.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	New
Continued District Operations in Declining Enrollment Environment	0000	9760			0.00	20,000,000.00		20,000,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	42,679,331.68	0.00	42,679,331.68	22,854,974.00	0.00	22,854,974.00	-46.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	103,107,106.86	(4,114,893.50)	98,992,213.36				
Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	89,650.00	0.00	89,650.00				
d) with Fiscal Agent/Trustee		9135	88,752.00	0.00	88,752.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Inv estments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	60,994.97	133,834.37	194,829.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

California Department of Education SACS Web System
System Version: SACS V1
Form Version: 2

Printed: 6/2/2022 3:16:34 PM
Form Last Revised: 6/2/2022 4:44:21 AM -07:00
Submission Number: D8BA2XYPPE

		202	21-22 Estimated Actuals	s		2022-23 Budget		
Description Resource	Object e 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
6) Stores	9320	125,770.32	0.00	125,770.32				
7) Prepaid Expenditures	9330	1,899.00	0.00	1,899.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		103,474,173.15	(3,981,059.13)	99,493,114.02				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES								
1) Accounts Payable	9500	5,595,457.15	0.00	5,595,457.15				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	22,702.89	0.00	22,702.89				
4) Current Loans	9640	17,500,000.00	0.00	17,500,000.00				
5) Unearned Revenue	9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		23,118,160.04	0.00	23,118,160.04				
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)		80,356,013.11	(3,981,059.13)	76,374,953.98				
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011	58,119,126.00	0.00	58,119,126.00	52,423,851.00	0.00	52,423,851.00	-9.8%
Education Protection Account State Aid - Current Year	8012	3,326,288.00	0.00	3,326,288.00	3,177,771.00	0.00	3,177,771.00	-4.5%
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	454,200.00	0.00	454,200.00	459,332.00	0.00	459,332.00	1.1%
Timber Yield Tax	8022	11,793.00	0.00	11,793.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes	8029	1,447.00	0.00	1,447.00	0.00	0.00	0.00	-100.0%
County & District Taxes								
Secured Roll Taxes	8041	134,465,300.00	0.00	134,465,300.00	140,186,126.00	0.00	140,186,126.00	4.3%
Unsecured Roll Taxes	8042	5,444,500.00	0.00	5,444,500.00	5,318,162.00	0.00	5,318,162.00	-2.3%
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			20	21-22 Estimated Actual	s		2022-23 Budget		1
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
Supplemental Taxes		8044	2,212,100.00	0.00	2,212,100.00	3,872,052.00	0.00	3,872,052.00	75.0%
Education Revenue Augmentation Fund (ERAF)		8045	(32,808,338.00)	0.00	(32,808,338.00)	(28,118,690.00)	0.00	(28,118,690.00)	-14.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	132,855.00	0.00	132,855.00	0.00	0.00	0.00	-100.0%
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)									
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			171,359,271.00	0.00	171,359,271.00	177,318,604.00	0.00	177,318,604.00	3.5%
LCFF Transfers									
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	(1,649,148.00)	0.00	(1,649,148.00)	(1,892,519.00)	0.00	(1,892,519.00)	14.8%
Property Taxes Transfers		8097	0.00	11,141,980.00	11,141,980.00	0.00	12,944,889.00	12,944,889.00	16.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			169,710,123.00	11,141,980.00	180,852,103.00	175,426,085.00	12,944,889.00	188,370,974.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,200,623.00	3,200,623.00	0.00	3,200,623.00	3,200,623.00	0.0%
Special Education Discretionary Grants		8182	0.00	205,216.00	205,216.00	0.00	962,169.00	962,169.00	368.9%
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	418,399.00	0.00	418,399.00	0.00	0.00	0.00	-100.0%
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		2,023,237.07	2,023,237.07		1,478,618.00	1,478,618.00	-26.9%
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		656,764.57	656,764.57		297,230.00	297,230.00	-54.7%
Title III, Part A, Immigrant Student Program	4201	8290		50,047.65	50,047.65		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		579,764.25	579,764.25		415,303.00	415,303.00	-28.4%

			20	21-22 Estimated Actual	s		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
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,287,121.82	1,287,121.82		410,914.00	410,914.00	-68.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,000.00	27,209,917.95	27,217,917.95	0.00	8,072,045.00	8,072,045.00	-70.3%
TOTAL, FEDERAL REVENUE			426,399.00	35,212,692.31	35,639,091.31	0.00	14,836,902.00	14,836,902.00	-58.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		893,934.00	893,934.00		929,713.00	929,713.00	4.0%
Prior Years	6500	8319		16,773.00	16,773.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	396,984.00	396,984.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	722,310.00	0.00	722,310.00	703,712.00	0.00	703,712.00	-2.6%
Lottery - Unrestricted and Instructional Materials		8560	2,989,943.00	779,306.00	3,769,249.00	2,558,664.00	1,020,326.00	3,578,990.00	-5.0%
Tax Relief Subventions									·
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subv entions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		235,635.00	235,635.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	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	0.0%

			202	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 State Revenue	All Other	8590	499,466.00	24,620,962.00	25,120,428.00	0.00	21,046,932.00	21,046,932.00	-16.2%
TOTAL, OTHER STATE REVENUE			4,211,719.00	26,943,594.00	31,155,313.00	3,262,376.00	22,996,971.00	26,259,347.00	-15.7%
OTHER LOCAL REVENUE									
Other Local Revenue									"
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	523,000.00	523,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									.,
Sale of Equipment/Supplies		8631	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	257,180.00	0.00	257,180.00	420,755.00	0.00	420,755.00	63.6%
Interest		8660	620,000.00	0.00	620,000.00	0.00	0.00	0.00	-100.0%
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									"
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	243,850.00	177,657.00	421,507.00	161,996.00	69,230.00	231,226.00	-45.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	157,000.00	0.00	157,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									"
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Department of Education SACS Web System
System Version: SACS V1
Form Version: 2

Printed: 6/2/2022 3:16:34 PM
Form Last Revised: 6/2/2022 4:44:21 AM -07:00
Submission Number: D8BA2XYPPE

			20	21-22 Estimated Actual	ls		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
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,443,956.00	2,588,247.55	8,032,203.55	182,436.00	1,193,514.00	1,375,950.00	-82.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,721,986.00	3,288,904.55	10,010,890.55	765,187.00	1,262,744.00	2,027,931.00	-79.7%
TOTAL, REVENUES			181,070,227.00	76,587,170.86	257,657,397.86	179,453,648.00	52,041,506.00	231,495,154.00	-10.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,711,386.83	17,045,224.17	76,756,611.00	63,939,349.00	15,360,590.00	79,299,939.00	3.3%
Certificated Pupil Support Salaries		1200	3,871,903.00	3,432,873.00	7,304,776.00	3,322,887.00	3,207,947.00	6,530,834.00	-10.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,539,054.00	1,086,460.00	8,625,514.00	7,275,613.00	972,269.00	8,247,882.00	-4.4%
Other Certificated Salaries		1900	2,107,696.00	1,831,871.00	3,939,567.00	1,825,747.00	1,789,897.00	3,615,644.00	-8.2%
TOTAL, CERTIFICATED SALARIES			73,230,039.83	23,396,428.17	96,626,468.00	76,363,596.00	21,330,703.00	97,694,299.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	716,003.00	7,321,102.07	8,037,105.07	906,519.00	6,590,988.00	7,497,507.00	-6.7%
Classified Support Salaries		2200	10,391,630.00	4,474,540.00	14,866,170.00	10,665,047.00	4,294,838.00	14,959,885.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,754,293.00	747,275.00	2,501,568.00	2,309,154.00	534,072.00	2,843,226.00	13.7%
Clerical, Technical and Office Salaries		2400	7,553,783.22	1,200,711.00	8,754,494.22	7,735,941.00	948,679.00	8,684,620.00	-0.8%
Other Classified Salaries		2900	660,768.46	149,447.50	810,215.96	2,263,641.00	200,976.00	2,464,617.00	204.2%
TOTAL, CLASSIFIED SALARIES			21,076,477.68	13,893,075.57	34,969,553.25	23,880,302.00	12,569,553.00	36,449,855.00	4.2%

			2021-22 Estimated Actuals 2022-23 Budget						
			20	Louinated Actual	Total Fund			Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
EMPLOYEE BENEFITS									<u> </u>
STRS		3101-3102	12,043,642.00	12,584,544.45	24,628,186.45	14,529,714.00	12,872,986.00	27,402,700.00	11.3%
PERS		3201-3202	4,625,506.00	3,032,064.55	7,657,570.55	5,869,509.00	3,099,239.00	8,968,748.00	17.1%
OASDI/Medicare/Alternative		3301-3302	2,568,715.30	1,410,345.49	3,979,060.79	2,819,260.00	1,258,847.00	4,078,107.00	2.5%
Health and Welfare Benefits		3401-3402	6,475,536.03	1,741,648.52	8,217,184.55	6,616,237.00	1,946,901.00	8,563,138.00	4.2%
Unemployment Insurance		3501-3502	436,128.35	694,753.53	1,130,881.88	1,678,486.00	159,141.00	1,837,627.00	62.5%
Workers' Compensation		3601-3602	1,542,278.61	607,993.56	2,150,272.17	1,422,553.00	479,837.00	1,902,390.00	-11.5%
OPEB, Allocated		3701-3702	1,452,524.00	287,684.72	1,740,208.72	1,657,972.00	276,996.00	1,934,968.00	11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	1,775,749.00	138,578.00	1,914,327.00	1,597,799.00	127,330.00	1,725,129.00	-9.9%
TOTAL, EMPLOYEE BENEFITS			30,920,079.29	20,497,612.82	51,417,692.11	36,191,530.00	20,221,277.00	56,412,807.00	9.7%
BOOKS AND SUPPLIES									<u>'</u> '
Approved Textbooks and Core Curricula Materials		4100	91,260.00	4,307,881.00	4,399,141.00	2,000.00	1,140,326.00	1,142,326.00	-74.0%
Books and Other Reference Materials		4200	120,707.87	154,228.31	274,936.18	29,520.00	129,900.00	159,420.00	-42.0%
Materials and Supplies		4300	5,530,882.07	26,439,584.77	31,970,466.84	3,894,375.00	3,244,705.00	7,139,080.00	-77.7%
Noncapitalized Equipment		4400	142,355.88	510,761.69	653,117.57	98,375.00	96,060.00	194,435.00	-70.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,885,205.82	31,412,455.77	37,297,661.59	4,024,270.00	4,610,991.00	8,635,261.00	-76.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,277,202.62	12,651,578.00	14,928,780.62	1,812,335.00	13,862,686.00	15,675,021.00	5.0%
Travel and Conferences		5200	251,495.00	543,943.00	795,438.00	308,976.00	176,725.00	485,701.00	-38.9%
Dues and Memberships		5300	109,377.00	33,534.00	142,911.00	60,532.00	4,040.00	64,572.00	-54.8%
Insurance		5400 - 5450	2,922,849.00	0.00	2,922,849.00	2,912,049.00	0.00	2,912,049.00	-0.4%
Operations and Housekeeping Services		5500	4,496,221.00	86,550.00	4,582,771.00	4,485,000.00	68,000.00	4,553,000.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,632.89	311,192.00	788,824.89	467,312.00	351,350.00	818,662.00	3.8%
Transfers of Direct Costs		5710	217,541.02	(217,541.02)	0.00	285,143.00	(285,143.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(175.00)	(750.00)	(925.00)	(6,320.00)	0.00	(6,320.00)	583.2%
Professional/Consulting Services and Operating Expenditures		5800	5,724,658.95	7,811,957.57	13,536,616.52	5,085,404.00	3,819,784.00	8,905,188.00	-34.2%
Communications		5900	595,306.39	127,371.00	722,677.39	580,580.00	2,550.00	583,130.00	-19.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,072,108.87	21,347,834.55	38,419,943.42	15,991,011.00	17,999,992.00	33,991,003.00	-11.5%
CAPITAL OUTLAY									"
Land		6100	31,111.00	0.00	31,111.00	0.00	0.00	0.00	-100.0%
Outroute Boundary Lated Coltra								D : - I I - 0/0/0000	0.40.04.014

California Department of Education SACS Web System
System Version: SACS V1
Form Version: 2

Printed: 6/2/2022 3:16:34 PM Form Last Revised: 6/2/2022 4:44:21 AM -07:00 Submission Number: D8BA2XYPPE

			20	21-22 Estimated Actual	s		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
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	141,417.00	8,680.00	150,097.00	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	14,640.51	318,952.43	333,592.94	30,000.00	25,000.00	55,000.00	-83.5%
Equipment Replacement		6500	839,500.00	89,098.57	928,598.57	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,026,668.51	416,731.00	1,443,399.51	30,000.00	25,000.00	55,000.00	-96.2%
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	17,580.00	0.00	17,580.00	0.00	0.00	0.00	-100.0%
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	11,000.00	0.00	11,000.00	0.00	0.00	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									,"
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									

			20	21-22 Estimated Actual	s		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
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,580.00	0.00	28,580.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,755,360.00)	4,755,360.00	0.00	(4,307,670.00)	4,307,670.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(401,382.00)	0.00	(401,382.00)	(431,040.00)	0.00	(431,040.00)	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,156,742.00)	4,755,360.00	(401,382.00)	(4,738,710.00)	4,307,670.00	(431,040.00)	7.4%
TOTAL, EXPENDITURES			144,082,418.00	115,719,497.88	259,801,915.88	151,741,999.00	81,065,186.00	232,807,185.00	-10.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									-"
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	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	(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%

			2021-22 Estimated Actuals				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	169,710,123.00	11,141,980.00	180,852,103.00	175,426,085.00	12,944,889.00	188,370,974.00	4.2%
2) Federal Revenue		8100-8299	426,399.00	35,212,692.31	35,639,091.31	0.00	14,836,902.00	14,836,902.00	-58.4%
3) Other State Revenue		8300-8599	4,211,719.00	26,943,594.00	31,155,313.00	3,262,376.00	22,996,971.00	26,259,347.00	-15.7%
4) Other Local Revenue		8600-8799	6,721,986.00	3,288,904.55	10,010,890.55	765,187.00	1,262,744.00	2,027,931.00	-79.7%
5) TOTAL, REVENUES			181,070,227.00	76,587,170.86	257,657,397.86	179,453,648.00	52,041,506.00	231,495,154.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)									•
1) Instruction	1000-1999		85,722,499.62	80,621,757.10	166,344,256.72	95,328,075.00	53,832,524.00	149,160,599.00	-10.3%
2) Instruction - Related Services	2000-2999		19,536,246.77	9,477,876.26	29,014,123.03	17,450,488.00	7,274,174.00	24,724,662.00	-14.8%
3) Pupil Services	3000-3999		10,834,146.26	9,073,496.28	19,907,642.54	9,424,253.00	7,332,866.00	16,757,119.00	-15.8%
4) Ancillary Services	4000-4999		1,516,630.00	232,183.24	1,748,813.24	1,513,910.00	(191,745.00)	1,322,165.00	-24.4%
5) Community Services	5000-5999		119,326.00	112.00	119,438.00	0.00	125,908.00	125,908.00	5.4%
6) Enterprise	6000-6999		0.00	9,669.00	9,669.00	0.00	733,241.00	733,241.00	7,483.4%
7) General Administration	7000-7999		9,530,037.35	6,530,997.00	16,061,034.35	11,662,847.00	5,211,913.00	16,874,760.00	5.1%
8) Plant Services	8000-8999		16,638,108.00	9,773,407.00	26,411,515.00	16,362,426.00	6,746,305.00	23,108,731.00	-12.5%
9) Other Outgo	9000-9999	Except 7600- 7699	185,424.00	0.00	185,424.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			144,082,418.00	115,719,497.88	259,801,915.88	151,741,999.00	81,065,186.00	232,807,185.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,987,809.00	(39,132,327.02)	(2,144,518.02)	27,711,649.00	(29,023,680.00)	(1,312,031.00)	-38.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,706,774.00)	28,706,774.00	0.00	(27,477,326.00)	27,477,326.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,281,035.00	(10,425,553.02)	(2,144,518.02)	234,323.00	(1,546,354.00)	(1,312,031.00)	-38.8%
F. FUND BALANCE, RESERVES								_	
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,615,616.00	17,239,778.89	51,855,394.89	42,896,651.00	1,594,443.87	44,491,094.87	-14.2%

			1			I			
			2021-22 Estimated Actuals			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
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)			34,615,616.00	17,239,778.89	51,855,394.89	42,896,651.00	1,594,443.87	44,491,094.87	-14.2%
d) Other Restatements		9795	0.00	(5,219,782.00)	(5,219,782.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,615,616.00	12,019,996.89	46,635,612.89	42,896,651.00	1,594,443.87	44,491,094.87	-4.6%
2) Ending Balance, June 30 (E + F1e)			42,896,651.00	1,594,443.87	44,491,094.87	43,130,974.00	48,089.87	43,179,063.87	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	89,650.00	0.00	89,650.00	89,000.00	0.00	89,000.00	-0.7%
Stores		9712	125,770.32	0.00	125,770.32	185,000.00	0.00	185,000.00	47.1%
Prepaid Items		9713	1,899.00	0.00	1,899.00	2,000.00	0.00	2,000.00	5.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,594,443.87	1,594,443.87	0.00	48,089.87	48,089.87	-97.0%
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	20,000,000.00	0.00	20,000,000.00	New
Continued District Operations in Declining Enrollment Environment	0000	9760			0.00	20,000,000.00		20,000,000.00	
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	42,679,331.68	0.00	42,679,331.68	22,854,974.00	0.00	22,854,974.00	-46.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	815,259.00	0.00
7085	Learning Communities for School Success Program	207,133.28	34,815.28
7425	Expanded Learning Opportunities (ELO) Grant	308,082.59	2,074.59
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	252,769.00	0.00
9010	Other Restricted Local	11,200.00	11,200.00
Total, Restricted Balance		1,594,443.87	48,089.87

Napa Valley Unified School District		
Adopted Budget 2022/2023		
Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended R	eserves.	
Education Code Section 42127(2)(B and C) require a statement of reasons that substantiate the need for assigned and balances in excess of the minimum reserve standard for economic uncertainties.	unassign	ed ending fund
Combined Assigned/Unappropriated Ending Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)		
Combined Assigned/Unappropriated Ending Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)		2022/2023
		2022/2023 Amount
	\$	Amount
Fund 01 General Fund, Form 01		Amount 22,854,974
Fund 01 General Fund, Form 01  Total Assigned and Unassigned Ending Fund Balances:		Amount 22,854,974 3.0%
Total Assigned and Unassigned Ending Fund Balances: District Standard Reserve Level:	\$	Amount 22,854,974 3.0% 6,984,216
Fund 01 General Fund, Form 01  Total Assigned and Unassigned Ending Fund Balances:  District Standard Reserve Level:  Less District Minimum Recommended Reserve for Economic Uncertainties:  Remaining Balance to Substantiate Need:	\$	Amount  22,854,974  3.09  6,984,216
Fund 01 General Fund, Form 01  Total Assigned and Unassigned Ending Fund Balances:  District Standard Reserve Level:  Less District Minimum Recommended Reserve for Economic Uncertainties:  Remaining Balance to Substantiate Need:	\$	Amount 22,854,974 3.0% 6,984,216
Fund 01 General Fund, Form 01  Total Assigned and Unassigned Ending Fund Balances:  District Standard Reserve Level:  Less District Minimum Recommended Reserve for Economic Uncertainties:	\$ \$ <b>\$</b>	•

