

Sausalito Marin City School District
2022-23 Adopted Budget and Multiyear Fiscal Projection
July 1, 2022
Presented June 9, 2022

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Sausalito Marin City School District's Unique Financial Picture

In responding to the first desegregation order in our state in the last 50 years we accomplished something nobody thought we could. In a resounding and swift response to the Attorney General that beat the required timelines to desegregate by several years we unified the two schools in our district and retained most of the students and staff in the process. We did this in an unprecedented time in education, not just locally but globally due to the challenges of operating an effective in person school during a global pandemic. We needed to account for a lot of unknowns in this process. Primarily we didn't know how much trauma and learning loss students and families would bring back with them to in person school this year. We didn't know what effects Covid would have on school this year, or how the requirements from public health might continue to change how we needed to safely operate in person school. Lastly, we hadn't operated one school for all the kids in the district for decades, the needs of students and staff, and the costs of doing that were all unknown at the time that we adopted our budget in June 2021. We received \$1.3 Million dollars in one-time Covid money from the State and Federal Government.

The Adopted Budget for 2021-22 was approved by the board with the understanding that it included \$1.3M of one-time funds. It was acknowledged at the time that cuts of \$1.3M would be required before the 2022-23 budget could be approved in June 2022. These one-time funds were used to hire additional, one-time staff to support a smooth unification of Willow Creek students into the district as well as ensure a safe return to in-person instruction. The board acknowledged that the rich staffing levels of 2021-22 would not be sustainable.

December 2021

The First Interim Report covering activity from July 1 - October 31 and projecting financial activity through June 30th was approved by the board in December 2021 with a Qualified certification. Overall, the financial picture had deteriorated, and the Multi-Year Projection (MYP) indicated cuts of \$1.55M would be needed prior to budget adoption.

Changed assumptions reflected in the First Interim report included:

- When the books were closed on 2020-21, fund balance dropped \$167K due to prior year expenditures being higher than expected.
- Food services – the adopted budget was significantly under budget in the areas of food purchases.

- Transportation – an unplanned transportation contract was implemented in January; the increased costs will continue next year.
- Special education – additional services were identified and the budgets increased.

Winter 2021

The Budget Advisory Committee (BAC) was convened and tasked with making recommendations of at least \$1.6M to be implemented for 2022-23.

In preparation for the Second Interim Report, an increased focus was centered on current year budget activity and adjustments that were needed.

- District of Choice revenue was determined to be at risk and was removed from the budget
- Contracts - a review began of all contracts and MOUs that had gone to the board this year, and purchase orders and budgets were established. Contracts to be renewed in 2022-23 will be brought to the board in May and June.
- A spending freeze was implemented in mid-February
- The COE assigned a Fiscal Advisor per education code, a share of which cost is charged to the district.
- Unexpected extra duty and overtime salaries, vacation balances that needed to be paid, special education revenue drop and charter school property tax invoice all added to the projected deficit.

March 2022

The Second Interim Report covering the period July 1-January 31 and projecting financial activity through June 30 was approved by the board in March 2022. At this time, due to the increased costs identified above, the MYP indicated cuts of \$1.7M would be required for 2022-23 and a loan from Fund 40 of \$50K would be needed in the current year to meet minimum reserve requirements. The Budget Advisory Committee (BAC) recommended reductions that could be implemented totaling \$1.7M which were incorporated into the Second Interim Report for implementation in 2022-23.

The below budget reductions were reflected as of Second Interim and layoff notices were sent out accordingly:

Budget Committee Recommendations for 2022-23 Budget		
Reduction	FTE	Amount of GF Savings
Reduce Multi-Subject Teachers	(5.00)	(695,818)
Reduce Student Success Coaches	(7.43)	(637,000)
Hire 1.0 RSP Teacher	1.00	128,000
Eliminate Community School Director	(1.00)	(95,790)
Eliminate M&O/Grounds position	(1.00)	(59,000)
Eliminate cook position	(1.00)	(62,000)
Eliminate .3 Music, .3 Art	(0.60)	(112,000)
Reduce SLP hours	(0.70)	(110,411)
Reduce Non-public school placement	-	(100,000)
Total Reductions as of 2nd Interim		(1,744,019)

During further review by district staff and the Marin County Office of Education (MCOE), additional adjustments to the budget for the current and next year were identified subsequent to the Second Interim report.

- Revenue accrued in the prior year was also booked in the current year and had to be removed
- Non-public school cost that was removed had to be added back
- As a result of the layoff hearing, a reduction of 0.7 SLP FTE was reduced to 0.4 FTE
- The Board of Trustees took action to deny all new and current TK-5 inter-district transfer students commencing in the fall of 2022, with exceptions for staff’s children
- Additional contracts and vendor payments were identified that were not in the budget

May 2022

The BAC continued to meet and make further recommendations of approximately \$440K to be made to the 2022-23 budget. These additional budget adjustments were reflected in the third financial report.