### 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

lapa County	Expend	D8BA2XYPPE(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	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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.09
D. OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	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			0.00	0.00	0.09
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	0.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.09
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0
Components of Ending Fund Balance					
alifornia Danastment of Education			Deint		0 0 47 00 5

### 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriate Amount	d	9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	714,455.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	9,616.57		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00	]	
4) Due from Grantor Governmen	t	9290	0.00	1	
5) Due from Other Funds		9310	0.00	1	
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00	1	
9) TOTAL, ASSETS			724,072.23	1	
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resource	es	9490	0.00		
2) TOTAL, DEFERRED OUTFLO	WS		0.00	1	
I. LIABILITIES				1	
1) Accounts Payable		9500	741,207.50		
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Unearned Revenues		9650	0.00	1	
6) TOTAL, LIABILITIES			741,207.50	1	

### 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

tapa County	Expendi	itures by Object		DODAZA	IPPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	1	
K. FUND EQUITY				1	
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(17,135.27)		
REVENUES				<u>.                                    </u>	
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair			0.00	0.00	0.070
Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
, r				1,	

# 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

apa County	Expendi	D0BAZX1FFE(2022-23			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	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					
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	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS				Ī	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(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%

Napa Valley Unified Napa County

# 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

28662660000000 Form 08 D8BA2XYPPE(2022-23)

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

# 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

ара Соинту	Expenditures	by Function		DOBAZA	IPPE(2022-23
Description	scription 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		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%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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 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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			1		
1) Beginning Fund Balance			1		
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
•					

# 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	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	d	9790	0.00	0.00	0.0

Napa Valley Unified Napa County

# 2022-23 Budget, July 1 Student Activity Special Revenue Fund Restricted Detail

28662660000000 Form 08 D8BA2XYPPE(2022-23)

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

					1
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	286,373.00	254,766.00	-11.0%
3) Other State Revenue		8300-8599	2,730,507.00	2,870,584.00	5.1%
4) Other Local Revenue		8600-8799	363,433.06	165,072.00	-54.6%
5) TOTAL, REVENUES			3,380,313.06	3,290,422.00	-2.7%
B. EXPENDITURES	-				
1) Certificated Salaries		1000-1999	1,353,961.00	1,115,208.00	-17.6%
2) Classified Salaries		2000-2999	818,756.00	820,493.00	0.2%
3) Employ ee Benefits		3000-3999	766,159.00	755,748.00	-1.4%
4) Books and Supplies		4000-4999	392,801.83	198,719.00	-49.4%
5) Services and Other Operating Expenditures		5000-5999	757,887.98	276,239.00	-63.6%
6) Capital Outlay		6000-6999	38,600.00	0.00	-100.0%
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	165,762.00	124,015.00	-25.2%
9) TOTAL, EXPENDITURES			4,293,927.81	3,290,422.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(913,614.75)	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(813,014.73)	0.00	-100.076
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699			
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%
			0.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES			(913,614.75)	0.00	-100.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	913,614.75	0.00	-100.0%
b) Audit Adjustments		9793			
•		9193	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements		9795	913,614.75	0.00	-100.0%
,		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			913,614.75	0.00	-100.0%
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	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 Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	647,262.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
California Danastment of Education					/2022 2:10:05 DM

Napa County	Expenditures by Ob			D6BA2X1PPE(2022-23	
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		
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			647,262.66		
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	37.51		
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			37.51		
J. DEFERRED INFLOWS OF RESOURCES			67.61		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
(G9 + H2) - (I6 + J2)			647,225.15		
LCFF SOURCES			047,223.13		
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		8099			
			0.00	0.00	0.0%
FEDERAL REVENUE		8285	0.00	0.00	0.00
Interagency Contracts Between LEAs		6263	0.00	0.00	0.0%
Pass-Through Revenues from		0007			
Federal Sources	0500 0500	8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	286,373.00	254,766.00	-11.0%
TOTAL, FEDERAL REVENUE			286,373.00	254,766.00	-11.0%
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	2,628,050.00	2,768,127.00	5.3%
All Other State Revenue	All Other	8590	102,457.00	102,457.00	0.0%
TOTAL, OTHER STATE REVENUE			2,730,507.00	2,870,584.00	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,800.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,084.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	94,429.00	61,490.00	-34.9%
Interagency Services		8677	263,120.06	103,582.00	-60.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
			I 5.30	3.30	1

TURN OF 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	apa County	Expenditures by O	DJ COL	<del> </del>		D0BA2X1PPE(2022-2
1971년、DRIAL DERIBLOCA REPONDE   19.00	Description	Resource Codes	Object Codes		2022-23 Budget	
Column   C	Tuition		8710	0.00	0.00	0.0%
CERTIFICATION DANABISES	TOTAL, OTHER LOCAL REVENUE			363,433.06	165,072.00	-54.6%
Description Fundering Sequences (1906)   10,000,000,000   10,000	TOTAL, REVENUES			3,380,313.06	3,290,422.00	-2.79
Controlled Space	CERTIFICATED SALARIES					
Description of Supermount and Administration's Submer   1900   190,000   1	Certificated Teachers' Salaries		1100	680,035.00	467,913.00	-31.29
Detail Carlot Saches   1900	Certificated Pupil Support Salaries		1200	120,134.00	104,982.00	-12.69
TABLE STATE ONLINE DELAYINES   1,15,200,00	Certificated Supervisors' and Administrators' Salaries		1300	513,292.00	522,313.00	1.89
CluserField DALANNED	Other Certificated Salaries		1900	40,500.00	20,000.00	-50.6
Descript Statement State	TOTAL, CERTIFICATED SALARIES			1,353,961.00	1,115,208.00	-17.69
Classified Singlern Salarias	CLASSIFIED SALARIES					
Case Afries Super-woons and Administrators Salarenes   2000   48,620 to 47,530 to 67,750 to 67,600 to 68,600 to 48,600 to 47,540 to 67,500 to 67	Classified Instructional Salaries		2100	86,297.00	124,584.00	44.4
Certical Technical and Office Scientina   2400   246, 400 10   470, 400 10   100	Classified Support Salaries		2200	145,996.00	148,872.00	2.0
のから Cisas Field Salakies 2000 37,500 00 00 00 00 00 00 00 00 00 00 00 00	Classified Supervisors' and Administrators' Salaries		2300	82,554.00	76,553.00	-7.3
TOTAL, CLASSIFIED BALANIES	Clerical, Technical and Office Salaries		2400	466,409.00	470,484.00	0.9
### CYTE BENETITS  STRS	Other Classified Salaries		2900	37,500.00	0.00	-100.0
STRS         3101-3102         325,873,00         3108-200         2.2           PERS         2021-202         101,005,00         202,100.00         4.0         6.0	TOTAL, CLASSIFIED SALARIES			818,756.00	820,493.00	0.2
PERS   \$201-3002	EMPLOYEE BENEFITS					
PERS	STRS		3101-3102	325,973.00	319,282.00	-2.1
Health and Welf are Benefits 3401-3402 9,6681 0 8,327 00 6.5 1 1	PERS		3201-3202	191,055.00	208,158.00	9.04
Meanth and Welfare Benefits	OASDI/Medicare/Alternative		3301-3302	79,535.00	76,291.00	-4.1
Unemployment Insurance         3501-3502         6,050.00         9,402.00         2.2.4           Workers' Compensation         3901-3902         33,51.00         27,455.00         222.4           OPEB, Active Employees         3761-3722         17,877.00         12,585.00         20.00           OPEB, Active Employees         3761-3732         0.00         0.00         0.00           Other Employee Benefits         3901-3902         13,051.00         14,250.00         20.00           TOTAL, EMPLOYEES BRNEFITS         785,190.00         755,760.00         -1.00           Approved Enthooks and Core Unricula Materials         4190         11,941.00         9,500.00         -20.00           Approved Enthooks and Core Unricula Materials         4490         11,941.00         9,500.00         -20.00           Approved Enthooks and Core Unricula Materials         4490         1,942.09         1,500.00         -20.00           Approved Enthooks and Core Unricula Materials         4490         24,248.60.00         1,000.00         -20.00           Morterials and Supplies         4590         24,248.00.00         1,000.00         -20.00         -20.00         -20.00         -20.00         -20.00         -20.00         -20.00         -20.00         -20.00         -20.00	Health and Welfare Benefits		3401-3402			-5.7°
Workers' Compensation         3801-9822         3,5,5100         27,45,300         22,20           OPEB, Allocated         3771-3702         17,8770         12,856,00         -29,00           OFDER, Allocated Employees         3751-3722         0.00         0.00         0.00           OTOTAL, EXPLOYEE BENEFITS         766,195,00         756,748,00         1.1           SOOKS AND SUPPLIES         766,195,00         756,748,00         -20           Approved Textbooks and Core Curricula Materials         4100         11,941,00         9,500,00         -20           Books and Other Reference Materials         4200         9,649,19         15,500,00         -20           Materials and Supplies         4300         9,649,19         15,500,00         -20           Materials and Supplies         4400         12,755,500         0         0         -20           SERVICES AND OTHER OPERATING EXPENDITURES         392,891,88         198,719,00         -49					·	-2.4
OPEB, Allocated         3761-3702         17,877.00         12,885.00         -20.60           OPEB, Allocated         3751-3732         0.00         0.00         0.00           OPEB, Allocated         3801-3902         13,051,00         1.2,280.00         0.00           TOTAL, EMPLOYEE BENEFITS         766,190.00         755,748.00         -4.1           BOOKS AND SUPPLIES         766,190.00         9,606.00         2.00           Books and Core Curricula Materials         4100         11,941.00         9,000.00         2.00           Books and Other Reference Materials         4200         9,466.00         1,000.00         4.44           Materials and Supplies         4300         23,886.66         1877.70.00         -20.           Books and Other Reference Materials         4400         127,825.00         0.00         -0.00           TOTAL, BOOKS AND SUPPLIES         382,901.83         198,719.00         -40.00           SERVICES AND OTHER OPERATING EXPENDITURES         5100         34,250.00         0.00         0.00           Taval and Cord reserves         5500         34,450.00         3,00         -0.00         0.00           Duss and Memberships         5500         4,00         0.00         0.00         0.00			3601-3602			
OPEB, Active Employees         3751-3752         0.00         0.00         0.00           Other Employee Benefits         3801-3802         13,051:00         14,250.00         9.0           COTAL, EMPLOYEE BENEFITS         756,158.00         756,158.00         756,158.00         5.0           ADDOXS AND SUPPLIES         8         8         8         8         2.0         9.461.10         1,500.00         -20.0						
Other Employee Benefits         3901-3902         13,051.00         14,250.00         9.22           TOTAL, EMPLOYEE BENEFITS         765,159.00         755,748.00         -1.4           BOOKS AND SUPPLIES         4100         11,941.00         9,500.00         -20.0           Books and Other Reference Materials         4100         11,941.00         9,500.00         -20.0           Books and Other Reference Materials         4200         9,489.19         1,500.00         -20.0           Moleculais and Supplies         4500         243,866.64         187.790.00         -20.1           TOTAL, BOOKS AND SUPPLIES         390.001.33         1967.900         -46.0           SERVICES AND OTHER OPERATING EXPENDITURES         5100         34,250.00         0.00         -100.0           SERVICES AND OTHER OPERATING EXPENDITURES         5100         34,550.00         3,400.00         -86.1           Dues and Memberships         5300         4,645.00         3,400.00         -86.1           Dues and Memberships         5300         4,045.00         1,500.00         -60.0           Insurance         5400-450         0.00         0.00         -60.0           Certains, Lesses, Repairs, and Noncapitalized Improvements         5900         19,337.00         7,510.00						
TOTAL, EMPLOYEE BENEFITS   766,159.00   755,748,00   -1.4						
Approved Textbooks and Core Curricula Meterials			0001 0002			
Approved Textbooks and Core Curricula Materials 400 11,941.00 9,500.00 -20.00				700,100.00	700,740.00	17
Books and Other Reference Materials			4100	11 941 00	9 500 00	-20 49
Materials and Supplies         4300         243,866.64         187,719.00         2.23.1           Noncapitalized Equipment         4400         127,825.00         0.00         100.0           TOTAL, BOOKS AND SUPPLIES         392,801.83         198,719.00         49.4           SERVICES AND OTHER OPERATING EXPENDITURES         5100         34,250.00         0.00         1.00.0           Travel and Conferences         5200         24,830.00         3,400.00         86.6           Dues and Memberships         5300         4,045.00         1,500.00         62.6           Insurance         5400.450         0.00         0.00         0.0           Questains and Housekeeping Services         5500         0.00         0.00         0.0           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         19,387.00         7,501.00         61.5           Transfers of Direct Costs         5710         0.00         0.00         0.0         0.0           Transfers of Direct Costs - Interfund         5750         2,230.00         2,320.00         4.4           Professional/Consulting Services and Operating Expenditures         5800         680,45.99         27,018.00         6.11.5           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES						
Noncapitalized Equipment 4400 127,525.00 0.00 -100.00 1707L, BOOKS AND SUPPLIES 392,801.83 188,719.00 499.00 180.0						
TOTAL BOCKS AND SUPPLIES   382,801.83   198,719.00   498.719.00   499.719.00   49						
Services AND OTHER OPERATING EXPENDITURES   5100   34,250,00   0.00   -100,00   -100			4400			
Subagreements for Services				392,801.83	198,719.00	-49.4
Travel and Conferences         5200         24,630.00         3,400.00         8.85.           Dues and Memberships         5300         4,045.00         1,500.00         62.85           Insurance         5400-5450         0.00         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         19,387.00         7,501.00         -61.3           Transfers of Direct Costs         5710         0.00         0.00         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         688,045.98         257,018.00         -61.5           Communications         5900         5,300.00         4,500.00         -61.5           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         757,887.98         276,239.00         -63.8           CAPITAL OUTLAY         6100         0.00         0.00         0.00           Equipment Replacement         6500         0.00         0.00         0.00           Lease Assets         6600         0.00			F100	24.052.00	0.00	400.00
Dues and Memberships						
Insurance						
Operations and Housekeeping Services         5500         0.00         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         19,387.00         7,501.00         -61.3           Transfers of Direct Costs         5710         0.00         0.00         0.00           Transfers of Direct Costs - Interfund         5750         2,230.00         2,320.00         4.4           Professional/Consulting Services and Operating Expenditures         5800         668,045.98         257,018.00         -61.5           Communications         5900         5,300.00         4,500.00         -15.5           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         757,887.98         276,239.00         63.8           CAPITAL OUTLAY         6100         0.00         0.00         0.0           Land Improvements         6170         0.00         0.00         0.0           Equipment         6400         38,600.00         0.00         0.0           Equipment Replacement         6500         0.00         0.00         0.0           Lease Assets         6600         0.00         0.00         -100.0           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.0           OTHER OUTGO	•					
Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         19,387.00         7,501.00         61.5           Transfers of Direct Costs         5710         0.00         0.00         0.00           Transfers of Direct Costs - Interfund         5750         2,230.00         2,320.00         4.4           Professional/Consulting Services and Operating Expenditures         5800         668,045.98         257,018.00         -61.5           Communications         5900         5,300.00         4,500.00         -15.5           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         757,887.98         276,239.00         63.8           CAPITAL OUTLAY         6100         0.00         0.00         0.0           Land Improvements         6170         0.00         0.00         0.0           Equipment         6400         38,600.00         0.00         0.0           Equipment Replacement         6500         0.00         0.00         0.0           Lease Assets         6600         0.00         0.00         -100.0           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.0           OTHER OUTGO (excluding Transfers of Indirect Costs)         -100.00         -100.00         -100.00						0.09
Transfers of Direct Costs         5710         0.00         0.00         0.00           Transfers of Direct Costs - Interfund         5750         2,230.00         2,320.00         4.0           Professional/Consulting Services and Operating Expenditures         5800         668,045.98         257,018.00         -61.5           Communications         5900         5,300.00         4,500.00         -15.7           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         757,887.98         276,239.00         -63.6           CAPITAL OUTLAY         6100         0.00         0.00         0.00         0.0           Land Improvements         6170         0.00         0.00         0.0         0.0           Buildings and Improvements of Buildings         6200         0.00         0.00         0.0         0.0           Equipment         6400         38,600.00         0.00         0.0						0.09
Transfers of Direct Costs - Interfund 5750 2,230.00 2,320.00 4.00 Professional/Consulting Services and Operating Expenditures 5800 668,045.98 257,018.00 -61.50 Communications 5900 5,300.00 4,500.00 -15.50 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 757.887.98 276,239.00 -63.00 CAPITAL OUTLAY Land 6100 0.00 0.00 0.00 0.00 Land Improvements 6100 0.00 0.00 0.00 0.00 Equipment 6100 0.00 0.00 0.00 0.00 Equipment Replacement 6400 38,600.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 Lease Assets 6600 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 38,600.00 0.00 0.00 TUILION						-61.39
Professional/Consulting Services and Operating Expenditures   5800   668,045.98   257,018.00   -61.5						0.09
Communications         5900         5,300.00         4,500.00         -15.7           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         757,887.98         276,239.00         -63.60           CAPITAL OUTLAY						4.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES  CAPITAL OUTLAY  Land 6100 0.00 0.00 0.00  Land Improvements 6170 0.00 0.00 0.00  Buildings and Improvements of Buildings 6200 0.00 0.00 0.00  Equipment 6400 38,600.00 0.00 0.00  Equipment Replacement 6500 0.00 0.00 0.00  Lease Assets 6600 0.00 0.00 0.00  TOTAL, CAPITAL OUTLAY 38,600.00 0.00 0.00  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition				668,045.98	257,018.00	-61.59
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       0.0         Equipment       6400       38,600.00       0.00       -100.0         Equipment Replacement       6500       0.00       0.00       0.0         Lease Assets       6600       0.00       0.00       0.0         TOTAL, CAPITAL OUTLAY       38,600.00       0.00       -100.0         OTHER OUTGO (excluding Transfers of Indirect Costs)       0.00       -100.0			5900	5,300.00	4,500.00	-15.19
Land       6100       0.00       0.00       0.00         Land Improvements       6170       0.00       0.00       0.00         Buildings and Improvements of Buildings       6200       0.00       0.00       0.00         Equipment       6400       38,600.00       0.00       0.00         Equipment Replacement       6500       0.00       0.00       0.0         Lease Assets       6600       0.00       0.00       0.0         TOTAL, CAPITAL OUTLAY       38,600.00       0.00       -100.0         OTHER OUTGO (excluding Transfers of Indirect Costs)         Tuition	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			757,887.98	276,239.00	-63.69
Land Improvements         6170         0.00         0.00         0.00           Buildings and Improvements of Buildings         6200         0.00         0.00         0.00           Equipment         6400         38,600.00         0.00         -100.00           Equipment Replacement         6500         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.00           OTHER OUTGO (excluding Transfers of Indirect Costs)	CAPITAL OUTLAY					
Buildings and Improvements of Buildings         6200         0.00         0.00         0.00           Equipment         6400         38,600.00         0.00         -100.00           Equipment Replacement         6500         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.00           OTHER OUTGO (excluding Transfers of Indirect Costs)           Tuition				0.00	0.00	0.09
Equipment         6400         38,600.00         0.00         -100.00           Equipment Replacement         6500         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.00           OTHER OUTGO (excluding Transfers of Indirect Costs)           Tuition	Land Improvements		6170	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         38,600.00         0.00         -100.0           OTHER OUTGO (excluding Transfers of Indirect Costs)           Tuition	Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Lease Assets         6600         0.00         0.00         0.0           TOTAL, CAPITAL OUTLAY         38,600.00         0.00         -100.0           OTHER OUTGO (excluding Transfers of Indirect Costs)           Tuition	Equipment		6400	38,600.00	0.00	-100.0
TOTAL, CAPITAL OUTLAY  38,600.00 0.00 -100.00 Tuition	Equipment Replacement		6500	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition	Lease Assets		6600	0.00	0.00	0.0
Tuition	TOTAL, CAPITAL OUTLAY			38,600.00	0.00	-100.0
	OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition, Excess Costs, and/or Deficit Payments	Tuition					
	Tuition, Excess Costs, and/or Deficit Payments					