Budget Committee Recommendations Round #2 for 2022-23 Budget		
Reduction	FTE (A) (B)	Amount of GF Savings
Reduce PR Contract	-	(33,000)
Eliminate Panorama Contract	-	(8,000)
Eliminate Garden Coordinator Contractors	-	(61,000)
Do not fill Music Position	(1.00)	(104,900)
Do not fill World Language Position	(0.40)	(46,500)
Do not fill TK Position	(1.00)	(93,200)
Hire SSC to cover TK/K combo	0.83	67,540
Do not fill Intervention Teacher position	(1.00)	(143,700)
Do not fill all of 0.6 FTE PE position	(0.20)	(19,100)
Total Reductions as of 2nd Interim		(441,860)
(A) Note that positions that are not filled remain as positions on the books; budget will be eliminated for 2022-23, and position will be brought before the board for elimination next March 15 during layoff process.		
(B) Statutory benefits 23% for certificated, 36% for classified. H&W benefits estimated \$11,500 for SSCs and \$18,000 for certificated.		

On May 13, the Governor released his much-anticipated May Revise. While the bulk of the new money adjusts the base funding for state funded districts, the proposal also includes one-time dollars that may be available to the District in 2022-23. Relevant impacts of the State’s enacted budget will be incorporated into the August budget revision once eligibility for new funds is determined.

June 2022

The Adopted Budget for 2022-23 reflects projected enrollment and ADA, certain impacts of the May Revise, staffing as reflected in the position control listing to be approved by the Board, and the budget reductions discussed above. Staffing will include two teachers per grade in grades K-5 averaging 17 students per class and 1 Student Success Coach (SSC) per grade. Class sizes will be less than 17 in middle school. with 4 SSCs. Prep time for teachers will still be provided by PE, art and music teachers.

The public hearing offers an opportunity for the Board to review and understand the proposed budget as prepared, and at the June 16 board meeting the Board is asked to approve the 2022-23 Adopted Budget.

Reserves

Based on the size of the District, state law requires a minimum reserve of 4% of expenditures for the 2021-22 budget year, or approximately \$500,000. The District must also maintain a minimum 4% reserve for each of the two subsequent budget years. If the district fails to maintain minimum reserves there are a series of triggers that come into play, largely involving the Marin County Office of Education in its oversight role. AB1200 was passed in 1992 and requires county offices of education to initiate a series of progressive interventions designed to ensure districts are financially strong enough to continue to educate its students.

Fund 40 – Special Reserve for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects is a fund for large facility projects. For the Sausalito Marin City School District, this fund has held a portion of the insurance money collected from the district office fire in 2012. Only a portion of the claim has been collected, however. The District's insurance carrier pays two-thirds of the claim until the building is replaced at which time the balance would become available. There is no stated time limit for claiming the balance of funds. However, at some point the availability of funds may not fully cover the cost of replacing a district office facility.

To meet the statutory minimum reserve requirement of \$510,000 for the Adopted Budget, interfund borrowing of \$300,000 is needed to balance the current year budget.

2022-23 Sausalito Marin City School District Budget Components

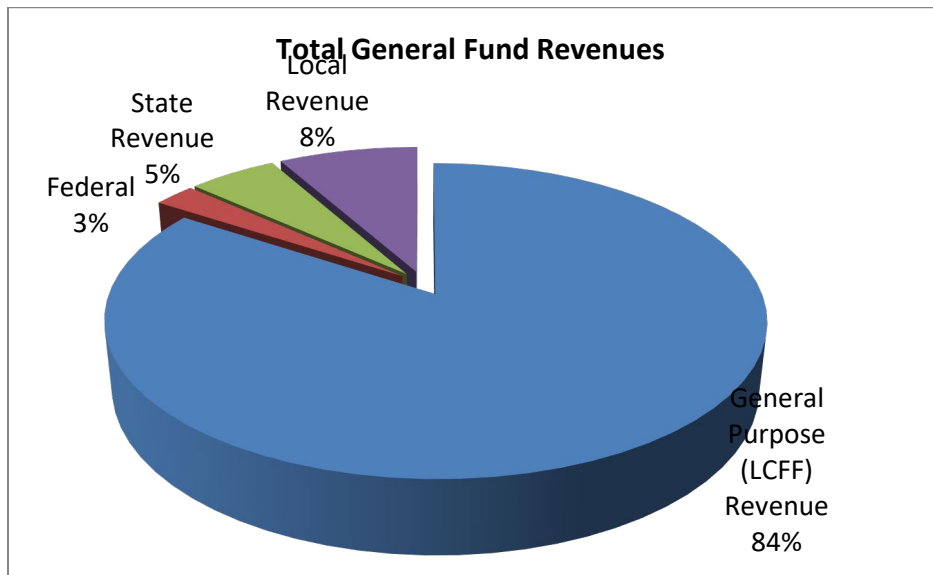
- ❖ Property taxes are projected to be approximately \$7.7 million, up approximately 3.5% over 2021-22.
- ❖ Average Daily Attendance (ADA) is estimated at 360.
 - As stated above, the funded ADA has minimal impact to overall revenues since the District is community funded (i.e. basic aid).
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 64%, requiring approximately \$640,000 to be allocated and spent on qualifying students. The percentage will be revised based on actual data.

- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes,
- ❖ Mandated Cost Block Grant is \$34.94 for K-8 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Adopted Budget 2022-23			
Description	Unrestricted	Restricted	Total
Total Revenues	9,061,901	1,466,425	10,528,326
Total Expenditures	6,326,363	3,818,294	10,144,657
Excess/(Deficiency)	2,735,538	(2,351,869)	383,669
Other Sources/Uses	(2,555,203)	2,351,869	(203,334)
Net Increase/(Decrease)	180,335	0	180,335
Add: Beginning Fund Balance	573,200	141,811	715,011
Ending Fund Balance	753,535	141,811	895,346



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). Unlike State-funded districts, the EPA funding is additional state aid for the Sausalito Marin City School District and other basic aid districts.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Illustrated below is how the District’s EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

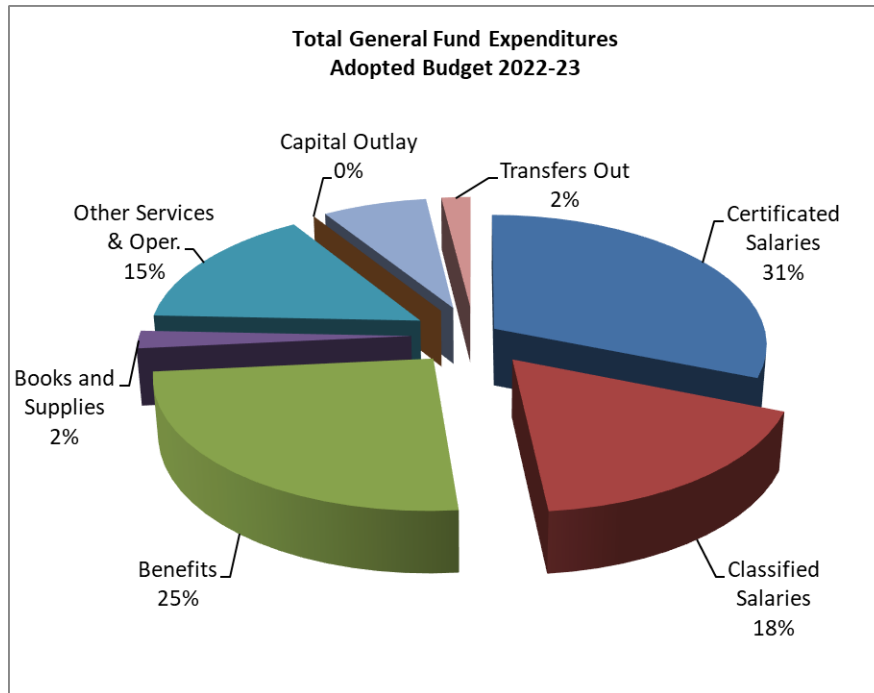
Education Protection Account (EPA) Fiscal Year Ending June 30, 2022	
Beginning Balance	\$ 12,458
Actual EPA Revenues:	
Estimated EPA Funds	\$ 75,270
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 87,359
Balance	\$ 369

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District’s unrestricted budget, and approximately 73% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	2,468,342	\$3,213,897
Classified Salaries	1,148,983	\$1,798,082
Benefits	1,658,097	\$2,591,536
Books and Supplies	86,478	\$225,617
Other Services & Oper.	914,995	\$1,584,887
Capital Outlay	0	\$0
Other Outgo/Transfer	49,468	\$730,638
Transfers Out	203,334	203,334
TOTAL	6,529,697	\$10,347,991

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Contributions From Unrestricted to Restricted			
Resource		2021-22 Estimated Actual	2022-23 Adopted Budget
3010	Title I	70,592	40,054
33xx	IDEA		23,880
4203	Title II		
4035	Title II	4,121	
65xx	Special Education	2,015,133	1,681,002
8150	Routine Restricted Maintenance Account	500,075	556,933
9000	Local Funding, incl AG Scholarship Program	46,554	50,000
		2,636,475	2,351,869
	Transfer to/(from) Other Funds		
Fd 13	Cafeteria	284,541	53,334
Fd 40	Special Reserve for Capital Projects	(300,000)	150,000

General Fund Summary

The District’s 2021-22 General Fund projects a total operating deficit of (\$267,411) **without a transfer of \$300,000 from Fund 40**. After borrowing \$300,000 from the Reserve for Capital Projects, Fund 40, the operating unrestricted surplus is projected to be \$32,589 at June 30, 2022. The interfund borrowing is projected to be repaid half in 2022-23 and half in 2023-24.

The 2022-23 Adopted Budget projects an operating surplus of \$180,335, after repaying half of the \$300,000 interfund borrowing. An unrestricted ending balance of \$753,585 covers the 4% Reserve for Economic Uncertainty and leaves 3.3% available, unappropriated balance.