<b>Description</b> F	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%
Pay ments 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	165,762.00	124,015.00	-25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			165,762.00	124,015.00	-25.2%
TOTAL, EXPENDITURES			4,293,927.81	3,290,422.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
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%
			i		

Rapa County Expenditures by Function					DOBAZATFFE(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	286,373.00	254,766.00	-11.0%	
3) Other State Revenue		8300-8599	2,730,507.00	2,870,584.00	5.1%	
4) Other Local Revenue		8600-8799	363,433.06	165,072.00	-54.6%	
5) TOTAL, REVENUES			3,380,313.06	3,290,422.00	-2.7%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		1,907,035.12	1,176,898.00	-38.3%	
2) Instruction - Related Services	2000-2999		1,861,544.69	1,638,096.00	-12.0%	
3) Pupil Services	3000-3999		290,204.00	283,944.00	-2.2%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		69,382.00	67,469.00	-2.8%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		165,762.00	124,015.00	-25.2%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699				
10) TOTAL, EXPENDITURES	9000-9999	Ехсері 7000-7099	0.00	0.00	0.0%	
	·n		4,293,927.81	3,290,422.00	-23.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (A5 - B10)	:R		(913,614.75)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
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)			(913,614.75)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(010,014.70)	0.00	100.070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	913,614.75	0.00	-100.0%	
b) Audit Adjustments		9793				
		9195	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		0705	913,614.75	0.00	-100.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			913,614.75	0.00	-100.0%	
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	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	0.00	0.00	0.0%	

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

Napa Valley Unified Napa County 28662660000000 Form 11 D8BA2XYPPE(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	94.00	94.00	0.0%
4) Other Local Revenue		8600-8799	53.20	0.00	-100.0%
5) TOTAL, REVENUES			147.20	94.00	-36.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	30,103.08	0.00	-100.0%
2) Classified Salaries		2000-2999	8,176.06	0.00	-100.0%
3) Employ ee Benefits		3000-3999	8,028.92	94.00	-98.8%
4) Books and Supplies		4000-4999	513.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	983.00	0.00	-100.0%
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			47,804.93	94.00	-99.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,657.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
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)			(47,657.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,657.73	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,657.73	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,657.73	0.00	-100.0%
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	0.00	0.0%
c) Committed		0.10	0.00	0.00	0.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0.00	0.00	0.00	0.078
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
		3130	0.00	0.00	0.0%
G. ASSETS					
1) Cash		0110			
a) in County Treasury		9110	1,264.45		
Pair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee  California Department of Education		9135	0.00		2022 3:18:35 PM

vapa County	Expenditures by Oc		1	<u> </u>	•
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		
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			1,264.45		
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			
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					
(G9 + H2) - (I6 + J2)			1,264.45		
FEDERAL REVENUE			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	7th Other	0200	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
		8530			
Child Development Apportionments		8587	0.00	0.00	0.0%
Pass-Through Revenues from State Sources State Preschool	0405		0.00	0.00	0.0%
	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	94.00	94.00	0.0%
TOTAL, OTHER STATE REVENUE			94.00	94.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53.20	0.00	-100.0%
TOTAL, REVENUES			147.20	94.00	-36.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,733.49	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	4,369.59	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			30,103.08	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,176.06	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,176.06	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,990.63	94.00	-98.1%
PERS		3201-3202	1,313.58	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,074.13	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.68	0.00	-100.0%
Workers' Compensation		3601-3602	615.56	0.00	-100.0%
OPEB, Allocated		3701-3702	16.34	0.00	-100.0%
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			8,028.92	94.00	-98.8%
BOOKS AND SUPPLIES			0,020.02	000	00.070
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	513.87	0.00	-100.0%
••		4400			
Noncapitalized Equipment Food		4700	0.00	0.00	0.0%
		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			513.87	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5400			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
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	983.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			983.00	0.00	-100.0%
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	0.0%
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	0.00	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					
			1	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.07
Debt Service - Interest Other Debt Service - Principal		7438 7439	0.00	0.00	0.0%

Napa County	Expenditures by Oi	oject			D0BAZX1PPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			47,804.93	94.00	-99.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
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%

Experiences by Function					DOBAZXTFFE(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	94.00	94.00	0.0%	
4) Other Local Revenue		8600-8799	53.20	0.00	-100.0%	
5) TOTAL, REVENUES			147.20	94.00	-36.1%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		42,621.84	0.00	-100.0%	
2) Instruction - Related Services	2000-2999		5,183.09	94.00	-98.2%	
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	3000 3333	Ехоорі 7000 7000				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE	= <b>P</b>		47,804.93	94.00	-99.8%	
FINANCING SOURCES AND USES (A5 - B10)	=K		(47,657.73)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
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)			(47,657.73)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			, , ,			
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	47,657.73	0.00	-100.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			47,657.73	0.00	-100.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		0700	47,657.73	0.00	-100.0%	
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%	
Components of Ending Fund Balance			0.00	0.00	0.0%	
a) Nonspendable		0744				
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	0.00	0.00	0.0%	

2022-23 Budget, July 1 Child Development Fund Restricted Detail

Napa Valley Unified Napa County 28662660000000 Form 12 D8BA2XYPPE(2022-23)

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

Napa County	Expenditures by Object			D8BA2XYPPE(2022-		
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	5,866,257.00	5,572,110.00	-5.0%	
3) Other State Revenue		8300-8599	393,875.00	416,208.00	5.7%	
4) Other Local Revenue		8600-8799	151,426.00	51,993.00	-65.7%	
5) TOTAL, REVENUES			6,411,558.00	6,040,311.00	-5.8%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	1,886,210.00	1,992,397.00	5.6%	
3) Employ ee Benefits		3000-3999	756,426.00	853,690.00	12.9%	
4) Books and Supplies		4000-4999	3,783,175.00	2,667,799.00	-29.5%	
5) Services and Other Operating Expenditures		5000-5999	149,794.00	219,400.00	46.5%	
6) Capital Outlay		6000-6999	120,312.00	0.00	-100.0%	
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	235,620.00	307,025.00	30.3%	
9) TOTAL, EXPENDITURES			6,931,537.00	6,040,311.00	-12.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(519,979.00)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES			(0.10,070.00)	0.00	100.070	
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		7000 7020	0.00	0.00	0.070	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(519,979.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(010,010.00)	0.00	100.070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,825,825.00	1,437,657.00	-21.3%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,825,825.00	1,437,657.00	-21.3%	
d) Other Restatements		9795	131,811.00	0.00	-100.0%	
e) Adjusted Beginning Balance (F1c + F1d)		3730	1,957,636.00	1,437,657.00	-26.6%	
2) Ending Balance, June 30 (E + F1e)			1,437,657.00	1,437,657.00	0.0%	
Components of Ending Fund Balance			1,437,037.00	1,437,037.00	0.076	
a) Nonspendable						
Revolving Cash		9711	1,070.00	0.00	-100.0%	
Stores		9712	72,947.92	0.00	-100.0%	
Prepaid Items		9713	0.00	0.00	-100.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	1,363,639.08	1,437,657.00	5.4%	
c) Committed		3740	1,303,039.06	1,437,037.00	5.476	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760				
		9700	0.00	0.00	0.0%	
d) Assigned Other Assignments		9780	0.00	0.00	0.00	
Other Assignments		9780 9789	0.00	0.00	0.0%	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789 9790	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		8180	0.00	0.00	0.0%	
G. ASSETS						
1) Cash		0140	0.440.044.5.			
a) in County Treasury		9110	3,118,311.34			
Pair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	1,070.00			
d) with Fiscal Agent/Trustee		9135	0.00	_ , ,	/2022 2:10:E7 DM	

Napa County	Expenditures by Or				D0BA2X1PPE(2022-23
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		
5) Due from Other Funds		9310	22,702.89		
6) Stores		9320	72,947.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,215,032.15		
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	7.05		
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		0000	7.05		
J. DEFERRED INFLOWS OF RESOURCES			7.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3000	0.00		
K. FUND EQUITY			0.00		
(G9 + H2) - (I6 + J2)			2 245 025 40		
			3,215,025.10		
FEDERAL REVENUE		0000	5 000 057 00	5 570 440 00	
Child Nutrition Programs		8220	5,866,257.00	5,572,110.00	-5.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,866,257.00	5,572,110.00	-5.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	393,875.00	416,208.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			393,875.00	416,208.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	73,619.00	50,632.00	-31.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,093.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,714.00	1,361.00	-98.1%
TOTAL, OTHER LOCAL REVENUE			151,426.00	51,993.00	-65.7%
TOTAL, REVENUES			6,411,558.00	6,040,311.00	-5.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,627,794.00	1,669,824.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	145,852.00	209,844.00	43.9%
Clerical, Technical and Office Salaries		2400	112,564.00	112,729.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
		2000	I 0.00	0.00	1

eapa County	Expenditures by O		<del></del>		D6BAZX1PPE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
TOTAL, CLASSIFIED SALARIES			1,886,210.00	1,992,397.00	5.6%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.09	
PERS		3201-3202	411,793.00	483,293.00	17.49	
OASDI/Medicare/Alternative		3301-3302	141,159.00	149,376.00	5.89	
Health and Welfare Benefits		3401-3402	137,412.00	154,029.00	12.19	
Unemployment Insurance		3501-3502	8,990.00	9,763.00	8.69	
Workers' Compensation		3601-3602	30,865.00	28,433.00	-7.99	
OPEB, Allocated		3701-3702	14,660.00	17,844.00	21.79	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0	
Other Employ ee Benefits		3901-3902	11,547.00	10,952.00	-5.29	
TOTAL, EMPLOYEE BENEFITS			756,426.00	853,690.00	12.9	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0	
Materials and Supplies		4300	586,840.00	339,589.00	-42.19	
Noncapitalized Equipment		4400	139,841.00	0.00	-100.09	
Food		4700	3,056,494.00	2,328,210.00	-23.8	
TOTAL, BOOKS AND SUPPLIES			3,783,175.00	2,667,799.00	-29.5	
SERVICES AND OTHER OPERATING EXPENDITURES			3,, 22,,			
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	5,375.00	3,700.00	-31.2º	
Dues and Memberships		5300	400.00	400.00	0.0	
Insurance		5400-5450	0.00		0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600				
			3,512.00	1,700.00	-51.6	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	(7,405.00)	4,000.00	-154.0	
Professional/Consulting Services and Operating Expenditures		5800	147,912.00	209,600.00	41.7	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,794.00	219,400.00	46.5	
CAPITAL OUTLAY						
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0	
Equipment		6400	120,312.00	0.00	-100.0	
Equipment Replacement		6500	0.00	0.00	0.0	
Lease Assets		6600	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY			120,312.00	0.00	-100.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0	
Other Debt Service - Principal		7439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						
Transfers of Indirect Costs - Interfund		7350	235,620.00	307,025.00	30.3	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			235,620.00	307,025.00	30.3	
TOTAL, EXPENDITURES			6,931,537.00	6,040,311.00	-12.9	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund		8916	0.00	0.00	0.0	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0	
OTHER SOURCES/USES			3.30	2.50	3.0	
SOURCES						
Other Sources						
			ı İ			

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)			0.00	0.00	0.0%

Napa County Experiences by Function					D0BA2X1FFE(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	5,866,257.00	5,572,110.00	-5.0%	
3) Other State Revenue		8300-8599	393,875.00	416,208.00	5.7%	
4) Other Local Revenue		8600-8799	151,426.00	51,993.00	-65.7%	
5) TOTAL, REVENUES			6,411,558.00	6,040,311.00	-5.8%	
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		6,621,038.00	5,702,652.00	-13.9%	
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		235,620.00	307,025.00	30.3%	
8) Plant Services	8000-8999		74,879.00	30,634.00	-59.1%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			6,931,537.00	6,040,311.00	-12.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE O	OTHER		(510.070.00)	0.00	100.0%	
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			(519,979.00)	0.00	-100.0%	
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.00/	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%	
		9020 9070	0.00	0.00	0.00/	
a) Sources		8930-8979 7630-7699	0.00	0.00	0.0%	
b) Uses		8980-8999	0.00	0.00	0.0%	
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		9900-9999	0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(519,979.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(319,979.00)	0.00	-100.076	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,825,825.00	1,437,657.00	-21.3%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,825,825.00	1,437,657.00	-21.3%	
d) Other Restatements		9795	131,811.00	0.00	-100.0%	
e) Adjusted Beginning Balance (F1c + F1d)		0.00	1,957,636.00	1,437,657.00	-26.6%	
2) Ending Balance, June 30 (E + F1e)			1,437,657.00	1,437,657.00	0.0%	
Components of Ending Fund Balance			1,437,037.00	1,407,007.00	0.070	
a) Nonspendable						
Revolving Cash		9711	1,070.00	0.00	-100.0%	
Stores		9712	72,947.92	0.00	-100.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719				
		9740	0.00	0.00	0.0%	
b) Restricted c) Committed		9/40	1,363,639.08	1,437,657.00	5.4%	
		9750	0.00	0.00	0.00/	
Stabilization Arrangements  Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		0700				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		0700				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

2022-23 Budget, July 1 Cafeteria Special Revenue Fund Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	57,793.08	131,811.00
5330	Child Nutrition: Summer Food Service Program Operations	1,305,846.00	1,305,846.00
Total, Restricted Balance		1,363,639.08	1,437,657.00

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	7,888.00	7,888.00	0.0%
4) Other Local Revenue		8600-8799	362,054.00	0.00	-100.0%
5) TOTAL, REVENUES			369,942.00	7,888.00	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,944.00	86,458.00	-0.6%
3) Employ ee Benefits		3000-3999	43,328.00	45,180.00	4.3%
4) Books and Supplies		4000-4999	430,745.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,901,730.25	0.00	-100.0%
6) Capital Outlay		6000-6999	35,934,722.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	70,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,467,470.00	131,638.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,097,528.00)	(123,750.00)	-99.7%
D. OTHER FINANCING SOURCES/USES			(**/** /* ***/	( 1, 111,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699			
			0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,097,528.00)	(123,750.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	00 007 005 00		07.00/
a) As of July 1 - Unaudited		9791	38,897,325.00	799,797.00	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,897,325.00	799,797.00	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,897,325.00	799,797.00	-97.9%
2) Ending Balance, June 30 (E + F1e)			799,797.00	676,047.00	-15.5%
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	799,798.00	676,048.00	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,973,676.31		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
California Department of Education			0.50	D: / 1 0/0/0	1022 11·14·49 AM

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			20,973,676.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,244,187.91		
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		5555	1,244,187.91		
J. DEFERRED INFLOWS OF RESOURCES			1,244,107.91		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030			
			0.00		
K. FUND EQUITY			40 700 400 40		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,729,488.40		
FEDERAL REVENUE		0004			
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	7,888.00	7,888.00	0.0%
TOTAL, OTHER STATE REVENUE			7,888.00	7,888.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	353,062.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue			5.50	5.50	3.370
All Other Local Revenue		8699	8,992.00	0.00	-100.0%
			I 3,332.00	0.00	100.076

apa County	Expenditures by O	л <i>је</i> ст	<del> </del>		D8BA2X1PPE(2022-
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	0.09
TOTAL, OTHER LOCAL REVENUE			362,054.00	0.00	-100.0
TOTAL, REVENUES			369,942.00	7,888.00	-97.9
CLASSIFIED SALARIES					
Classified Support Salaries		2200	310.00	0.00	-100.0
Classified Supervisors' and Administrators' Salaries		2300	86,634.00	86,458.00	-0.2
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			86,944.00	86,458.00	-0.6
EMPLOYEE BENEFITS					
STRS		3101-3102	7,918.00	7,888.00	-0.4
PERS		3201-3202	19,807.00	21,934.00	10.7
OASDI/Medicare/Alternative		3301-3302	6,234.00	6,193.00	-0.7
Health and Welfare Benefits		3401-3402	6,756.00	6,756.00	0.0
Unemploy ment Insurance		3501-3502	409.00	405.00	-1.0
Workers' Compensation		3601-3602	1,427.00	1,226.00	-14.·
OPEB, Allocated		3701-3702	777.00	778.00	0.
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			43,328.00	45,180.00	4.:
BOOKS AND SUPPLIES			.,,	.,	
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	86,807.00	0.00	-100.0
Noncapitalized Equipment		4400	343,938.00	0.00	-100.
TOTAL, BOOKS AND SUPPLIES			430,745.00	0.00	-100.0
SERVICES AND OTHER OPERATING EXPENDITURES			430,743.00	0.00	-100.0
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200			
		5400-5450	0.00	0.00	0.0
Insurance			0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,323.00	0.00	-100.
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	1,880,757.25	0.00	-100.
Communications		5900	2,650.00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,901,730.25	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	3,435,168.75	0.00	-100.0
Land Improvements		6170	0.00	0.00	0.4
Buildings and Improvements of Buildings		6200	31,180,486.00	0.00	-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	1,319,068.00	0.00	-100.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			35,934,722.75	0.00	-100.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
		7299	0.00	0.00	0.
All Other Transfers Out to All Others		7200			
All Other Transfers Out to All Others Debt Service		7233			
		7435	0.00	0.00	0.
Debt Service			0.00	0.00 0.00	
Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds		7435			0.
Debt Service  Repayment of State School Building Fund Aid - Proceeds from Bonds  Debt Service - Interest		7435 7438	0.00	0.00	-100.
Debt Service  Repayment of State School Building Fund Aid - Proceeds from Bonds  Debt Service - Interest  Other Debt Service - Principal		7435 7438	0.00 70,000.00	0.00 0.00	0. -100. -100.
Debt Service  Repayment of State School Building Fund Aid - Proceeds from Bonds  Debt Service - Interest  Other Debt Service - Principal  TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7435 7438	0.00 70,000.00 70,000.00	0.00 0.00 0.00	0.0 -100.0 -100.0 -99.

Napa County	Expenditures by Or	лјест			D0BAZX1PPE(2022-23
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%

Napa County	Expenditures by Fu	ilction			D8BA2XYPPE(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,888.00	7,888.00	0.0%
4) Other Local Revenue		8600-8799	362,054.00	0.00	-100.0%
5) TOTAL, REVENUES			369,942.00	7,888.00	-97.9%
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		38,397,470.00	131,638.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	70,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES		•	38,467,470.00	131,638.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE (	OTHER			,,,,,,	
FINANCING SOURCES AND USES(A5 -B10)			(38,097,528.00)	(123,750.00)	-99.7%
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)			(38,097,528.00)	(123,750.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,897,325.00	799,797.00	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,897,325.00	799,797.00	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,897,325.00	799,797.00	-97.9%
2) Ending Balance, June 30 (E + F1e)			799,797.00	676,047.00	-15.5%
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	799,798.00	676,048.00	-15.5%
c) Committed		-	133,133.00	2. 2,2 .2.00	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		2.00	0.00	0.00	0.076
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00/
			0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

2022-23 Budget, July 1 Building Fund Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	799,798.00	676,048.00
Total, Restricted Balance		799,798.00	676,048.00

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	2,631,602.00	0.00	-100.0%
5) TOTAL, REVENUES			2,631,602.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,100.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	669,903.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,357,236.00	0.00	-100.0%
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%
		1300-1399			
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			4,035,239.00	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B9)			(1,403,637.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000			
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,403,637.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,337,019.00	4,933,382.00	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,337,019.00	4,933,382.00	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,337,019.00	4,933,382.00	-22.1%
2) Ending Balance, June 30 (E + F1e)			4,933,382.00	4,933,382.00	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	4,933,382.00	4,933,382.00	0.0%
c) Committed		3140	4,933,362.00	4,933,362.00	0.078
Stabilization Arrangements		9750	0.00	0.00	0.00
-			0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,536,617.96		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
California Department of Education			ı l	D:	022 11:15:56 AM

	Exponentarios by C				
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			8,536,617.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		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		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030			
			0.00		
K. FUND EQUITY  Ending Fund Polones June 20 (C0 + H2) (16 + 12)			0.500.047.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,536,617.96		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other		0575			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Dev eloper Fees		8681	2,550,602.00	0.00	-100.0%
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			2,631,602.00	0.00	-100.0%
TOTAL, REVENUES			2,631,602.00	0.00	-100.0%
			2,001,002.00	3.00	100.076

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
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment 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 Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	8,100.00	0.00	-100.
Noncapitalized Equipment		4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			8,100.00	0.00	-100.
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	29,260.00	0.00	-100.0
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	639,343.00	0.00	-100.0
Communications		5900	1,300.00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			669,903.00	0.00	-100.0
CAPITAL OUTLAY			009,903.00	0.00	-100.0
Land		6100	569,275.00	0.00	-100.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	2,727,761.00		-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	
Equipment		6400			0.0
			60,200.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)			3,357,236.00	0.00	-100.0
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
All Other Transfers Out to All Others  Debt Service		1233	0.00	0.00	0.0
		7/20	2.5	2.5-	=
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			4,035,239.00	0.00	-100.0

Napa County	Expellultures by Oi	ojeci.			D0BA2X1FFE(2022-23)
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 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	0.0%
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%

Napa County	Expenditures by Fu	inction			D8BA2XYPPE(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,631,602.00	0.00	-100.0%
5) TOTAL, REVENUES			2,631,602.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,035,239.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,035,239.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE O	OTHER		,,		
FINANCING SOURCES AND USES(A5 -B10)			(1,403,637.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,403,637.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,337,019.00	4,933,382.00	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,337,019.00	4,933,382.00	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,337,019.00	4,933,382.00	-22.1%
2) Ending Balance, June 30 (E + F1e)			4,933,382.00	4,933,382.00	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	4,933,382.00	4,933,382.00	0.0%
c) Committed		0170	7,000,002.00	7,900,002.00	0.0%
		9750	0.00	0.00	0.00/
Stabilization Arrangements  Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned		0700			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	4,933,382.00	4,933,382.00
Total, Restricted Balance		4,933,382.00	4,933,382.00

100   100	Napa County	Expenditures by C	object			D8BA2XYPPE(2022-23
10 CFF Annum	Description	Resource Codes	Object Codes		2022-23 Budget	
2.5   Process   1.5	A. REVENUES					
### 1900년 ###	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
1001000000000000000000000000000000000	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
DEPENDITURES   1000   1900   1000	3) Other State Revenue		8300-8599	7,474,009.00	0.00	-100.0%
December   100	4) Other Local Revenue		8600-8799	45,000.00	0.00	-100.0%
Concented science   1,000 miles   0,000 mi	5) TOTAL, REVENUES			7,519,009.00	0.00	-100.0%
20 Centificated Sciences   2000 20099   0.00	B. EXPENDITURES					
10 Find part   1000-1000   10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
40 Services and Segries	2) Classified Salaries		2000-2999	0.00	0.00	0.0%
5,8 Nove San Art Cline   Copariting Expanditurion   500,6 1000   3,1000   1,	3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
O Capital Outs s	4) Books and Supplies		4000-4999	0.00	0.00	0.0%
7) Other Outgo (secularing Transfers or Indirect Costs) 700-7000, 7000-7000, 000 000 000 000 000 000 000 000 00	5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
Other Cutys   Festivation   Festivate Ceals   750-7391, 7400, 7481, 7400   740, 740, 740, 740, 740, 740, 740, 740,	6) Capital Outlay		6000-6999	3,190.00	0.00	-100.0%
6) Cher Culsar-Treatment of Indirect Costes         700077598         0.00         0.00           9) TOTAL_EXPROTUTURES         3,100,00         0.00         100,00           CACCESSS DEFICIENCY OF REVENUES OVER EXPROTUTURES BEFORE OTHER         7,016,819,00         0.00         0.00           DI NORTHON SOURCES AND USES         1) Interface Interface         800,000,00         0.00         0.00         0.00           1) Treatment Control         700,77630         0.00         0.00         0.00         0.00           1) Treatment Control         700,77630         0.00         0.00         0.00         0.00           1) Sources         8000,8029         0.00         0.00         0.00         0.00         0.00           1) Sources         8000,8029         0.00	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499			0.0%
1,100.00   0.00   100.00   1			7300-7399			0.0%
C. EXCESS GENERICHENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER HANACHOS GOUGRES AND USES ALS 2 SAN DUSES AL						-100.0%
D. OTHER FINANCING BOURCES/USES         1) Interfaces         1           1) Interfaces         9000 9029         0.00         0.00         0.00           6) Transfers Out         7600-7629         0.00         0.00         0.00           2) Other Sources/ Uses         9830-9879         0.00         0.00         0.00           5) Uses         7800-7899         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         8800-8999         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         7,515,51900         0.00         0.00         0.00           E NET INCREASE (DECREASE) IN FUND BALANCE (c+ D4)         7,515,51900         0.00         0.00         0.00           1) Regimen Fund distance         19         0.00         7,515,61900         Ne         Ne           2) As of July 1 - Loudded files = Fib)         9,7978         0.00         7,515,61900         Ne           2) As of July 1 - Loudded files = Fib)         9,7978         0.00         7,515,61900         Ne           2) Evering Balance, Aura 30 (E + Fib)         9,7978         0.00         7,515,61900         Ne           2) Evering Balance, Aura 30 (E + Fib)         9,7978         0.00         0.00         0.0	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
1) Interfund Transfers II	* *			7,515,819.00	0.00	-100.0%
1.0) Transfers In 1800-18029 0.00 0.00 0.00 0.00 0.00 1.00 1.00 1.0						
Distriction			0000 0000			
2) Other Sources Uses						
8900-8079 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	,		7600-7629	0.00	0.00	0.0%
10   10   10   10   10   10   10   10			0000 0070			
\$   \$ 0.00						0.0%
4) TOTAL, OTHER FINANCING SOURCESUSES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Unaudited (Fis + F1b)  d) Other Restatements (Fis + F1d)  d) Other Restatements (Fis + F1d)  2) Ending Balance, Une 30 (E + F1d)  2) Ending Balance, Une 30 (E + F1d)  3) Nonspendable  Revolving Cash (Fining Fund Balance)  8) Nonspendable  Revolving Cash (Fining Fund Balance)  1) Pastincted (Fining Fund Balance)  2) Letter (Fining Fund Balance)  3) Nonspendable  Revolving Cash (Fining Fund Balance)  4) Prepaid Items (Fining Fund Balance)  5) Restricted (Fining Fund Balance)  4) Prepaid Items (Fining Fund Balance)  5) Restricted (Fining Fund Balance)  6) Prepaid Items (Fining Fund Balance)  6) Prepaid Items (Fining Fund Balance)  7) Prepaid Items (Fining Fund Balance)  8) Prepaid Items (Fining Fund Balance)  8) Prepaid Items (Fining Fund Balance)  9) Prepaid Items (Fining Fund Balance)  9) Prepaid Items (Fining Fund Balance)  1) Prep						0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited (b) Audit Adjustments (c) Audit (Fia + Fib) (d) Charles Audited (Fia + Fib) (d) Other Restatements (e) Adjusted Beginning Balance (Fic + Fid) (f) Components of Ending Balance (g) Adjusted Beginning Balance (g) Adjusted Beginning Balance (Fic + Fid) (g) Abjusted Beginning Balance			8980-8999			0.0%
F. FUND BALANCE, RESERVES   1) Beginning Fund Balance						0.0%
1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 0.00 7,515,619.00 No b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Lautited (F1a + F1b) 0.00 7,515,819.00 No d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 0.00 7,515,819.00 No e) Adjusted Beginning Balance (F1c + F1d) 0.00 7,515,819.00 No Components of Ending Fund Balance 3) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Slores 9712 0.00 0.00 0.00 Slores 9712 0.00 0.00 0.00 Slores 9713 0.00 0.00 0.00 prepadd Items 9713 0.00 0.00 0.00 All Others All Others 9719 0.00 0.00 0.00 b) Restricted 9719 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9719 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9780 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00 d) Assigned Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 c) Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 G.ASSETS 1) Cash a) in County Treasury 9110 7,475,508.00 b) in Banks 9120 0.00 c) County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County Treasury 9110 0.00 c) In Fair Value Adjustment to Cash in County				7,515,819.00	0.00	-100.0%
An of July 1 - Unaudited 9791 0.00 7.515.819.00 Ne b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			0701	0.00	7 515 910 00	Now
C) As of July 1 - Audited (F1a + F1b)  d) Other Restatements 9795 0,00 7,515,819,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00						
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9793			
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0,000 0,000 0,000 Prepaid Items 9713 0,000			0705			New
2) Ending Balance, June 30 (E + F1e) 7,515,819.00 7,515,819.00 7,515,819.00 7,515,819.00 0.00			9795			0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9719 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9750 0.00 0.00 0.00 c) Other Commitments 9760 0.00 0.00 0.00 c) Other Assignment 9780 0.00 0.00 0.00 c) Other Assignments 9780 0.00 0.00 0.00 c) Other Assignments 9780 0.00 0.00 0.00 c) Other Assignments 9780 0.00 0.00 0.00 c) Other Assignment 9780 0.00 c) Other Assignment 978						New
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 9719 0.00 0.00 0.00 c) Other Committed 9750 0.00 0.00 0.00 Other Committents 9750 0.00 0.00 0.00 d) Assigned 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 0.00 C) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 CS. ASSETS 1) Cash a) in County Treasury 9110 7,475,508.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00				7,515,819.00	7,515,819.00	0.0%
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       7,515,819,00       7,515,819,00       0.00         C) Committed       9750       0.00       0.00       0.00         Other Commitments       9760       0.00       0.00       0.00         d) Assigned       9780       0.00       0.00       0.00         e) Unassigned/Unappropriated       9789       0.00       0.00       0.00         Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.00         G. ASSETS       1) Cash       9110       7,475,508.00       1         1) Fair Value Adjustment to Cash in County Treasury       9111       0.00       0.00         b) in Banks       9120       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     b) Restricted   9740   7,515,819.00   7,515,819.00   0.00     c) Committed   9760   0.00   0.00   0.00     Other Commitments   9760   0.00   0.00   0.00     Other Commitments   9760   0.00   0.00   0.00     Other Assignments   9760   0.00   0.00     Other Assignments   9760   0.00   0.00   0.00     Other Assignments   9760   0.00   0.00     Other A						
Prepaid Items 9713 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						0.0%
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						0.0%
b) Restricted 9740 7,515,819.00 7,515,819.00 0.00	·					0.0%
C) Committed  Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						0.0%
Stabilization Arrangements       9750       0.00       0.00       0.00         Other Commitments       9760       0.00       0.00       0.00         d) Assigned       9780       0.00       0.00       0.00         e) Unassigned/Unappropriated       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.00         G. ASSETS       1) Cash       9110       7,475,508.00       0.00       0.00         1) Fair Value Adjustment to Cash in County Treasury       9110       7,475,508.00       0.00       0.00         b) in Banks       9120       0.00       0.00       0.00       0.00			9740	7,515,819.00	7,515,819.00	0.0%
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	c) Committed					
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 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00  G. ASSETS  1) Cash a) in County Treasury 9110 7,475,508.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks				0.00	0.00	0.0%
Other Assignments       9780       0.00       0.00       0.00         e) Unassigned/Unappropriated       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.00         G. ASSETS       1) Cash       9110       7,475,508.00       7,475,508.00       1) Fair Value Adjustment to Cash in County Treasury       9111       0.00       0.	Other Commitments		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00  G. ASSETS  1) Cash a) in County Treasury 9110 7,475,508.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks	d) Assigned					
Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.00         G. ASSETS       3) in County Treasury       9110       7,475,508.00       7,475,508.00         1) Fair Value Adjustment to Cash in County Treasury       9111       0.00       0.00         b) in Banks       9120       0.00       0.00	Other Assignments		9780	0.00	0.00	0.0%
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00	e) Unassigned/Unappropriated					
G. ASSETS  1) Cash  a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks  9120  30  40  40  40  40  40  40  40  40  4	Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
1) Cash a) in County Treasury 9110 7,475,508.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00	Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
a) in County Treasury 9110 7,475,508.00  1) Fair Value Adjustment to Cash in County Treasury 9111 0.00  b) in Banks 9120 0.00	G. ASSETS					
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00	1) Cash					
b) in Banks 9120 0.00	a) in County Treasury		9110	7,475,508.00		
	1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
c) in Revolving Cash Account 9130 0.00	b) in Banks		9120	0.00		
	c) in Revolving Cash Account		9130	0.00		

чара Соинцу	Expenditures by Ot	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			D0BAZX1PPE(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 Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,475,508.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
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		3030			
J. DEFERRED INFLOWS OF RESOURCES			0.00		
		9690			
1) Deferred Inflows of Resources		9090	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,475,508.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
School Facilities Apportionments		8545	7,474,009.00	0.00	-100.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			7,474,009.00	0.00	-100.09
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00
Interest		8660	45,000.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			45,000.00	0.00	-100.09
TOTAL, REVENUES			7,519,009.00	0.00	-100.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
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			1		
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402			
			0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.09

apa County Exp	penditures by Object				
Description Res	ource Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Workers' Compensation	3601-3602	0.00	0.00	0.09	
OPEB, Allocated	3701-3702	0.00	0.00	0.09	
OPEB, Active Employees	3751-3752	0.00	0.00	0.09	
Other Employ ee Benefits	3901-3902	0.00	0.00	0.09	
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09	
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200	0.00	0.00	0.0	
Materials and Supplies	4300	0.00	0.00	0.0	
Noncapitalized Equipment	4400	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	0.00	0.00	0.0	
Travel and Conferences	5200	0.00	0.00	0.0	
Insurance	5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services	5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0	
Transfers of Direct Costs	5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0	
Communications	5900		0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3300	0.00	0.00	0.0	
		0.00	0.00	0.0	
CAPITAL OUTLAY  Land	6100				
	6170	0.00	0.00	0.0	
Land Improvements	6200	0.00	0.00	0.0	
Buildings and Improvements of Buildings		3,190.00	0.00	-100.0	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0	
Equipment	6400	0.00	0.00	0.0	
Equipment Replacement	6500	0.00	0.00	0.0	
Lease Assets	6600	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY		3,190.00	0.00	-100.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211	0.00	0.00	0.0	
To County Offices	7212	0.00	0.00	0.0	
To JPAs	7213	0.00	0.00	0.0	
All Other Transfers Out to All Others	7299	0.00	0.00	0.0	
Debt Service					
Debt Service - Interest	7438	0.00	0.00	0.0	
Other Debt Service - Principal	7439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0	
TOTAL, EXPENDITURES		3,190.00	0.00	-100.0	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0	
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0	
INTERFUND TRANSFERS OUT					
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		0.00	0.00	0.	
SOURCES					
Proceeds					
		1			
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0	

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%

Napa County	Expenditures by Fu	iction		D8BA2XYPPE(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,474,009.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	45,000.00	0.00	-100.0%
5) TOTAL, REVENUES			7,519,009.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,190.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,190.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE	OTHER		.,		
FINANCING SOURCES AND USES(A5 -B10)			7,515,819.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			7,515,819.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,515,819.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,515,819.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,515,819.00	New
2) Ending Balance, June 30 (E + F1e)			7,515,819.00	7,515,819.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	7,515,819.00	7,515,819.00	0.0%
c) Committed			1,010,010.00	.,510,615.00	3.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760			
		3100	0.00	0.00	0.0%
d) Assigned Other Assignments (by Reserves (Object)		0700			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	7,515,819.00	7,515,819.00
Total, Restricted Balance		7,515,819.00	7,515,819.00

Napa County	Expenditures by C	object			D8BA2XYPPE(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	86,975.00	0.00	-100.0%
3) Other State Revenue		8300-8599	28,992.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	909,249.00	0.00	-100.0%
5) TOTAL, REVENUES			1,025,216.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,382.00	0.00	-100.0%
3) Employ ee Benefits		3000-3999	1,808.00	0.00	-100.0%
4) Books and Supplies		4000-4999	53,066.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	803,115.00	0.00	-100.0%
6) Capital Outlay		6000-6999	13,471,321.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,417.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,362,109.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(13,336,893.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929			
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070			
a) Sources		8930-8979	550,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			550,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,786,893.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704			
a) As of July 1 - Unaudited		9791	18,221,679.00	5,434,786.00	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,221,679.00	5,434,786.00	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,221,679.00	5,434,786.00	-70.2%
2) Ending Balance, June 30 (E + F1e)			5,434,786.00	5,434,786.00	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	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	5,434,786.00	5,434,786.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,378,809.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
					ı

Napa County	Expenditures by C		D8BA2XYPPE(2022-23)		
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			18,378,809.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	2,526,501.87		
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			2,526,501.87		
J. DEFERRED INFLOWS OF RESOURCES			2,320,301.07		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			45 052 207 62		
FEDERAL REVENUE			15,852,307.63		
FEMA		8281	00.075.00	0.00	400.00
		8290	86,975.00	0.00	-100.09
All Other Federal Revenue TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.09
			86,975.00	0.00	-100.09
OTHER STATE REVENUE		0507		2.00	0.00
Pass-Through Rev enues from State Sources	0000	8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	28,992.00	0.00	-100.09
TOTAL, OTHER STATE REVENUE			28,992.00	0.00	-100.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	9,545.00	0.00	-100.09
Leases and Rentals		8650	49,105.00	0.00	-100.09
Interest		8660	133,122.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	717,477.00	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			909,249.00	0.00	-100.09
TOTAL, REVENUES			1,025,216.00	0.00	-100.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,382.00	0.00	-100.09
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			5,382.00	0.00	-100.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,233.00	0.00	-100.0%

lapa County	Expenditures by O	bject			D8BA2XYPPE(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	412.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	27.00	0.00	-100.0%
Workers' Compensation		3601-3602	88.00	0.00	-100.0%
OPEB, Allocated		3701-3702	48.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,808.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	49,017.00	0.00	-100.09
Noncapitalized Equipment		4400	4,049.00	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			53,066.00	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,350.00	0.00	-100.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	801,251.00	0.00	-100.09
Communications		5900	514.00	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			803,115.00	0.00	-100.09
CAPITAL OUTLAY					
Land		6100	1,061,400.00	0.00	-100.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	12,409,921.00	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.04
TOTAL, CAPITAL OUTLAY			13,471,321.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	27,417.00	0.00	-100.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,417.00	0.00	-100.09
TOTAL, EXPENDITURES			14,362,109.00	0.00	-100.0%
INTERFUND TRANSFERS			11,002,100.00	0.00	100.07
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		00.10	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			0.00	0.00	0.0
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.00
·		7612 7613	0.00	0.00	0.09
From: All Other Funds To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out			0.00	0.00	0.0
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0
				0.00	0.09