Cash Flow

Per the enclosed cash flow schedule, the District is anticipating positive cash balance at June 30, 2022 and 2023, after making the interfund transfer and repayment. The budget is tight and cash will be closely monitored to ensure the District is liquid in order to satisfy its obligations.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	4.02%
Additional LCFF Investment of \$2.1B (<u>excluded</u>)	N/A	≈3.3%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$163	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65	\$65
One-Time Mandate Discretionary Block Grant Funds (<u>excluded</u>)	\$0	~\$1,500	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Overall, the district's significant and dramatic deficit spending in the current year required an urgent implementation of a budget reduction plan. Staff has met weekly since early January, identifying areas to balance, implementing a spending freeze, and carefully examining every expenditure and requisition. As discussed earlier, the BAC met throughout the spring making two sets of recommendations to the Board. Budget reductions for 2022-23 and beyond were made for \$1.7M and \$441K.

After accounting for a loss of COVID funding next year along with related expenditures, and implementation of the budget balancing efforts, a surplus is projected for 2022-23. The MYP reflects these spending changes along with a repayment of half of the 2021-22 short-term borrowing from the Special Reserve for Capital Projects, Fund 40 during each of the next two years.

Revenue Assumptions:

The district is projecting a decline in enrollment due to fewer inter-district transfers and a related loss of District of Choice status in the future. Since the district is community funded, the primary

impact to unrestricted revenue is the change in property taxes year over year. The district is estimating an increase in property taxes of 3.5% next year and 1.6%-3% thereafter. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and state revenue related to one-time COVID funds are removed for 2022-23, along with the related expenditures. One-time local revenue in the current year was eliminated in the budget year.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% for certificated and 2.0% for classified each year. Not only were reductions made to one-time positions, layoffs of certain positions were necessary to right size for fewer students. Classified salaries are estimated to decrease for 2022-23 primarily due to adjustments in staffing student success coaches, the child nutrition fund and maintenance department.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures remain fairly flat. Transfers to the cafeteria fund are expected to decrease from 2021-22 to 2022-23 due to program adjustments in child nutrition, and repayment of half of the loan from Fund 40 is projected in 2022-23 and 2023-24. Contributions to restricted programs are expected to increase for 2022-23 due to program adjustments in special education due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2022-23, the District estimates that the General Fund is projected to have a surplus of \$180,335 due to implementation of budget reduction plan, resulting in an ending General Fund balance of \$895,346, or 3.3% above the required 4% level.

During 2023-24, the District estimates that the unrestricted General Fund is projected to have a surplus of \$269,126 resulting in an ending General Fund balance of \$1,022,661, or 5.7% above the required level. Projections for 2024-25 reflect unrestricted surplus of \$574,998 and ending fund balance of \$1,597,659, 11.3% above the required reserve for economic uncertainty.

Illustrated below are the components of fund balance for the current and two subsequent years in the same format as the Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 4% percent of total General Fund outgo:

Description	2021-22 1st Interim			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash/Prepays	4,500		4,500	4,500		4,500	4,500		4,500
Other	-		-	-		-	-		-
TOTAL - NONSPENDABLE	4,500	-	4,500	4,500	-	4,500	4,500	-	4,500
RESTRICTED									
Restricted Categorical Balances		141,811	141,811		-	-		(141,811)	(141,811)
TOTAL - RESTRICTED	-	141,811	141,811	-	-	-	-	(141,811)	(141,811)
ASSIGNED									
UNASSIGNED									
Economic Uncertainty (REU-4%)	410,000		410,000	420,000		420,000	420,000		420,000
Amount Above REU	339,035		339,035	598,161		598,161	1,173,159		1,173,159
TOTAL - UNASSIGNED	749,035	-	749,035	1,018,161	-	1,018,161	1,593,159	-	1,593,159
TOTAL - FUND BALANCE	753,535	141,811	895,346	1,022,661	-	1,022,661	1,597,659	(141,811)	1,455,848

Conclusion:

Despite a current year operating deficit, due to the board adopting a complete budget reduction plan, and the short-term borrowing from the Reserve for Capital Projects to meet fund balance requirements, the projected budget and multi-year projections support that the District will be able to meet its obligations. However, until all interfund borrowing is eliminated and reserves are reestablished, diligence in budget monitoring is required.

**Sausalito Marin City
2022-23 Adopted Budget
General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	654,208	-	654,208
Property Taxes & Misc. Local	8,206,945	-	8,206,945
Total General Purpose	8,861,153	-	8,861,153
Federal Revenues	-	257,377	257,377
Other State Revenues	73,558	474,196	547,754
Other Local Revenues	127,190	734,852	862,042
TOTAL - REVENUES	9,061,901	1,466,425	10,528,326
EXPENDITURES			
Certificated Salaries	2,468,342	745,555	3,213,897
Classified Salaries	1,148,983	649,099	1,798,082
Employee Benefits (All)	1,658,097	933,439	2,591,536
Books & Supplies	86,478	139,139	225,617
Other Operating Expenses (Services)	914,995	669,892	1,584,887
Capital Outlay	-	-	-
Other Outgo	49,468	681,170	730,638
Direct Support/Indirect Costs	-	-	-
TOTAL - EXPENDITURES	6,326,363	3,818,294	10,144,657
EXCESS (DEFICIENCY)	2,735,538	(2,351,869)	383,669
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	(203,334)	-	(203,334)
Contributions (to Restricted Programs)	(2,351,869)	2,351,869	-
TOTAL - OTHER SOURCES/USES	(2,555,203)	2,351,869	(203,334)
FUND BALANCE INCREASE (DECREASE)	180,335	-	180,335
FUND BALANCE			
Beginning Fund Balance	573,200	141,811	715,011
Ending Balance, June 30	753,535	141,811	895,346

Sausalito Marin City School District
2022-23 Adopted Budget and Multi-Year Projection

	Estimated Actual 2021-22			Adopted Budget 2021-22				Projection 2022-23				Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue														
General Purpose	8,750,683	0	8,750,683	8,861,153	0	8,861,153	1	9,083,135	0	9,083,135	1	9,362,207	0	9,362,207
Federal Revenue	0	1,710,716	1,710,716	0	257,377	257,377	2	0	257,377	257,377		0	257,377	257,377
State Revenue	72,763	808,068	880,831	73,558	474,196	547,754		73,558	474,196	547,754		73,558	474,196	547,754
Local Revenue	341,714	705,991	1,047,705	127,190	734,852	862,042		127,190	734,852	862,042		127,190	734,852	862,042
Total Revenue	9,165,160	3,224,775	12,389,935	9,061,901	1,466,425	10,528,326		9,283,883	1,466,425	10,750,308		9,562,955	1,466,425	11,029,380
Expenditures														
Certificated Salaries	2,321,457	1,834,105	4,155,562	2,468,342	745,555	3,213,897	2,3	2,505,342	756,755	3,262,097	2,3	2,542,942	767,955	3,310,897
Classified Salaries	1,297,493	902,962	2,200,455	1,148,983	649,099	1,798,082	2,3	1,171,983	662,099	1,834,082	2,3	1,195,383	675,099	1,870,482
Benefits	1,524,851	1,361,190	2,886,041	1,658,097	933,439	2,591,536	2,4	1,701,397	939,130	2,640,527	4	1,718,397	960,130	2,678,527
Books and Supplies	101,279	222,089	323,368	86,478	139,139	225,617		86,478	139,139	225,617		86,478	139,139	225,617
Other Services & Oper. Expenses	1,233,803	982,595	2,216,398	914,995	669,892	1,584,887		914,995	811,703	1,726,698		914,995	669,892	1,584,887
Capital Outlay	0	25,000	25,000	0	0	0		0	0	0		0	0	0
Other Outgo 7xxx	49,468	658,374	707,842	49,468	681,170	730,638		49,468	681,170	730,638		49,468	681,170	730,638
Transfer of Indirect 73xx	(16,746)	16,746	0	0	0	0		0	0	0		0	0	0
Total Expenditures	6,511,605	6,003,061	12,514,666	6,326,363	3,818,294	10,144,657		6,429,663	3,989,996	10,419,659		6,507,663	3,893,385	10,401,048
Deficit/Surplus	2,653,555	(2,778,286)	(124,731)	2,735,538	(2,351,869)	383,669		2,854,220	(2,523,571)	330,649		3,055,292	(2,426,960)	628,332
Other Sources/Transfers In	300,000	0	300,000	0	0	0		0	0	0		0	0	0
Transfers out	(284,541)	0	(284,541)	(203,334)	0	(203,334)	5	(203,334)	0	(203,334)		(53,334)	0	(53,334)
Contributions to Restricted	(2,636,475)	2,636,475	0	(2,351,869)	2,351,869	0	6	(2,381,760)	2,381,760	0	6	(2,426,960)	2,426,960	0
Net increase (decrease) in Fund Balance	32,539	(141,811)	(109,272)	180,335	0	180,335		269,126	(141,811)	127,315		574,998	0	574,998
Beginning Balance	573,200	141,811	715,011	573,200	141,811	715,011		753,535	141,811	895,346		1,022,661	0	1,022,661
Ending Balance	605,739	0	605,739	753,535	141,811	895,346		1,022,661	0	1,022,661		1,597,659	0	1,597,659
Revolving/Stores/Prepays	4,500		4,500	4,500		4,500		4,500		4,500		4,500		4,500
Reserve for Econ Uncertainty (4%)	510,000		510,000	410,000		410,000		420,000		420,000		420,000		420,000
Restricted Programs		0	0		141,811	141,811		0	0	0		0	0	0
Assigned			0			0		0		0		0		0
Unappropriated Fund Balance	91,239	0	91,239	339,035	0	339,035		598,161	0	598,161		1,173,159	0	1,173,159
<i>Unappropriated Percent</i>			0.7%			3.3%				5.7%				11.3%

Sausalito Marin City School District
2022-23 Adopted Budget and Multi-Year Projection