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	550,000.00	0.00	-100.0%
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			550,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			550,000.00	0.00	-100.0%

Napa County	Expenditures by Fu			D0BAZX1FFE(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	86,975.00	0.00	-100.0%
3) Other State Revenue		8300-8599	28,992.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	909,249.00	0.00	-100.0%
5) TOTAL, REVENUES			1,025,216.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,334,692.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	27,417.00	0.00	-100.0%
10) TOTAL, EXPENDITURES		•	14,362,109.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE O	OTHER		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
FINANCING SOURCES AND USES(A5 -B10)			(13,336,893.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	550,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			550,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(12,786,893.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,221,679.00	5,434,786.00	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,221,679.00	5,434,786.00	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,221,679.00	5,434,786.00	-70.2%
2) Ending Balance, June 30 (E + F1e)			5,434,786.00	5,434,786.00	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	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	5,434,786.00	5,434,786.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Napa Valley Unified Napa County

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

28662660000000 Form 40 D8BA2XYPPE(2022-23)

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

Napa County	Expenditures by C	Expenditures by Object			D8BA2XYPPE(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	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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%	
6) Capital Outlay		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
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	2.20/	
a) Transfers In			0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		0000 0070	0.00	0.00	2.20/	
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	24 644 506 42	31,641,586.12	0.00/	
b) Audit Adjustments		9793	31,641,586.12		0.0%	
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%	
d) Other Restatements		9795	31,641,586.12	31,641,586.12	0.0%	
		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			31,641,586.12	31,641,586.12	0.0%	
2) Ending Balance, June 30 (E + F1e)			31,641,586.12	31,641,586.12	0.0%	
Components of Ending Fund Balance						
a) Nonspendable		0744				
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	31,641,586.12	31,641,586.12	0.0%	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			

Napa County	Expenditures by Ob	oject			D8BA2XYPPE(2022-23
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE			0.00		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.0%
Tax Relief Subventions					
Voted Indebtedness Levies		0574			
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

					. , , ,	
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%	

Napa County	Expenditures by Fu	Expenditures by Function			D8BA2XYPPE(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	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 OT	HER		0.00	0.00	0.0%	
FINANCING SOURCES AND USES(A5 -B10)  D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.076	
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)			0.00	0.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	31,641,586.12	31,641,586.12	0.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			31,641,586.12	31,641,586.12	0.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			31,641,586.12	31,641,586.12	0.0%	
2) Ending Balance, June 30 (E + F1e)			31,641,586.12	31,641,586.12	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	0.00	0.0%	
c) Committed		2. 10	3.00	3.00	3.070	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	31,641,586.12	31,641,586.12	0.0%	
d) Assigned		0.00	31,041,000.12	31,041,000.12	0.0%	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		5,00	0.00	0.00	0.0%	
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	0.53	0.00	0.000	
Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%	

Napa Valley Unified Napa County

## 2022-23 Budget, July 1 Bond Interest and Redemption Fund Restricted Detail

28662660000000 Form 51 D8BA2XYPPE(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			71514415		2
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	1,054,805.00	0.00	-100.0%
5) TOTAL, REVENUES			1,054,805.00	0.00	-100.0%
B. EXPENSES			,,		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	705,638.00	0.00	-100.0%
3) Employ ee Benefits		3000-3999	286,389.00	0.00	-100.0%
4) Books and Supplies		4000-4999	63,546.57	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	13,778.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		7000 7000	1,069,351.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(14,546.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
		7600-7629	0.00	0.00	0.0%
b) Transfers Out 2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
,		0000 0070		2.00	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	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(14,546.57)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,546.57	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,546.57	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,546.57	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	336,860.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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) Fixed Assets					
a) Land		9410	0.00		
California Denartment of Education			I 5.00	D	0022 11·18·30 AM

Napa County	Expenses by Obje	ect			D8BA2XYPPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improv ements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			336,860.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities		0000	0.00		
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664			
			0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			336,860.20		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	50,000.00	0.00	-100.0%
Other Local Revenue			50,000.00	0.00	100.070
All Other Local Revenue		8699	1,004,805.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE		5000			-100.0%
TOTAL, REVENUES			1,054,805.00	0.00	
			1,054,805.00	0.00	-100.0%
CERTIFICATED SALARIES  Contificated Topobors' Solaries		1100		2	
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	444,948.00	0.00	-100.0%

Napa County	Expenses by Obje				D0BA2X1PPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	169,343.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	53,999.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	36,598.00	0.00	-100.0%
Other Classified Salaries		2900	750.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			705,638.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	149,445.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	56,959.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	53,349.00	0.00	-100.0%
Unemploy ment Insurance		3501-3502	3,711.00	0.00	-100.0%
Workers' Compensation		3601-3602	12,737.00	0.00	-100.0%
OPEB, Allocated		3701-3702	4,938.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,250.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			286,389.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,546.57	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700			
TOTAL, BOOKS AND SUPPLIES		4700	0.00	0.00	0.0%
			63,546.57	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES		E400			0.00
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	441.00	0.00	-100.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,100.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,237.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,778.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,069,351.57	0.00	-100.0%
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			5.190	2.30	2.0 /
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES Other Sources					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

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

			,			
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	1,054,805.00	0.00	-100.0%	
5) TOTAL, REVENUES			1,054,805.00	0.00	-100.0%	
B. EXPENSES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		1,069,351.57	0.00	-100.0%	
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, EXPENSES			1,069,351.57	0.00	-100.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,546.57)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(14,546.57)	0.00	-100.0%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	14,546.57	0.00	-100.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			14,546.57	0.00	-100.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			14,546.57	0.00	-100.0%	
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	0.00	0.00	0.0%	
Components of Ending Net Position a) Net Investment in Capital Assets b) Restricted Net Position		9797	0.00 0.00	0.00		

2022-23 Budget, July 1 Other Enterprise Fund Restricted Detail

Napa Valley Unified Napa County 28662660000000 Form 63 D8BA2XYPPE(2022-23)

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

Napa County Exp	enses by Object	Т	<u> </u>	D0BAZX1PPE(2022-23
Description Resou	rce 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	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES		4,000.00	0.00	-100.0%
B. EXPENSES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits	3000-3999	200,000.00	0.00	-100.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		200,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(196,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES		(100,000.00)	0.00	100.070
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	0000 0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		(196,000.00)	0.00	-100.0%
F. NET POSITION		(100,000.00)	0.00	100.070
1) Beginning Net Position				
a) As of July 1 - Unaudited	9791	1,086,802.00	890,802.00	-18.0%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,086,802.00	890,802.00	-18.0%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)	0.00	1,086,802.00	890,802.00	-18.0%
2) Ending Net Position, June 30 (E + F1e)		890,802.00	890,802.00	0.0%
Components of Ending Net Position		890,602.00	690,602.00	0.076
a) Net Investment in Capital Assets	9796	0.00	0.00	0.0%
b) Restricted Net Position	9797			
c) Unrestricted Net Position	9790	890,802.00	890,802.00	0.0%
G. ASSETS	9190	0.00	0.00	0.0%
1) Cash				
	9110	040 400 70		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury	9110	813,422.78		
1) Fair Value Adjustment to Cash in County Treasury     b) in Panks		0.00		
b) in Banks	9120	200,000.00		
c) in Revolving Cash Account	0430			
d) with Fiscal Agent/Trustee	9130	0.00		
a) Collections Augiting Deposit	9135	8,310.88		
e) Collections Awaiting Deposit	9135 9140	8,310.88 0.00		
2) Investments	9135 9140 9150	8,310.88 0.00 0.00		
Investments     Accounts Receivable	9135 9140 9150 9200	8,310.88 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government	9135 9140 9150 9200 9290	8,310.88 0.00 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds	9135 9140 9150 9200 9290 9310	8,310.88 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government	9135 9140 9150 9200 9290	8,310.88 0.00 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds	9135 9140 9150 9200 9290 9310	8,310.88 0.00 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores	9135 9140 9150 9200 9290 9310 9320	8,310.88 0.00 0.00 0.00 0.00 0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures	9135 9140 9150 9200 9290 9310 9320 9330	8,310.88 0.00 0.00 0.00 0.00 0.00 0.00		

Napa County	Expenses by Obj	ect			D8BA2XYPPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,021,733.66		
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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. NET POSITION			0.00		
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,021,733.66		
OTHER STATE REVENUE			1,021,733.00		
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590		0.00	
TOTAL, OTHER STATE REVENUE	All Other	0330	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		0004			
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			4,000.00	0.00	-100.0%
TOTAL, REVENUES			4,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%

· •					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	200,000.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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			200,000.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		. 100	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.070
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200			
		5300	0.00	0.00	0.0%
Dues and Memberships		5400-5450	0.00	0.00	0.0%
Insurance			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 - 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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		:	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions  Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990			
		0990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

2022-23 Budget, July 1 Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
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	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES			4,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		200,000.00	0.00	-100.0%
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, EXPENSES			200,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(196,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(196,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,086,802.00	890,802.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,086,802.00	890,802.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,086,802.00	890,802.00	-18.0%
2) Ending Net Position, June 30 (E + F1e)			890,802.00	890,802.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	890,802.00	890,802.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
			1	1	

2022-23 Budget, July 1 Self-Insurance Fund Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	890,802.00	890,802.00
Total, Restricted Net Position		890,802.00	890,802.00

· · · · ·			2021-22 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2022-23 Budget	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. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.076
Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999			
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION			0.00	0.00	0.070
Beginning Net Position					
a) As of July 1 - Unaudited		9791	67,879.00	67,879.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9195			
		0705	67,879.00	67,879.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			67,879.00	67,879.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			67,879.00	67,879.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	67,879.00	67,879.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	411.04		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	67,470.12		
e) Collections Awaiting Deposit		9140	0.00		
2) Inv estments		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) Fixed Assets		9400			
10) TOTAL, ASSETS			67,881.16		
California Department of Education			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	D : 1 - 1 0/0/6	0022 11:19:39 AM

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			67,881.16		
OTHER LOCAL REVENUE			.,,,,,,,,,,,		
Other Local Rev enue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts			0.00	0.00	0.070
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue		307.	0.00	0.00	0.070
All Other Local Revenue		8699	0.00	0.00	0.00/
TOTAL, OTHER LOCAL REVENUE		0099	0.00	0.00	0.0%
TOTAL, REVENUES				0.00	
			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		5100			
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and		5000			
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

2022-23 Budget, July 1 Retiree Benefit Fund Expenses by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

		<del>,                                      </del>			
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. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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 Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	67,879.00	67,879.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,879.00	67,879.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			67,879.00	67,879.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			67,879.00	67,879.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	67,879.00	67,879.00	0.0%

2022-23 Budget, July 1 Retiree Benefit Fund Restricted Detail

Napa Valley Unified Napa County 28662660000000 Form 71 D8BA2XYPPE(2022-23)

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

Napa County	Expenses by Obje				D8BA2XYPPE(2022-23
<b>Description</b> R	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	9,450.00	0.00	-100.0%
5) TOTAL, REVENUES			9,450.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	450.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			9,000.00	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			9,000.00	0.00	-100.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00		0.0%
2) Other Sources/Uses		7000-7029	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.09/
b) Uses		7630-7699	0.00	0.00	0.0%
			0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)  F. NET POSITION			9,000.00	0.00	-100.0%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	990 974 00	898,871.00	1.00/
b) Audit Adjustments		9791	889,871.00		1.0%
c) As of July 1 - Audited (F1a + F1b)		9193	0.00	0.00	0.0%
		9795	889,871.00	898,871.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			889,871.00	898,871.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			898,871.00	898,871.00	0.0%
Components of Ending Net Position		9796	0.00	0.00	2.00/
a) Net Investment in Capital Assets			0.00	0.00	0.0%
b) Restricted Net Position		9797	867,494.00	867,494.00	0.0%
c) Unrestricted Net Position		9790	31,377.00	31,377.00	0.0%
G. ASSETS					
1) Cash		0440	204 200 44		
a) in County Treasury		9110	831,802.41		
Pair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Inv estments		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) Fixed Assets					
a) Land		9410	0.00		

Napa County	Expenses by Obje	ect			D8BA2XYPPE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			831,802.41		
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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES		3003	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
TOTAL, DEFERRED INFLOWS		9090			
			0.00		
K. NET POSITION			004 000 44		
Net Position, June 30 (G10 + H2) - (I7 + J2)			831,802.41		
OTHER STATE REVENUE	7000	0500		0.00	
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	450.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,450.00	0.00	-100.0%
TOTAL, REVENUES			9,450.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Napa County	Expenses by Obj	ect		D8BA2XYPPE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300			
Insurance		5400-5450	0.00	0.00	0.0%
		5500	0.00	0.00	0.0%
Operations and Housekeeping Services			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	450.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			450.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			450.00	0.00	-100.0%
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%
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					

#### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

28662660000000 Form 73 D8BA2XYPPE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 + 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					
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	9,450.00	0.00	-100.0%
5) TOTAL, REVENUES			9,450.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		450.00	0.00	-100.0%
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, EXPENSES			450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	889,871.00	898,871.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889,871.00	898,871.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			889,871.00	898,871.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			898,871.00	898,871.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	867,494.00	867,494.00	0.0%
c) Unrestricted Net Position		9790	31,377.00	31,377.00	0.0%

#### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Restricted Detail

28662660000000 Form 73 D8BA2XYPPE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	867,494.00	867,494.00
Total, Restricted Net Position		867,494.00	867,494.00

•						42X1FFE(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/Revenue Limit Sources	8010-8099	175,426,085.00	2.73%	180,220,050.00	0.15%	180,483,904.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,262,376.00	1.16%	3,300,235.71	0.90%	3,330,046.89
4. Other Local Revenues	8600-8799	765,187.00	0.00%	765,187.00	0.00%	765,187.00
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	(27,477,326.00)	6.60%	(29,292,011.07)	2.55%	(30,039,596.05)
6. Total (Sum lines A1 thru A5c)		151,976,322.00	1.99%	154,993,461.64	-0.29%	154,539,541.84
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				76,363,596.00		77,890,867.92
b. Step & Column Adjustment				1,527,271.92		1,557,817.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,363,596.00	2.00%	77,890,867.92	2.00%	79,448,685.28
2. Classified Salaries						
a. Base Salaries				23,880,302.00		24,357,908.04
b. Step & Column Adjustment				477,606.04		487,158.17
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	23,880,302.00	2.00%	24,357,908.04	2.00%	24,845,066.21
3. Employ ee Benefits	3000-3999	36,191,530.00	1.52%	36,742,918.68	1.25%	37,201,030.45
4. Books and Supplies	4000-4999	4,024,270.00	122.42%	8,950,632.09	1.97%	9,126,959.54
<ol><li>Services and Other Operating Expenditures</li></ol>	5000-5999	15,991,011.00	3.09%	16,484,373.71	1.94%	16,803,623.05
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,738,710.00)	-5.54%	(4,476,202.59)	1.37%	(4,537,485.52)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		151,741,999.00	5.43%	159,980,497.85	1.84%	162,917,879.01

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

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)		234,323.00		(4,987,036.21)		(8,378,337.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,896,651.00		43,130,974.00		38,143,937.79
Ending Fund Balance (Sum lines C and D1)		43,130,974.00		38,143,937.79		29,765,600.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,000.00		276,000.00		276,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,000,000.00		20,000,000.00		20,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	9789	22,854,974.00		17,867,937.79		9,489,600.62
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		43,130,974.00		38,143,937.79		29,765,600.62
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
<ul><li>b. Reserve for Economic Uncertainties</li></ul>	9789	22,854,974.00		17,867,937.79		9,489,600.62
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		22,854,974.00		17,867,937.79		9,489,600.62

#### 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.

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

28662660000000 Form MYP D8BA2XYPPE(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)
See Attached						

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

Description Object Codes Codes  2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A)	2023-24	% Change	
<del></del>	(B)	Projection (C)	(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/Revenue Limit Sources 8010-8099 12,944,889.00	0.00%	12,944,889.00	0.00%	12,944,889.00
2. Federal Revenues 8100-8299 14,836,902.00	-46.29%	7,969,573.00	0.00%	7,969,573.00
3. Other State Revenues 8300-8599 22,996,971.00	-2.25%	22,478,707.89	2.19%	22,971,247.89
4. Other Local Revenues 8600-8799 1,262,744.00	0.00%	1,262,744.00	0.00%	1,262,744.00
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 27,477,326.00	6.60%	29,292,011.07	2.55%	30,039,596.05
6. Total (Sum lines A1 thru A5c) 79,518	3,832.00 -7.01%	73,947,924.96	1.68%	75,188,049.94
B. EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
a. Base Salaries		21,330,703.00		18,116,526.00
b. Step & Column Adjustment		355,226.00		362,330.49
c. Cost-of-Living Adjustment		0.00		0.00
d. Other Adjustments		(3,569,403.00)		0.00
e. Total Certificated Salaries (Sum 1000-1999 21,330,703.00	-15.07%	18,116,526.00	2.00%	18,478,856.49
2. Classified Salaries				
a. Base Salaries		12,569,553.00		11,918,017.62
b. Step & Column Adjustment		233,686.62		238,360.37
c. Cost-of-Living Adjustment		0.00		0.00
d. Other Adjustments		(885,222.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 12,569,553.00	-5.18%	11,918,017.62	2.00%	12,156,377.99
3. Employ ee Benefits 3000-3999 20,221,277.00	-5.77%	19,054,221.78	0.50%	19,149,623.57
4. Books and Supplies 4000-4999 4,610,991.00	-34.57%	3,017,109.91	-1.71%	2,965,493.57
5. Services and Other Operating 5000-5999 17,999,992.00	-6.41%	16,846,183.02	2.00%	17,183,765.53
6. Capital Outlay 6000-6999 25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of	-6.09%	4,045,162.59	1.51%	4,106,445.52
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)		0.00		0.00
11. Total (Sum lines B1 thru B10) 81,065	5,186.00 -9.92%	73,022,220.92	1.43%	74,065,562.67

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

28662660000000 Form MYP D8BA2XYPPE(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)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,546,354.00)		925,704.04		1,122,487.27
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		1,594,443.87		48,089.87		973,793.91
Ending Fund Balance (Sum lines C and D1)		48,089.87		973,793.91		2,096,281.18
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	48,089.87		973,793.91		2,096,281.18
c. Committed			•			
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		48,089.87		973,793.91		2,096,281.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
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)						
a. Stabilization Arrangements	9750					
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789					
c. Unassigned/Unappropriated	9790					
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.