- ¹ Enrollment and ADA are projected to drop in 2022-23 due to reduction in interdistrict transfers, and LCFF reduced for fewer district of choice students. The primary increase in LCFF funding is due to increases in property taxes. Assumed 3.5% increase in 2022-23 and 1.6 to 3% increase in 2023-24. 2021-22 includes an add-on to reflect District of Choice revenue for approximately 40 students which is reduced in the second year and removed after that. Loss of \$45M of property tax base results in ongoing loss of \$37K in secured taxes, beginning 2022-23.
- ² Federal funding and related expenditures increased significantly with COVID-19 funds which have been removed in subsequent years. Carryover revenue from prior year and related expenditures removed.
- ³ Projections include step movement for eligible employees.
- ⁴ Projections include estimated changes in annual state pension adjustments for both STRS & PERS, plus adjusted statutory benefits based on changes to salaries.
- ⁵ Transfer to cafeteria fund decreased due to reduction in salary costs and food costs, offset by increased Transfer Out in 2022-23 and 2023-24 to fund 40 to repay temporary cash loan of current year.
- ⁶ Additional contributions relate to the projected salary, step and pension increases of special education costs.

Sausalito Marin City
2022-23 Adopted Budget
Multi-Year Fund Balance Component Summary

Description	2021-22 1st Interim			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash/Prepays	4,500		4,500	4,500		4,500	4,500		4,500
Other	-		-	-		-	-		-
TOTAL - NONSPENDABLE	4,500	-	4,500	4,500	-	4,500	4,500	-	4,500
RESTRICTED									
Restricted Categorical Balances		141,811	141,811		-	-		-	-
TOTAL - RESTRICTED	-	141,811	141,811	-	-	-	-	-	-
ASSIGNED									
UNASSIGNED									
Economic Uncertainty (REU-4%)	410,000		410,000	420,000		420,000	420,000		420,000
Amount Above REU	339,035		339,035	598,161		598,161	1,173,159		1,173,159
TOTAL - UNASSIGNED	749,035	-	749,035	1,018,161	-	1,018,161	1,593,159	-	1,593,159
TOTAL - FUND BALANCE	753,535	141,811	895,346	1,022,661	-	1,022,661	1,597,659	-	1,597,659

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because: the District wants to demonstrate fiscal stability and be prepared for a future downturn in the economy, in funding, or unanticipated enrollment trends. The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll. The district has less than 3% additional reserves not specifically assigned, committed, or above the statutory reserve for economic uncertainty which is well below the recommendations of outside authorities.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,750,683.00	0.00	8,750,683.00	8,861,153.00	0.00	8,861,153.00	1.3%
2) Federal Revenue		8100-8299	0.00	1,710,716.00	1,710,716.00	0.00	257,377.00	257,377.00	-85.0%
3) Other State Revenue		8300-8599	72,763.00	808,067.59	880,830.59	73,558.00	474,196.00	547,754.00	-37.8%
4) Other Local Revenue		8600-8799	341,714.00	705,991.00	1,047,705.00	127,190.00	734,852.00	862,042.00	-17.7%
5) TOTAL, REVENUES			9,165,160.00	3,224,774.59	12,389,934.59	9,061,901.00	1,466,425.00	10,528,326.00	-15.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,321,456.97	1,834,105.08	4,155,562.05	2,468,342.00	745,555.00	3,213,897.00	-22.7%
2) Classified Salaries		2000-2999	1,297,492.62	902,962.00	2,200,454.62	1,148,983.00	649,099.00	1,798,082.00	-18.3%
3) Employee Benefits		3000-3999	1,524,851.13	1,361,190.13	2,886,041.26	1,658,097.00	933,439.00	2,591,536.00	-10.2%
4) Books and Supplies		4000-4999	101,279.00	222,088.53	323,367.53	86,478.00	139,139.00	225,617.00	-30.2%
5) Services and Other Operating Expenditures		5000-5999	1,207,303.00	1,009,095.44	2,216,398.44	914,995.00	669,892.00	1,584,887.00	-28.5%
6) Capital Outlay		6000-6999	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,468.00	658,374.00	707,842.00	49,468.00	681,170.00	730,638.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,746.00)	16,746.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,485,104.72	6,029,561.18	12,514,665.90	6,326,363.00	3,818,294.00	10,144,657.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,680,055.28	(2,804,786.59)	(124,731.31)	2,735,538.00	(2,351,869.00)	383,669.00	-407.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	284,541.00	0.00	284,541.00	203,334.00	0.00	203,334.00	-28.5%
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	(2,662,975.12)	2,662,975.12	0.00	(2,351,869.00)	2,351,869.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,647,516.12)	2,662,975.12	15,459.00	(2,555,203.00)	2,351,869.00	(203,334.00)	-1,415.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			32,539.16	(141,811.47)	(109,272.31)	180,335.00	0.00	180,335.00	-265.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
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)			573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
2) Ending Balance, June 30 (E + F1e)			605,739.42	0.00	605,739.42	786,074.42	0.00	786,074.42	29.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	601,239.42	0.00	601,239.42	786,074.42	0.00	786,074.42	30.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,803,169.46	(2,115,812.84)	1,687,356.62				
1) 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	4,500.00	0.00	4,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	38,586.38	138,240.47	176,826.85				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,846,255.84	(1,977,572.37)	1,868,683.47				
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	264,030.27	10,927.00	274,957.27				
2) Due to Grantor Governments		9590	0.00	256,812.00	256,812.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			264,030.27	267,739.00	531,769.27				
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)			3,582,225.57	(2,245,311.37)	1,336,914.20				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	914,770.00	0.00	914,770.00	846,994.00	0.00	846,994.00	-7.4%
Education Protection Account State Aid - Current Year		8012	75,386.00	0.00	75,386.00	75,204.00	0.00	75,204.00	-0.2%
State Aid - Prior Years		8019	87,303.00	0.00	87,303.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	29,529.00	0.00	29,529.00	29,465.00	0.00	29,465.00	-0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,415,664.00	0.00	7,415,664.00	7,675,212.00	0.00	7,675,212.00	3.5%
Unsecured Roll Taxes		8042	135,761.00	0.00	135,761.00	143,328.00	0.00	143,328.00	5.6%
Prior Years' Taxes		8043	7,715.00	0.00	7,715.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	108,768.00	0.00	108,768.00	108,768.00	0.00	108,768.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
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			8,774,896.00	0.00	8,774,896.00	8,878,971.00	0.00	8,878,971.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(24,213.00)	0.00	(24,213.00)	(17,818.00)	0.00	(17,818.00)	-26.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,750,683.00	0.00	8,750,683.00	8,861,153.00	0.00	8,861,153.00	1.3%
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	140,112.00	140,112.00	0.00	121,685.00	121,685.00	-13.2%
Special Education Discretionary Grants		8182	0.00	11,050.00	11,050.00	0.00	8,689.00	8,689.00	-21.4%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		202,449.00	202,449.00		95,753.00	95,753.00	-52.7%
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		22,630.00	22,630.00		17,305.00	17,305.00	-23.5%
Title III, Part A, Immigrant Student Program	4201	8290		786.00	786.00		786.00	786.00	0.0%
Title III, Part A, English Learner Program	4203	8290		3,159.00	3,159.00		3,159.00	3,159.00	0.0%
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		54,754.00	54,754.00		10,000.00	10,000.00	-81.7%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,275,776.00	1,275,776.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,710,716.00	1,710,716.00	0.00	257,377.00	257,377.00	-85.0%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	28,796.00	28,796.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	3,426.00	0.00	3,426.00	12,230.00	0.00	12,230.00	257.0%
Lottery - Unrestricted and Instructional Materials		8560	62,315.00	20,454.00	82,769.00	61,328.00	24,456.00	85,784.00	3.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/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		173,341.59	173,341.59		168,531.00	168,531.00	-2.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		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%
Implementation All Other State Revenue	7405 All Other	8590 8590	7,022.00	585,476.00	592,498.00	0.00	281,209.00	281,209.00	-52.5%