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

28662660000000 Form MYP D8BA2XYPPE(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)
See Attached						

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

Napa County	Omesun	cted_Restricted			D8BA2XYPPE(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/Revenue Limit Sources	8010-8099	188,370,974.00	2.54%	193,164,939.00	0.14%	193,428,793.00
2. Federal Revenues	8100-8299	14,836,902.00	-46.29%	7,969,573.00	0.00%	7,969,573.00
3. Other State Revenues	8300-8599	26,259,347.00	-1.83%	25,778,943.60	2.03%	26,301,294.78
4. Other Local Revenues	8600-8799	2,027,931.00	0.00%	2,027,931.00	0.00%	2,027,931.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		231,495,154.00	-1.10%	228,941,386.60	0.34%	229,727,591.78
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				97,694,299.00		96,007,393.92
b. Step & Column Adjustment				1,882,497.92		1,920,147.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,569,403.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,694,299.00	-1.73%	96,007,393.92	2.00%	97,927,541.77
2. Classified Salaries						
a. Base Salaries				36,449,855.00		36,275,925.66
b. Step & Column Adjustment				711,292.66		725,518.54
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(885,222.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,449,855.00	-0.48%	36,275,925.66	2.00%	37,001,444.20
3. Employ ee Benefits	3000-3999	56,412,807.00	-1.09%	55,797,140.46	0.99%	56,350,654.02
4. Books and Supplies	4000-4999	8,635,261.00	38.59%	11,967,742.00	1.04%	12,092,453.11
5. Services and Other Operating Expenditures	5000-5999	33,991,003.00	-1.94%	33,330,556.73	1.97%	33,987,388.58
6. Capital Outlay	6000-6999	55,000.00	0.00%	55,000.00	0.00%	55,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(431,040.00)	0.00%	(431,040.00)	0.00%	(431,040.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		232,807,185.00	0.08%	233,002,718.77	1.71%	236,983,441.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						

		_	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)
(Line A6 minus line B11)		(1,312,031.00)		(4,061,332.17)		(7,255,849.90)
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		44,491,094.87		43,179,063.87		39,117,731.70
Ending Fund Balance (Sum lines C and D1)		43,179,063.87		39,117,731.70		31,861,881.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,000.00		276,000.00		276,000.00
b. Restricted	9740	48,089.87		973,793.91		2,096,281.18
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,000,000.00		20,000,000.00		20,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	22,854,974.00		17,867,937.79		9,489,600.62
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		43,179,063.87		39,117,731.70		31,861,881.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,854,974.00		17,867,937.79		9,489,600.62
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<ul> <li>d. Negative Restricted Ending Balances</li> </ul>						
(Negative resources 2000- 9999)	979Z			0.00		0.00
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Total Available Reserves - by     Amount (Sum lines E1a thru E2c)		22,854,974.00		17,867,937.79		9,489,600.62
4. Total Av ailable Reserves - by Percent (Line E3 divided by Line F3c)		9.82%		7.67%		4.00%
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):						

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

		<del></del>				
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						
the pass-through funds distributed to SELPA members?	YES					
<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):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,278.45		14,912.91		14,561.60
3. Calculating the Reserves						
<ul><li>a. Expenditures and Other Financing Uses (Line B11)</li></ul>		232,807,185.00		233,002,718.77		236,983,441.68
<ul><li>b. Plus: Special Education</li><li>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)		232,807,185.00		233,002,718.77		236,983,441.68
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,984,215.55		6,990,081.56		7,109,503.25
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,984,215.55		6,990,081.56		7,109,503.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## NAPA VALLEY UNIFIED SCHOOL DISTRICT

Adopted Budget 2022-2023

Year 1 (2022-23) Cash Flow

Fund 01 General Fund			Projected						
	ODJECT	Beginning Fund							
	OBJECT	Balance	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY
A. BEGINNING CASH			47 270 720	F1 904 300	42 100 422	20 721 660	21 750 020	20 424 492	00 400 700
B. RECEIPTS (PLUS)			47,370,730	51,804,300	43,109,432	30,721,660	21,750,020	29,424,482	88,408,786
REVENUE LIMIT		-							
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019		2,811,591	2,811,591	5,892,838	5,060,864	5,060,864	5,892,838	5,060,864
PROPERTY TAXES	8020-8079	•	-		-	_	16,121,291	63,898,742	-
OTHER	8080-8099	-	-	(93,405)	_	(186,810)	(249,080)	(124,540)	(124,540
FEDERAL REVENUE	8100-8299		74,657	978,062	719,593	1,111,937	1,111,937	1,118,192	2,343,641
OTHER STATE REVENUE	8300-8599		-	-	1,891,512	1,526,552	2,746,795	4,012,348	4,369,496
OTHER LOCAL REVENUE	8600-8799		175,102	186,042	164,243	137,182	192,971	143,746	156,515
INTERFUND TRANSFERS IN	8910-8929		-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES TOTAL RECEIPTS	8931-8979		3,061,351	3,882,290	8,668,186	7,649,725	24,984,779	74,941,326	11,805,977
			.,,	.,,	.,,	, , ,	,,	, , , ,	,,-
C. DISBURSEMENTS (MINUS)			200.0=:	7.057.535	0.040 ==:	0.004.555	0.000.55	0.000.000	0.455 ===
CERTIFICATED SALARIES	1000-1999		900,071	7,867,286 2,706,913	8,910,791 2,703,788	8,901,998	8,388,931	8,398,332 2,844,760	8,155,701 2,715,805
CLASSIFIED SALARIES EMPLOYEE BENEFITS	2000-2999 3000-3999	-	1,770,859 3,802,000	3,945,361	4,533,646	3,135,891 3,797,689	3,164,862 4,263,254	4,236,420	4,242,130
BOOKS AND SUPPLIES	4000-4999	-	36,020	361,257	2,576,559	704,614	838,975	46,696	469,690
SERVICES	5000-5999		4,802,447	1,646,528	2,128,750	1,065,428	1,861,021	1,861,021	1,704,355
CAPITAL OUTLAY	6000-6599	-	- 1,002,117		-		-	-	
OTHER OUTGO	7000-7499	•	-	-	-	(215,520)	-	-	-
INTERFUND TRANSFER OUT	7600-7629		-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699		-	-	-	-	-	-	-
TOTAL DISBURSEMENTS			11,311,398	16,527,344	20,853,535	17,390,099	18,517,043	17,387,229	17,287,681
D. BALANCE SHEET TRANSACTIONS		-							
ASSETS (PLUS)		•							
CASH NOT IN TREASURY	9111-9199	177,952	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	9200-9299	13,946,395	7,035,081	4,911,314	1,514,910	423,810	615,124	603,749	717,578
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	-
STORES	9320	210,191	-	70,140	29,502	(78,886)	(23,521)	(1,930)	95,000
PREPAID EXPENDITURES	9330	-	-	-	-	-	-	-	
OTHER CURRENT ASSETS SUB TOTAL ASSETS	9340	14,334,538	7,035,081	4,981,454	1,544,412	344,924	591,603	601,819	812,578
30B TOTAL ASSETS		14,334,338	7,033,081	4,381,434	1,344,412	344,324	391,003	001,819	812,378
<u>LIABILITIES</u>									
ACCOUNTS PAYABLE	9500-9529	12,129,567	9,351,464	1,031,267	1,746,835	(423,810)	(615,124)	(828,387)	(608,441
DEFERRED NET PAY	9520-9521	-	-	-	-	-	-	-	-
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-
CURRENT LOANS	9641	-	(15,000,000)	-	-	-	-	-	7,500,000
CURRENT LOANS - INTERFUND	9640	_	-	-	-	-	-	-	-
DEFERRED REVENUES	9650	_	-	-	-	-	-	-	-
SUB TOTAL LIABILITIES	3030	12,129,567	(5,648,536)	1,031,267	1,746,835	(423,810)	(615,124)	(828,387)	6,891,559
		12,123,007	(3,0.0,330)	1,001,207	1,7 10,000	(123,010)	(013)11 1)	(020,007)	0,032,333
NON OPERATING		•							
SUSPENSE CLEARING	9555-9599	ŀ							
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	2,204,971	12,683,617	3,950,187	(202,423)	768,734	1,206,726	1,430,206	(6,078,981)
	,								
E. NET INCREASE/DECREASE									
(B-C+D)			4,433,570	(8,694,868)	(12,387,772)	(8,971,640)	7,674,462	58,984,304	(11,560,685)
F. ENDING CASH (A - E)			51,804,300	43,109,432	30,721,660	21,750,020	29,424,482	88,408,786	76,848,101
C ENDING CACH BUT A CORP.									
G.ENDING CASH PLUS ACCRUALS									

Fund 01 General Fund		Projected	Projected	Projected	Projected	Projected				
	ОВЈЕСТ	FEBRUARY	MARCH	APRIL	MAY	JUNE	<u>ACCRUALS</u>	ADJ'S	TOTAL	BUDGET
A. BEGINNING CASH		76,848,101	74,821,816	77,326,159	79,098,969	77,286,359				
B. RECEIPTS (PLUS)										
REVENUE LIMIT										
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019	5,445,626	6,274,743	5,445,626	2,922,089	2,922,089	-	-	55,601,622	55,601,622
PROPERTY TAXES	8020-8079	6,020,317	6,619,967	12,573,420	12,573,420	3,909,825	-	-	121,716,982	121,716,982
OTHER	8080-8099	(124,540)	2,521,461	4,984,891	1,264,836	1,121,297	2,062,800		11,052,370	11,052,370
FEDERAL REVENUE	8100-8299	1,965,747	1,065,747	1,098,000	1,459,660	1,789,728	-	-	14,836,902	14,836,902
OTHER STATE REVENUE OTHER LOCAL REVENUE	8300-8599 8600-8799	1,884,774 172,654	1,970,166 143,248	1,984,774 164,742	1,926,852 195,742	1,991,053 195,742	1,955,024		26,259,347 2,027,931	26,259,347 2,027,931
INTERFUND TRANSFERS IN	8910-8929	1/2,054	143,246	104,742	195,742	195,742	-	-	2,027,931	2,027,931
ALL OTHER FINANCING SOURCES	8931-8979	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		15,364,578	18,595,332	26,251,453	20,342,599	11,929,733	4,017,824	-	231,495,154	231,495,154
C. DISBURSEMENTS (MINUS)										
CERTIFICATED SALARIES	1000-1999	8,451,992	8,446,183	8,442,349	8,446,183	11,594,466	790,016	_	97,694,299	97,694,299
CLASSIFIED SALARIES	2000-2999	2,810,078	2,852,655	2,781,071	3,168,614	3,810,052	1,984,507	-	36,449,855	36,449,855
EMPLOYEE BENEFITS	3000-3999	4,230,805	4,236,838	4,217,475	6,477,103	5,394,324	3,035,763	-	56,412,807	56,412,807
BOOKS AND SUPPLIES	4000-4999	1,086,890	423,101	702,424	423,101	423,101	542,833	-	8,635,261	8,635,261
SERVICES	5000-5999	1,332,698	2,190,261	1,566,173	2,355,499	3,652,788	7,824,033	-	33,991,003	33,991,003
CAPITAL OUTLAY	6000-6599	55,000	-	-	-	-	-	-	55,000	55,000
OTHER OUTGO	7000-7499	-	-	-	-	(215,520)	-	-	(431,040)	(431,040)
INTERFUND TRANSFER OUT	7600-7629	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699	17.067.463	10 140 020	17 700 403	20 970 501	24 650 211	14 177 151	-	222 007 105	222 007 105
TOTAL DISBURSEMENTS		17,967,462	18,149,038	17,709,493	20,870,501	24,659,211	14,177,151	-	232,807,185	232,807,185
D. BALANCE SHEET TRANSACTIONS										
ASSETS (PLUS)										
CASH NOT IN TREASURY	9111-9199			-	-	177,952	-	-	177,952	
ACCOUNTS RECEIVABLE	9200-9299	213,891	1,171,492	-	-	-	(4,017,824)	-	13,189,125	
DUE FROM OTHER FUNDS STORES	9310 9320	2,922	(42,526)	18,280	43,036	98,175			210,191	
PREPAID EXPENDITURES	9330	-	(42,320)	10,200		50,175	_	_		
OTHER CURRENT ASSETS	9340	-		-	-	-	_	-		
SUB TOTAL ASSETS		216,813	1,128,966	18,280	43,036	276,127	(4,017,824)	-	13,577,268	
LIABILITIES	l	(	(	(			(		(1.000.000)	
ACCOUNTS PAYABLE	9500-9529	(359,786)	(929,083)	(712,570)	1,327,744	554,819	(14,177,151)	-	(4,642,222)	
DEFERRED NET PAY	9520-9521	-	-	-	-	-	-	-		
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-		
CURRENT LOANS	9641	-	-	7,500,000	-	-	-	-		
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-		
DEFERRED REVENUES	9650	-	-	-	-	-	- ]	-	-	
SUB TOTAL LIABILITIES		(359,786)	(929,083)	6,787,430	1,327,744	554,819	(14,177,151)	-	(4,642,222)	
								-	-	
NON OPERATING								-		
SUSPENSE CLEARING	9555-9599							-	-	
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	576,599	2,058,048	(6,769,150)	(1,284,708)	(278,692)	10,159,327	-	18,219,490	
E. NET INCREASE/DECREASE						(22.55.5				
(B-C+D)		(2,026,285)	2,504,343	1,772,810	(1,812,611)	(13,008,169)	-	-	16,907,459	(1,312,031)
F. ENDING CASH (A - E)		74,821,816	77,326,159	79,098,969	77,286,359	64,278,189				
G.ENDING CASH PLUS ACCRUALS									64,278,189	

## NAPA VALLEY UNIFIED SCHOOL DISTRICT

Adopted Budget 2022-2023

Year 2 (2023-24) Cash Flow

Fund 01 General Fund			Projected	Projected	Projected	Projected	Projected	Projected	Projected
	OBJECT	Beginning Fund Balance	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY
A. BEGINNING CASH			47,370,730	36,904,300	28,309,432	13,974,076	3,102,436	10,876,898	67,680,798
B. RECEIPTS (PLUS)									
REVENUE LIMIT									
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019		2,911,591	2,911,591	5,992,838	5,160,864	5,160,864	5,992,838	5,160,864
PROPERTY TAXES	8020-8079		-	-	-	-	17,121,291	63,898,742	-
OTHER	8080-8099		-	(93,405)	-	(186,810)	(249,080)	(124,540)	(124,540
FEDERAL REVENUE	8100-8299		74,657	978,062	719,593	111,937	111,937	118,192	943,641
OTHER STATE REVENUE	8300-8599		-	-	1,891,512	1,526,552	2,746,795	3,531,944	4,369,496
OTHER LOCAL REVENUE	8600-8799		175,102	186,042	164,243	137,182	192,971	143,746	156,515
INTERFUND TRANSFERS IN	8910-8929		-	-	-	-	-	-	
ALL OTHER FINANCING SOURCES	8931-8979		-	-	-	-	-	-	
TOTAL RECEIPTS			3,161,351	3,982,290	8,768,186	6,749,725	25,084,779	73,560,922	10,505,977
C. DISBURSEMENTS (MINUS)									
CERTIFICATED SALARIES	1000-1999		900,071	7,867,286	8,910,791	8,901,998	8,388,931	8,398,332	8,155,701
CLASSIFIED SALARIES	2000-2999		1,770,859	2,706,913	2,703,788	3,135,891	3,164,862	2,844,760	2,715,805
EMPLOYEE BENEFITS	3000-3999		3,802,000	3,945,361	4,533,646	3,797,689	4,263,254	4,236,420	4,242,130
BOOKS AND SUPPLIES	4000-4999		36,020	361,257	2,576,559	1,704,614	838,975	846,696	969,690
SERVICES	5000-5999		4,802,447	1,646,528	2,128,750	1,065,428	1,861,021	1,861,021	1,704,355
CAPITAL OUTLAY	6000-6599		-	-	-	-	-	-	
OTHER OUTGO	7000-7499		-	-	-	(215,520)	-	-	
INTERFUND TRANSFER OUT	7600-7629		-	-	-	-	-	-	
ALL OTHER FINANCING USES	7630-7699		-	-	-	-	-	-	
TOTAL DISBURSEMENTS			11,311,398	16,527,344	20,853,535	18,390,099	18,517,043	18,187,229	17,787,681
D. BALANCE SHEET TRANSACTIONS									
ASSETS (PLUS)									
CASH NOT IN TREASURY	9111-9199	177,952	-	-	-	-	-	-	
ACCOUNTS RECEIVABLE	9200-9299	13,189,125	7,035,081	4,911,314	1,514,910	423,810	615,124	603,749	717,578
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	
STORES	9320	210,191	-	70,140	29,502	(78,886)	(23,521)	(1,930)	95,000
PREPAID EXPENDITURES	9330	-	-	-	-	-	-	-	
OTHER CURRENT ASSETS	9340	12 577 269	7.025.001	4,981,454	1 544 412	344,924	F01 C02	601,819	812,578
SUB TOTAL ASSETS		13,577,268	7,035,081	4,981,454	1,544,412	344,924	591,603	001,819	812,576
LIABILITIES									
ACCOUNTS PAYABLE	9500-9529	14,177,151	9,351,464	1,031,267	3,794,419	(423,810)	(615,124)	(828,387)	(608,441
DEFERRED NET PAY	9520-9521	_ ,,	-	_,	-	( -= -, -= -,	(===,== -,	(0_0,00.7)	(000)
DUE TO OTHER FUNDS	9610			_		_	_		
CURRENT LOANS	9641	-	-	-	-	-	-	-	
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	
	9650	-	-	-	-	-	-	-	
DEFERRED REVENUES			9,351,464	1,031,267	3,794,419	(423,810)	(615,124)	(828,387)	(608,441
		14,177,151	9,331,404	, ,					
DEFERRED REVENUES SUB TOTAL LIABILITIES		14,177,151	9,331,404	, ,					
DEFERRED REVENUES SUB TOTAL LIABILITIES NON OPERATING		14,177,151	9,331,404						
DEFERRED REVENUES SUB TOTAL LIABILITIES NON OPERATING SUSPENSE CLEARING	9555-9599				(2,250.007)	768.734	1,206.726	1,430.206	1.421.019
DEFERRED REVENUES SUB TOTAL LIABILITIES NON OPERATING		(599,883)	(2,316,383)	3,950,187	(2,250,007)	768,734	1,206,726	1,430,206	1,421,019
DEFERRED REVENUES SUB TOTAL LIABILITIES NON OPERATING SUSPENSE CLEARING	9555-9599				(2,250,007)	768,734	1,206,726	1,430,206	1,421,019
DEFERRED REVENUES SUB TOTAL LIABILITIES  NON OPERATING SUSPENSE CLEARING TOTAL BALANCE SHEET ACCOUNTS	9555-9599				(2,250,007)	768,734 (10,871,640)	1,206,726 7,774,462	<b>1,430,206</b> 56,803,900	, ,
DEFERRED REVENUES SUB TOTAL LIABILITIES  NON OPERATING SUSPENSE CLEARING TOTAL BALANCE SHEET ACCOUNTS  E. NET INCREASE/DECREASE	9555-9599		(2,316,383)	3,950,187					1,421,019 (5,860,685 61,820,113

## NAPA VALLEY UNIFIED SCHOOL DISTRICT

Adopted Budget 2022-2023

Year 2 (2023-24) Cash Flow

Fund 01 General Fund			Projected	Projected	Projected	Projected	Projected	_		_	
	OBJECT	Beginning Fund Balance	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	ADJ'S	TOTAL	BUDGET
A. BEGINNING CASH			61,820,113	59,893,827	63,113,157	72,064,947	69,841,778				
B. RECEIPTS (PLUS)			, ,	, ,	, ,	, ,	, ,				
REVENUE LIMIT											
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019		5,545,626	6,374,743	5,573,097	3,022,089	3,022,089	-		56,829,093	56,829,093
PROPERTY TAXES	8020-8079		7,020,317	7,619,967	13,224,929	12,573,420	3,909,825	-	-	125,368,491	125,368,491
OTHER	8080-8099		(124,540)	2,436,447	4,984,891	1,264,836	1,121,297	2,062,800		10,967,356	10,967,356
FEDERAL REVENUE	8100-8299		965,747	1,065,747	998,000	1,059,660	822,399	-	-	7,969,573	7,969,573
OTHER STATE REVENUE	8300-8599		1,884,774	1,970,166	1,984,774	1,926,852	1,991,053	1,955,024		25,778,943	25,778,943
OTHER LOCAL REVENUE	8600-8799		172,654	143,248	164,742	195,742	195,742	-	-	2,027,931	2,027,931
INTERFUND TRANSFERS IN	8910-8929		-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES	8931-8979		-	-	-	-	-	-	-	-	
TOTAL RECEIPTS			15,464,578	19,610,319	26,930,433	20,042,599	11,062,405	4,017,824	-	228,941,387	228,941,387
C. DISBURSEMENTS (MINUS)											
CERTIFICATED SALARIES	1000-1999		8,451,992	8,446,183	8,442,349	8,446,183	9,907,561	790,016	-	96,007,394	96,007,394
CLASSIFIED SALARIES	2000-2999		2,810,078	2,852,655	3,781,071	3,279,173	3,810,052	700,019	-	36,275,926	36,275,926
EMPLOYEE BENEFITS	3000-3999		4,230,805	4,236,838	4,217,475	6,477,103	5,394,324	2,420,096	-	55,797,140	55,797,140
BOOKS AND SUPPLIES	4000-4999		1,086,890	723,101	702,424	423,101	423,101	1,275,314	-	11,967,742	11,967,742
SERVICES	5000-5999		1,332,698	2,190,261	1,566,173	2,355,499	3,652,788	7,163,587	-	33,330,557	33,330,557
CAPITAL OUTLAY	6000-6599		55,000	-	-	-	-	-	-	55,000	55,000
OTHER OUTGO	7000-7499		-	-	-	-	(215,520)	-	-	(431,040)	(431,040
INTERFUND TRANSFER OUT	7600-7629		-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699		-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS			17,967,462	18,449,038	18,709,493	20,981,060	22,972,306	12,349,032	-	233,002,720	233,002,719
D. BALANCE SHEET TRANSACTIONS											
ASSETS (PLUS)											
CASH NOT IN TREASURY	9111-9199	177,952	-	-	-	-	177,952	-	-	177,952	
ACCOUNTS RECEIVABLE	9200-9299	13,189,125	213,891	1,171,492	-	-	-	(4,017,824)	-	13,189,125	
DUE FROM OTHER FUNDS	9310		-	-	-	-	-	-	-	-	
STORES	9320	210,191	2,922	(42,526)	18,280	43,036	98,175	-	-	210,191	
PREPAID EXPENDITURES OTHER CURRENT ASSETS	9330 9340	_	-	-	-	-	-	-	-		
SUB TOTAL ASSETS		13,577,268	216,813	1,128,966	18,280	43,036	276,127	(4,017,824)	-	13,577,268	
LIABILITIES											
ACCOUNTS PAYABLE	9500-9529	14,177,151	(359,786)	(929,083)	(712,570)	1,327,744	554,819	(12,349,032)	-	(766,519)	
DEFERRED NET PAY	9520-9521	-	-	-	-	-	-	-	-	-	
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-	-	
CURRENT LOANS	9641	-	-	-	-	-	-	-	-	-	
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	-	-	
DEFERRED REVENUES SUB TOTAL LIABILITIES	9650	1/1 177 151	(359,786)	(929,083)	(712,570)	1,327,744	554,819	(12,349,032)	-	(766,519)	
300 TOTAL LIADILITIES		14,177,151	(333,760)	(323,063)	(/12,3/0)	1,327,744	334,819	(12,343,032)	-	(700,519)	
NON OPERATING									-	-	
SUSPENSE CLEARING	9555-9599								-	-	
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	(599,883)	576,599	2,058,048	730,850	(1,284,708)	(278,692)	8,331,208	-	14,343,787	
E. NET INCREASE/DECREASE			4 000	2 240 555	0.054 ====	(2.222	(40,400			40.000	(4.004
(B-C+D)			(1,926,285)	3,219,329	8,951,790	(2,223,169)	(12,188,593)	-	-	10,282,454	(4,061,332
F. ENDING CASH (A - E) G.ENDING CASH PLUS ACCRUALS			59,893,827	63,113,157	72,064,947	69,841,778	57,653,184				
										57,653,184	

## 2022-23 Budget, July 1 Every Student Succeeds Act Maintenance of Effort

	Funds 01, 09, and 62						
Section I - Expenditures	Goals	Functions	Objects	Expenditures			
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	259,801,915.88			
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	35,212,692.31			
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)							
1. Community Services	All	5000-5999	1000- 7999	119,326.00			
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	1,428,969.51			
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	156,844.00			
4. Other Transfers Out	All 9200		7200- 7299	0.00			
5. Interfund Transfers Out	All 9300		7600- 7629	0.00			
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00			
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	420,806.00			
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00			
Supplemental expenditures     made as a result of a     Presidentially declared disaster	Manually entered. Must not include expenditures in	n lines B, C1-C8, D1, or D2.		0.00			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,125,945.51			
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439				
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	519,979.00			
Expenditures to cover deficits for student body activities	Manually entered. Must not include expendi	tures in lines A or D1.		0.00			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				222,983,257.06			
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA			
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) B. Expenditures per ADA (Line I.E				15,037.90			
divided by Line II.A) California Department of Education		Pri	nted: 6/3/2	14,828.08 022 11:25:53 AM			

# 2022-23 Budget, July 1 Every Student Succeeds Act Maintenance of Effort

28662660000000 Form ESMOE D8BA2XYPPE(2022-23)

Section III - MOE Calculation (For data collection only. Final determination will be done by	Total	Per ADA
CDE)		
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount		
rather than the actual prior year expenditure amount.)	180,661,814.73	10,857.42
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	180,661,814.73	10,857.42
B. Required effort (Line A.2 times 90%)	162,595,633.26	9,771.68
C. Current year expenditures (Line I.E and Line II.B)	222,983,257.06	14,828.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
N/a	0.00	0.00
		T

Total adjustments to base

N/A

N/A

expenditures

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

#### **CRITERIA AND STANDARDS**

#### **CRITERION: Average Daily Attendance** 1.

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
,	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
mn, lines A4 and C4):	15,278.45	
rcentage Level:	1.0%	

District ADA (Form A, Estimated P-2 ADA colun

District's ADA	Standard	Percenta	age I	Level:

## 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

		Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	
		Funded ADA	Funded ADA	(If Budget is greater	
Fiscal Yea	r	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2019-20)					
District Re	egular	16,006	16,006		
Charter So	chool				
	Total ADA	16,006	16,006	N/A	Met
Second Prior Year (2020-21)					
District Re	egular	16,638	16,638		
Charter So	chool				
	Total ADA	16,638	16,638	N/A	Met
First Prior Year (2021-22)					
District Re	egular	15,787	16,621		
Charter So	chool		0		
	Total ADA	15,787	16,621	N/A	Met
Budget Year (2022-23)					
District Re	egular	15,879			
Charter So	chool	0			
	Total ADA	15,879			

#### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

1a.	STANDARD MET - Funded ADA has not been overestimated by mo	ore than the standard per	centage level for the first prior year.
	Explanation:		
	(required if NOT met)		
1b.	STANDARD MET - Funded ADA has not been overestimated by morevious three years.	ore than the standard per	centage level for two or more of the
	Explanation:		
	(required if NOT met)		
2.	CRITERION: Enrollment		
	STANDARD: Projected enrollment has not been overestimated in 1 fiscal years	the first prior fiscal yea	r OR in 2) two or more of the previous three
	by more than the following percentage levels:		
		Percentage Level	District ADA
		3.0%	0 to 300
		2.0%	301 to 1,000
		1.0%	1,001 and over
	District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):		
	O4).	13,270.0	
	District's Enrollment Standard Percentage Level:	1.0%	

#### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Lev el Enrollment (If Budget is greater Fiscal Year Budget **CBEDS Actual** than Actual, else N/A) Status Third Prior Year (2019-20) District Regular 16,736 17,666 Charter School **Total Enrollment** 16,736 17,666 N/A Met Second Prior Year (2020-21) District Regular 16,971 17,240 Charter School **Total Enrollment** Met 16,971 17,240 N/A First Prior Year (2021-22) District Regular 16,018 16,524 Charter School **Total Enrollment** 16,018 16,524 N/A Met

**Enrollment Variance** 

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

tupu county		0.00	505A2A11 2(2022 20
Budget Year (2022-23)			
	District Regular	16,092	
	Charter School		
	Total Enrollment	16,092	
			•
2B. Comparison of Distric	t Enrollment to the Standard		
DATA ENTRY: Enter an expl	anation if the standard is not met.		
1a.	STANDARD MET - Enrollment has not been o	overestimated by more	than the standard percentage level for the first prior year.
	Explanation:		
	(required if NOT met)		
1b.	STANDARD MET - Enrollment has not been o three years.	overestimated by more to	than the standard percentage level for two or more of the previous
	Explanation:		
	(required if NOT met)		
3.	CRITERION: ADA to Enrollment		
	• • • • • • • • • • • • • • • • • • • •	• .	e (ADA) to enrollment ratio for any of the budget year or two

## 3A. Calculating the District's ADA to Enrollment Standard

one percent (0.5%).

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		P-2 ADA	Enrollment	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	16,006	17,666	
	Charter School		0	
	Total ADA/Enrollment	16,006	17,666	90.6%
Second Prior Year (2020-21)				
	District Regular	16,638	17,240	
	Charter School	0		
	Total ADA/Enrollment	16,638	17,240	96.5%
First Prior Year (2021-22)				
	District Regular	15,038	16,524	
	Charter School			
	Total ADA/Enrollment	15,038	16,524	91.0%
		Hist	orical Average Ratio:	92.7%

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

93	20/	
	. 270	

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	15,278	16,092		
Charter School	0			
Total ADA/Enrollment	15,278	16,092	94.9%	Not Met
1st Subsequent Year (2023-24)				
District Regular	14,913	15,699		
Charter School				
Total ADA/Enrollment	14,913	15,699	95.0%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	14,562	15,328		
Charter School				
Total ADA/Enrollment	14,562	15,328	95.0%	Not Met

## 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

The historical average is based upon 2019-20 through 2021-22, which were all during the pandemic. As a result, these years are outside of the district's normal historical average.

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA' and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

#### Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded)				
	(Form A, lines A6 and C4)	16,620.76	15,879.08	15,639.86	15,064.73
b.	Prior Year ADA (Funded)		16,620.76	15,879.08	15,639.86
C.	Difference (Step 1a minus Step 1b)		(741.68)	(239.22)	(575.13)
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		(4.46%)	(1.51%)	(3.68%)
Step 2 - Change in Funding Leve					
a.	Prior Year LCFF Funding		169,553,807.00	175,426,085.00	180,220,050.00
b1.	COLA percentage		6.56%	3.61%	3.64%
b2.	COLA amount (proxy for purposes of this crit	erion)	11,122,729.74	6,332,881.67	6,560,009.82
C.	Percent Change Due to Funding Level				
	(Step 2b2 divided by Step 2a)		6.6%	3.6%	3.6%
Step 3 - Total Change in Populat	ion and Funding Level				
	(Step 1d plus Step 2c)		2.1%	2.1%	0.0%
	LCFF Revenue Standard (Ste	p 3, plus/minus 1%):	1.10% to 3.10%	1.10% to 3.10%	-1.04% to 0.96%

## 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

#### Basic Aid District Projected LCFF Revenue

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes				
(Form 01, Objects 8021 - 8089)	109,913,857.00	121,716,982.00		
Percent Change from Previous Year		N/A	N/A	N/A
	Basic Aid Standard (percent change from			
previous ye	ear, plus/minus 1%):	N/A	N/A	N/A

### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard			
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

## 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)	171,359,271.00	177,318,604.00	182,197,584.00	182,597,131.00
District's Projected Chang	ge in LCFF Revenue:	3.48%	2.75%	.22%
LCFI	F Revenue Standard	1.10% to 3.10%	1.10% to 3.10%	-1.04% to 0.96%
	Status:	Not Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

(required if NOT met)

2022-23 funding is calculated based on the three prior year's ADA (2019-20, 2020-21, 2021-22), which is new and explains the projected increase being outside of the standard percentage.

5. CRITERION: Salaries and Benefits

1a.

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

#### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

#### Estimated/Unaudited Actuals - Unrestricted

	(Resources	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	118,415,241.03	130,202,684.91	90.9%
Second Prior Year (2020-21)	113,768,165.81	124,525,397.91	91.4%
First Prior Year (2021-22)	125,226,596.80	144,082,418.00	86.9%
	89.7%		

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

#### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Budget - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	136,435,428.00	151,741,999.00	89.9%	Met
1st Subsequent Year (2023-24)	138,991,694.64	159,980,497.85	86.9%	Met
2nd Subsequent Year (2024-25)	141,494,781.94	162,917,879.01	86.9%	Met

## 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a.	STANDARD MET - Ratio of total unrestricted salaries and two subsequent fiscal years.	and benefits to	total unrestricted expe	nditures has met the standa	rd for the budget
	Explanation: (required if NOT met)				
6.	CRITERION: Other Revenues and Expenditures				
	STANDARD: Projected operating revenues (including f	ederal, other st	ate, and other local) or	expenditures (including bool	ks and supplies,
	and services and other operating), for any of the budg year amount by more than the percentage change in percent.				
	For each major object category, changes that exceed percent must be explained.	the percentage	change in population a	nd the funded COLA plus or	minus five
6A. Calculating the District's (	Other Revenues and Expenditures Standard Percent	age Ranges			
DATA ENTRY: All data are extra	cted or calculated.				
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
	1. District's Change in Population and F	unding Level			
	(Criterion	4A1, Step 3):	2.10%	2.10%	(.04%)
	2. District's Other Revenues and E	Expenditures			
	Standard Percentage Range (Line 1, plus	/minus 10%):	-7.90% to 12.10%	-7.90% to 12.10%	-10.04% to 9.96%
	3. District's Other Revenues and	Expenditures			
	Explanation Percentage Range (Line 1, plu	ıs/minus 5%):	-2.90% to 7.10%	-2.90% to 7.10%	-5.04% to 4.96%

#### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent

years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	35,639,091.31		
Budget Year (2022-23)	14,836,902.00	(58.37%)	Yes
1st Subsequent Year (2023-24)	7,969,573.00	(46.29%)	Yes
2nd Subsequent Year (2024-25)	7,969,573.00	0.00%	No

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Explanation:

(required if Yes)

This substantial decrease is due to the receipt of one-time funds related to COVID, which are not budgeted in the subsequent years.

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

31,155,313.00		
26,259,347.00	(15.71%)	Yes
25,778,943.60	(1.83%)	No
26,301,294.78	2.03%	No

Explanation:

(required if Yes)

The decrease from 2021-22 to 2022-23 is due to one-time COVID funds, which are not budgeted in the 2022-23 or subsequent years.

### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

10,010,890.55		
2,027,931.00	(79.74%)	Yes
2,027,931.00	0.00%	No
2,027,931.00	0.00%	No

Explanation:

(required if Yes)

Local revenues fluctuate substantially, so they are not budgeted unless an award letter or guarantee of funding has been received.

## Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

37,297,661.59		
8,635,261.00	(76.85%)	Yes
11,967,742.00	38.59%	Yes
12,092,453.11	1.04%	No

 ${\bf Explanation:}$ 

(required if Yes)

This is where the District accounts for prior year carry over and funds that have not yet been budgeted out to other specific expense accounts, which is why there can be a lot of change year over year. Additionally, when new funds are first received, they are maintained here until the appropriate plans have been approved. A portion of this decrease is applicable to one-time funds that were not budgeted in 2022-23 or the subsequent years.

#### Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

38,419,943.42		
33,991,003.00	(11.53%)	Yes
33,330,556.73	(1.94%)	No
33,987,388.58	1.97%	No

Explanation:

(required if Yes)

This decrease is a result of one-time funds that are not included in the 2022-23 budget or subsequent years.

### 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

#### Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

76,805,294.86		
43,124,180.00	(43.85%)	Not Met
35,776,447.60	(17.04%)	Not Met
36,298,798.78	1.46%	Met

#### Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

75,717,605.01		
42,626,264.00	(43.70%)	Not Met
45,298,298.73	6.27%	Met
46,079,841.69	1.73%	Met

#### 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

#### Explanation:

Federal Revenue

(linked from 6B

if NOT met)

This substantial decrease is due to the receipt of one-time funds related to COVID, which are not budgeted in the subsequent years.

#### Explanation:

Other State Revenue

(linked from 6B

if NOT met)

The decrease from 2021-22 to 2022-23 is due to one-time COVID funds, which are not budgeted in the 2022-23 or subsequent years.

## Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Local revenues fluctuate substantially, so they are not budgeted unless an award letter or guarantee of funding has been received.

1b.

STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

### ${\bf Explanation:}$

Books and Supplies

(IIIIKEU ITOITI OB

if NOT met)

This is where the District accounts for prior year carry over and funds that have not yet been budgeted out to other specific expense accounts, which is why there can be a lot of change year over year. Additionally, when new funds are first received, they are maintained here until the appropriate plans have been approved. A portion of this decrease is applicable to one-time funds that were not budgeted in 2022-23 or the subsequent years.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Exp	lan	ati	n	n	٠

#### Services and Other Exps

(linked from 6B if NOT met)

This decrease is a result of one-time funds that are not included in the 2022-23 budget or subsequent years.

#### 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of

the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

217,732,609.00

6,531,978.27

 $(Fund\ 10,\ resources\ 3300\text{-}3499,\ 6500\text{-}6540\ and\ 6546,\ objects\ 7211\text{-}7213\ and\ 7221\text{-}7223)$ 

on 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

217,732,609.00			
	3% Required	Budgeted Contribution <sup>1</sup>	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status
			Met
		1	iviet

6.531.979.00

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

Napa	Valley Unifie	ed
Napa	County	

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	of 1998)  Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

#### 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal y ears.

## 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
		(2019-20)	(2020-21)	(2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	5,833,027.00	14,936,105.00	42,679,331.68
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	339,589.21	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	(2,246,304.59)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,926,311.62	14,936,105.00	42,679,331.68
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	194,649,843.92	199,148,063.76	259,801,915.88
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	194,649,843.92	199,148,063.76	259,801,915.88
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	2.0%	7.5%	16.4%

(Line 3 times 1/3):

¹Av ailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

2.5%

.7%

5.5%

District's Deficit Spending Standard Percentage Levels

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

#### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	5,248,669.45	130,467,543.24	N/A	Met
Second Prior Year (2020-21)	17,629,003.51	124,548,100.80	N/A	Met
First Prior Year (2021-22)	8,281,035.00	144,082,418.00	N/A	Met
Budget Year (2022-23) (Information only)	234,323.00	151,741,999.00		

## 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:	
(required if NOT met)	

#### 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Lev el 1	District AD	A
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

District Estimated P-2 ADA (Form A, Lines A6 and C4):

15,278

District's Fund Balance Standard Percentage Level:

1.0%

#### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted General Fund Beginning
Balance <sup>2</sup>
Beg

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	11,737,941.00	11,737,941.50	N/A	Met
Second Prior Year (2020-21)	16,986,610.92	16,986,610.92	0.0%	Met
First Prior Year (2021-22)	23,130,617.28	34,615,616.00	N/A	Met
Budget Year (2022-23) (Information only)	42,896,651.00			

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

#### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District AD	A
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400.001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

- <sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.
- <sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	15,278	14,913	14,562
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

#### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1.	Do you choose to exclude from the reserve calculation the pasmembers?	ss-through funds distributed to	SELPA	YES
2.	If you are the SELPA AU and are excluding special education p	pass-through funds:		
	a. Enter the name(s) of the SELPA(s):			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	b. Special Education Pass-through Funds			
	(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
	objects 7211 7213 and 7221 7223)			

## 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
232,807,185.00	233,002,718.77	236,983,441.68
232,807,185.00	233,002,718.77	236,983,441.68
3%	3%	3%

5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	6,984,215.55	6,990,081.56	7,109,503.25
6.	Reserve Standard - by Amount			
	(\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	6,984,215.55	6,990,081.56	7,109,503.25

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted	resources 0000-1999 except Line 4):	Budget Year (2022- 23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	22,854,974.00	17,867,937.79	9,489,600.62
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	22,854,974.00	17,867,937.79	9,489,600.62
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	9.82%	7.67%	4.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	6,984,215.55	6,990,081.56	7,109,503.25
	Status:	Met	Met	Met

10D. Comparison	of District I	Reserve Amo	unt to the	ne Standard
-----------------	---------------	-------------	------------	-------------

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:	anation:		
(required if NOT met)	if NOT met)		

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact the budget?	
1b.	If Yes, identify the liabilities and how they may impact the budget:	
<b>S2</b> .	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are funded with one-time resources?	
	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditur	oe in
1b.	the following fiscal years:	es III
S3.	Use of Ongoing Revenues for One-time Expenditures	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing	
	general fund revenues? No	
1b.	If Yes, identify the expenditures:	
S4.	Contingent Revenues	
	Deep your district have projected revenues for the hydret year or either of the two subsequent fines.	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:	
	baperialitates reduced.	
	L	
S5.	Contributions	

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

#### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fun	nd 01, Resources 0000-1999,	Object 8980)		
First Prior Year (2021-22)		(28,706,774.00)			
Budget Year (2022-23)		(27,477,326.00)	(1,229,448.00)	(4.3%)	Met
st Subsequent Year (2023-24)		(29,292,011.00)	1,814,685.00	6.6%	Met
2nd Subsequent Year (2024-25)		(30,039,596.00)	747,585.00	2.6%	Met
1b.	Transfers In, General Fund *				
First Prior Year (2021-22)		0.00			
udget Year (2022-23)		0.00	0.00	0.0%	Met
st Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1c. irst Prior Year (2021-22) udget Year (2022-23)	Transfers Out, General Fund *	0.00	0.00	0.0%	Met
Ist Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1d.	Impact of Capital Projects		1		
	Do you have any capital projects that may impact	the general fund operational b	udget?	1	No
	er operating deficits in either the general fund or any o				
S5B. Status of the District's P	rojected Contributions, Transfers, and Capital Pr				
SSB. Status of the District's Po DATA ENTRY: Enter an explana	rojected Contributions, Transfers, and Capital Pr	ojects	e budget and two subsequ	uent fiscal vea	rs
5B. Status of the District's P	tion if Not Met for items 1a-1c or if Yes for item 1d.  MET - Projected contributions have not changed by	ojects	e budget and two subsequ	uent fiscal yea	rs.
5B. Status of the District's Po	rojected Contributions, Transfers, and Capital Pr tion if Not Met for items 1a-1c or if Yes for item 1d.  MET - Projected contributions have not changed by  Explanation:	ojects	e budget and two subsequ	uent fiscal yea	rs.
5B. Status of the District's Potential Status of the District's Potential States of the District States of the Distri	tion if Not Met for items 1a-1c or if Yes for item 1d.  MET - Projected contributions have not changed by Explanation:  (required if NOT met)	rojects r more than the standard for th	<u> </u>	· · ·	
S5B. Status of the District's Po DATA ENTRY: Enter an explana	rojected Contributions, Transfers, and Capital Pr tion if Not Met for items 1a-1c or if Yes for item 1d.  MET - Projected contributions have not changed by  Explanation:	rojects r more than the standard for th	<u> </u>	· · ·	

1c.

Explanation:

MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

#### Project Information:

(required if YES)

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

## S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

	# of Years	SACS Fund and 0	SACS Fund and Object Codes Used For:	
Ty pe of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23
Leases				
Certificates of Participation	7	N/A	Fund 40	1,945,000
General Obligation Bonds	27	Fund 51	Fund 51	526,390,807
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
			•	

Other Long-term Commitments (do not include OPEB):

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	1				
TOTAL:					528,335,807
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Pay ment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Leases					
Certificates of Participation		306,685	305,325	303,841	307,172
General Obligation Bonds		35,943,478	35,708,461	32,730,548	35,008,480
Supp Early Retirement Program		216,766			
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (continued):		· · · · · · · · · · · · · · · · · · ·	!		
Total Annual Pay	y ments:	36,466,929	36,013,786	33,034,389	35,315,652
Has total annual payment increase	ed over pri	or year (2021-22)?	No	No	No
		-			
S6B. Comparison of the District's Annual Payments to Prior Year	Annual Pay	vment			
DATA ENTRY: Enter an explanation if Yes.					
1a. No - Annual payments for long-term of	commitment	ts have not increased	d in one or more of the bu	idget and two subsequent	fiscal years.
Explanation:					
(required if Yes					
to increase in total					
annual pay ments)					
S6C. Identification of Decreases to Funding Sources Used to Pay	Long-term	Commitments			
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes,	an explanat	tion is required in item	1 2		
27.11. 2.1.11. 3.3. 1.10 appropriate 1.00 of 1.0 sattorn 1.00. 1, 1. 1.00,	an explana				
Will funding sources used to pay long	g-term comn	nitments decrease or	expire prior to the end of	the commitment period,	or are they one-
1. time sources?					,
			No		

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	Explanation:						
	(required if Yes)						
<b>S7</b> .	Unfunded Liabilities						
		or postemployment benefits other the the actuarially determined contribution of the period, etc.).					•
		or self-insurance programs such as wante the required contribution; and in		-			•
S7A. Identification of the Distr	ict's Estimated Unfunded Liabili	ity for Postemployment Benefits (	Other than F	Pensions (	OPEB)		
DATA ENTRY: Click the appropri	ate button in item 1 and enter data	in all other applicable items; there a	ire no extrac	tions in this	s section excep	ot the budget y	year data on line
1	Does your district provide poster	mployment benefits other					
	than pensions (OPEB)? (If No, sl	kip items 2-5)	Υe	es			
					•		
2.	For the district's OPEB:						
	a. Are they lifetime benefits?		N	0			
	b. Do benefits continue past age	65?	N	0			
	c. Describe any other characteris required to contribute toward their	stics of the district's OPEB program r own benefits:	including eli	gibility crite	ria and amoun	ts, if any, tha	t retirees are
3	a. Are OPEB financed on a pay-a	as-y ou-go, actuarial cost, or other m	ethod?			Pay -as-y ou-	go
	b. Indicate any accumulated amo	ounts earmarked for OPEB in a self-	insurance or	-	Self-Insura	ance Fund	Gov ernmental Fund
	gov ernmental fund						T dild
4.	OPEB Liabilities					Data mus	st be entered.
	a. Total OPEB liability			5	8,486,040.00		
	b. OPEB plan(s) fiduciary net pos	sition (if applicable)					
	c. Total/Net OPEB liability (Line 4	4a minus Line 4b)		5	8,486,040.00		
	d. Is total OPEB liability based or	n the district's estimate					
	or an actuarial valuation?			Ac	tuarial		
	e. If based on an actuarial valuat	tion, indicate the measurement date					
	of the OPEB valuation			Oct 1	10, 2018		

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

2nd

2nd

Subsequent

		Year	Subsequent Year	Subsequent Year
5.	OPEB Contributions	(2022- 23)	(2023-24)	(2024-25)
	a. OPEB actuarially determined contribution (ADC), if available, per			
	actuarial valuation or Alternative Measurement			
	Method	4,563,403.00	4,563,403.00	4,563,403.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,966,175.00	1,966,175.00	2,199,913.84
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,966,175.00	1,966,175.00	1,966,175.00
	d. Number of retirees receiving OPEB benefits	622.00	622.00	622.00
		·		

Dudget

#### S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this sectior	DATA ENTRY:	Click the appropriate button in it	em 1 and enter data in all of	ther applicable items; there	e are no extractions in this section
---	-------------	------------------------------------	-------------------------------	------------------------------	--------------------------------------

1	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)	
		No

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

1		

- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Subsequent

1st

		i cai	Year	Year
4.	Self-Insurance Contributions	(2022- 23)	(2023-24)	(2024-25)
	a. Required contribution (funding) for self-insurance programs			

### S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

Budget

#### If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

4

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

			Year (2nd terim)	Budget Ye	ear 1s	st Subsequent Year	2nd Subsequent Year
		(20	21-22)	(2022-23	3)	(2023-24)	(2024-25)
Number of certificated (non-mar positions	nagement) full - time - equivalent(FT	E)	833		818	816	812
Certificated (Non-managemen	t) Salary and Benefit Negotiations	•					
1.	Are salary and benefit negotiation		et vear?		No	ı	
	,	If Yes, and the correction disclosure documents the COE, complete quality	sponding publi have been fi	led with			
		If Yes, and the correct disclosure documents with the COE, complete	have not bee	n filed			
		If No, identify the un complete questions 6		ations including	any prior yea	ar unsettled negotiati	ons and then
Negotiations Settled	l						
	Per Gov ernment Code Section 35	i47.5(a), date of public	disclosure bo	ard			
2a.	meeting:						
2b.	Per Government Code Section 35	47.5(b), was the agree	ment certified	ı			
	by the district superintendent and	chief business officia	l?				
		If Yes, date of Super certification:	intendent and	СВО			
3.	Per Government Code Section 35	47.5(c), was a budget	revision adop	ted			
	to meet the costs of the agreeme	ent?					
		If Yes, date of budge adoption:	t revision boa	rd			_
4.	Period covered by the agreement	: Begir Date	1		En	d Date:	01
5.	Salary settlement:			Budget Ye	ear 1s	t Subsequent Year	2nd Subsequent Year
				(2022-23	3)	(2023-24)	(2024-25)
	Is the cost of salary settlement in and multiyear	ncluded in the budget					
	projections (MYPs)?						
		One Yea	r Agreement				
		Total cost of salary s	ettlement				
		% change in salary so from prior year	chedule				
		or					
		Multiyea	nr Agreement	:			
		Total cost of salary s					
		% change in salary so from prior year (may such as "Reopener")					

Identify the source of funding that will be used to support multiyear salary commitments:

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

Negotiations Not Settled				
6.	Cost of a one percent increase in salary and statutory benefits	1,106,383		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-managemen	t) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certificated (Non-managemen				
Are any new costs from prior ye	ear settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non- management) Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1 00	. 00	1.00
3.	Percent change in step & column over prior year			
	,			2nd
		Budget Year	1st Subsequent Year	Subsequent Year
Certificated (Non-managemen	t) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

## Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Napa	Valley	Unified
Napa	Count	у

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	•									
										_
S8B. Cost Analysis of Distr	rict's Labor Agreements - Classified	l (Non-mana	gement) En	nployees						_
DATA ENTRY: Enter all applic	cable data items; there are no extraction	ons in this se	ction.							_
			Prior Ye	ear (2nd rim)	Budge	t Year	1st Subsec	quent Year	2nd Subseque Year	nt
			(202	1-22)	(2022	2-23)	(2023	3-24)	(2024-25	)
Number of classified(non - m	anagement) FTE positions			637		627		627		627
Classified (Non-manageme	nt) Salary and Benefit Negotiations									
1.	Are salary and benefit negotiation	ns settled for	the budget	y ear?			No			
		If Yes, and questions 2		onding publi	c disclosure	e document	s have been f	iled with the C	OE, complete	•
		If Yes, and complete qu		• .	c disclosure	e document	ts have not bee	en filed with th	e COE,	
		If No, ident complete qu	-	_	ations includ	ding any pri	ior y ear unsett	led negotiation	s and then	
Negotiations Settled										
2a.	Per Gov ernment Code Section 35	547 5(a) date	e of public d	lisclosure						
20.	board meeting:	547.5(a), date	e or public o	iisciosuie						
2b.	Per Government Code Section 35	E47 E(b) was	the agreem	ont cortific	4					
20.			ū		,		ا			
	by the district superintendent and				CDO			l		
		If Yes, date certification		tendent and	СВО					
3.	Per Government Code Section 35	547.5(c), was	a budget re	evision adop	ted					
	to meet the costs of the agreeme	ent?					'			
		If Yes, date adoption:	e of budget	revision boa	ard					
4.	Period covered by the agreement	<b>t</b> ·	Begin				End Date:			
	Tollog dovoice by the agreement		Date:				- End Bato.		I	
5.	Salary settlement:				Budge	t Year	1st Subsec	quent Year	2nd Subseque Year	nt
					(2022	2-23)	(2023	3-24)	(2024-25	)
	Is the cost of salary settlement in	included in th	e budget							$\neg$
	and multiy ear								I	
	projections (MYPs)?									
			One Year	Agreement	:					
		Total cost o	of salary set	tlement						

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

		% change in salary schedule from prior y ear			
		or			
		Multiyear Agreemen	t		
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that	will be used to support	multiyear salary commitme	nts:
Negotiations Not Settled					
6.	Cost of a one percent increase in	n salary and statutory benefits	487,572		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentativ	e salary schedule increases			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) H	Health and Welfare (H&W) Benef	fits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit change MYPs?	es included in the budget and	Yes	Yes	Yes
2.	Total cost of H&W benefits				
3.	Percent of H&W cost paid by em	nploy er			
4.	Percent projected change in H&W	V cost over prior year			
Classified (Non-management) F	Prior Year Settlements				
Are any new costs from prior year	ar settlements included in the budg	et?	No		
	If Yes, amount of new costs incl	uded in the budget and MYPs			
	If Yes, explain the nature of the	new costs:			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) S	Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments in	ncluded in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustmen	nts			
3.	Percent change in step & column	ov er prior y ear			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)			(2022-23)	(2023-24)	(2024-25)

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

1.	Are savings from attrition include	led in the bud	get and MYPs?	Yes	No	No
2.	Are additional H&W benefits for included in the budget and MYP		f or retired employ ees	Yes	Yes	Yes
Classified (Non-manag	ement) - Other					
List other significant con	stract changes and the cost impact of eac	h change (i.e.	, hours of employment,	leave of absence, bon	uses, etc.):	
S8C. Cost Analysis of	District's Labor Agreements - Manager	nent/Supervi	sor/Confidential Empl	oyees		
DATA ENTRY: Enter all a	applicable data items; there are no extract	ions in this se	ection.			0.1
			Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management	, supervisor, and confidential FTE position	ns	84	84	84	84
Managamant/Sumanuia	au/Canfidantial					
Management/Supervisor Salary and Benefit Neg						
1.	Are salary and benefit negotiation	ons settled fo	r the budget year?		 N/A	
		If Yes, con	nplete question 2.			
			ify the unsettled negoti uestions 3 and 4.	ations including any pri	or y ear unsettled negotiation	s and then
		If m/o okin	the remainder of Coeffic	COC		
Negotiations Settled		п пла, ѕкір	the remainder of Section	on Sec.		
						2nd
2.	Salary settlement:			Budget Year	1st Subsequent Year	Subsequent Year
	la tha and to the second	taction (C. C.	a bardanak	(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement and multiyear	included in th	ie budget			
	projections (MYPs)?					
			of salary settlement			
			n salary schedule vear (may enter text,			

such as "Reopener")

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

	3.	Cost of a one percent increase in salary and statutory benefits	146,436					
			Budget Year	1st Subsequent Year	2nd Subsequent Year			
			(2022-23)	(2023-24)	(2024-25)			
	4.	Amount included for any tentative salary schedule increases						
Manag	ement/Supervisor	r/Confidential	Budget Year	1st Subsequent Year	2nd Subsequent Year			
Health Benefi	and Welfare (H&\ ts	W)	(2022-23)	(2023-24)	(2024-25)			
	1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes			
	2.	Total cost of H&W benefits						
	3.	Percent of H&W cost paid by employer						
	4.	Percent projected change in H&W cost over prior year						
Manag	ement/Supervisor	r/Confidential	Budget Year	1st Subsequent Year	2nd Subsequent Year			
Step a	nd Column Adjus	tments	(2022-23)	(2023-24)	(2024-25)			
	1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes			
	2.	Cost of step and column adjustments						
	3.	Percent change in step & column over prior year						
Manag	ement/Supervisor	r/Confidential	Budget Year	1st Subsequent Year	2nd Subsequent Year			
Other	Benefits (mileage,	bonuses, etc.)	(2022-23)	(2023-24)	(2024-25)			
	1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes			
	2.	Total cost of other benefits						
	3.	Percent change in cost of other benefits over prior year						
	S9.	Local Control and Accountability Plan (LCAP)						
		Confirm that the school district's governing board has adopted an LC	CAP or an update to the	LCAP effective for the bud	get year.			
		DATA ENTRY: Click the appropriate Yes or No button in item 1, and	enter the date in item 2	<u>.</u>				
		1. Did or will the school district's governing board adopt an LCAP or year?	an update to the LCAP	effective for the budget	Yes			
		2. Adoption date of the LCAP or an update to the LCAP.			Jun 23, 2022			
	S10.	LCAP Expenditures						
		Confirm that the school district's budget includes the expenditures new	ecessary to implement	the LCAP or annual update t	o the LCAP.			
		DATA ENTRY: Click the appropriate Yes or No button.						
		Does the school district's budget include the expenditures necessary update to the LCAP as described	to implement the LCAI	or annual				
		in the Local Control and Accountability Plan and Annual Update Template?						

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

Napa	Valley	Unified
Nana	Count	v

28662660000000 Form 01CS D8BA2XYPPE(2022-23)

A2.	Is the system of personnel position control independent from the payroll system?	
		No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the	
	enrollment budget column and actual column of Criterion 2A are used to determine Yes of No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget	
	or subsequent years of the agreement would result in salary increases that	No
	are expected to exceed the projected state funded cost-of-living adjustment?	-
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	
		No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No
When providing commen	nts for additional fiscal indicators, please include the item number applicable to each comment.	
	Comments:	
	(optional)	

End of School District Budget Criteria and Standards Review