TOTAL, OTHER STATE REVENUE			72,763.00	808,067.59	880,830.59	73,558.00	474,196.00	547,754.00	-37.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	125,190.00	0.00	125,190.00	125,190.00	0.00	125,190.00	0.0%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	214,524.00	466,000.00	680,524.00	0.00	451,350.00	451,350.00	-33.7%
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		239,991.00	239,991.00		283,502.00	283,502.00	18.1%
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			341,714.00	705,991.00	1,047,705.00	127,190.00	734,852.00	862,042.00	-17.7%
TOTAL, REVENUES			9,165,160.00	3,224,774.59	12,389,934.59	9,061,901.00	1,466,425.00	10,528,326.00	-15.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,803,111.97	1,571,859.50	3,374,971.47	1,949,551.00	538,686.00	2,488,237.00	-26.3%
Certificated Pupil Support Salaries		1200	0.00	262,245.58	262,245.58	0.00	206,869.00	206,869.00	-21.1%
Certificated Supervisors' and Administrators' Salaries		1300	509,695.00	0.00	509,695.00	518,791.00	0.00	518,791.00	1.8%
Other Certificated Salaries		1900	8,650.00	0.00	8,650.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,321,456.97	1,834,105.08	4,155,562.05	2,468,342.00	745,555.00	3,213,897.00	-22.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	331,725.00	486,785.00	818,510.00	372,518.00	188,706.00	561,224.00	-31.4%
Classified Support Salaries		2200	259,009.00	186,466.00	445,475.00	199,461.00	161,688.00	361,149.00	-18.9%
Classified Supervisors' and Administrators' Salaries		2300	337,351.62	144,436.00	481,787.62	270,893.00	152,021.00	422,914.00	-12.2%
Clerical, Technical and Office Salaries		2400	363,072.00	0.00	363,072.00	306,111.00	0.00	306,111.00	-15.7%
Other Classified Salaries		2900	6,335.00	85,275.00	91,610.00	0.00	146,684.00	146,684.00	60.1%
TOTAL, CLASSIFIED SALARIES			1,297,492.62	902,962.00	2,200,454.62	1,148,983.00	649,099.00	1,798,082.00	-18.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	398,405.36	580,562.94	978,968.30	454,762.00	432,003.00	886,765.00	-9.4%
PERS		3201-3202	252,038.03	178,542.85	430,580.88	311,107.00	142,064.00	453,171.00	5.2%
OASDI/Medicare/Alternative		3301-3302	128,810.16	93,131.48	221,941.64	127,744.00	56,131.00	183,875.00	-17.2%
Health and Welfare Benefits		3401-3402	618,688.00	422,112.22	1,040,800.22	638,506.00	259,349.00	897,855.00	-13.7%
Unemployment Insurance		3501-3502	19,388.39	14,133.07	33,521.46	18,122.00	7,003.00	25,125.00	-25.0%
Workers' Compensation		3601-3602	95,384.19	72,707.57	168,091.76	95,656.00	36,889.00	132,545.00	-21.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Employee Benefits		3901-3902	12,137.00	0.00	12,137.00	12,200.00	0.00	12,200.00	0.5%
TOTAL, EMPLOYEE BENEFITS			1,524,851.13	1,361,190.13	2,886,041.26	1,658,097.00	933,439.00	2,591,536.00	-10.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	825.00	825.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	8,899.00	16,695.00	25,594.00	0.00	24,456.00	24,456.00	-4.4%
Materials and Supplies		4300	77,563.00	157,826.53	235,389.53	83,478.00	93,183.00	176,661.00	-24.9%
Noncapitalized Equipment		4400	14,817.00	46,742.00	61,559.00	3,000.00	21,500.00	24,500.00	-60.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,279.00	222,088.53	323,367.53	86,478.00	139,139.00	225,617.00	-30.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,197.00	40,684.00	57,881.00	400.00	18,265.00	18,665.00	-67.8%
Dues and Memberships		5300	14,200.00	0.00	14,200.00	14,200.00	0.00	14,200.00	0.0%
Insurance		5400 - 5450	64,200.00	0.00	64,200.00	73,975.00	0.00	73,975.00	15.2%
Operations and Housekeeping									
Services		5500	224,785.00	0.00	224,785.00	218,290.00	0.00	218,290.00	-2.9%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	42,415.00	31,885.00	74,300.00	30,100.00	15,522.00	45,622.00	-38.6%
Transfers of Direct Costs		5710	758.00	(758.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and									
Operating Expenditures		5800	807,286.00	937,284.44	1,744,570.44	547,030.00	636,105.00	1,183,135.00	-32.2%
Communications		5900	36,462.00	0.00	36,462.00	31,000.00	0.00	31,000.00	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,207,303.00	1,009,095.44	2,216,398.44	914,995.00	669,892.00	1,584,887.00	-28.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	49,468.00	353,143.00	402,611.00	49,468.00	427,681.00	477,149.00	18.5%
Payments to JPAs		7143	0.00	305,231.00	305,231.00	0.00	253,489.00	253,489.00	-17.0%
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									
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)			49,468.00	658,374.00	707,842.00	49,468.00	681,170.00	730,638.00	3.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,746.00)	16,746.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,746.00)	16,746.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,485,104.72	6,029,561.18	12,514,665.90	6,326,363.00	3,818,294.00	10,144,657.00	-18.9%
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	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
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	284,541.00	0.00	284,541.00	53,334.00	0.00	53,334.00	-81.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	150,000.00	0.00	150,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			284,541.00	0.00	284,541.00	203,334.00	0.00	203,334.00	-28.5%
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%
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	(2,662,975.12)	2,662,975.12	0.00	(2,351,869.00)	2,351,869.00	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			(2,662,975.12)	2,662,975.12	0.00	(2,351,869.00)	2,351,869.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,647,516.12)	2,662,975.12	15,459.00	(2,555,203.00)	2,351,869.00	(203,334.00)	-1,415.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,750,683.00	0.00	8,750,683.00	8,861,153.00	0.00	8,861,153.00	1.3%
2) Federal Revenue		8100-8299	0.00	1,710,716.00	1,710,716.00	0.00	257,377.00	257,377.00	-85.0%
3) Other State Revenue		8300-8599	72,763.00	808,067.59	880,830.59	73,558.00	474,196.00	547,754.00	-37.8%
4) Other Local Revenue		8600-8799	341,714.00	705,991.00	1,047,705.00	127,190.00	734,852.00	862,042.00	-17.7%
5) TOTAL, REVENUES			9,165,160.00	3,224,774.59	12,389,934.59	9,061,901.00	1,466,425.00	10,528,326.00	-15.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,235,375.39	3,938,252.23	7,173,627.62	3,458,391.00	1,896,623.00	5,355,014.00	-25.4%
2) Instruction - Related Services	2000-2999		1,089,471.02	346,474.02	1,435,945.04	722,516.00	266,092.00	988,608.00	-31.2%
3) Pupil Services	3000-3999		102,122.00	400,623.45	502,745.45	200,500.00	326,476.00	526,976.00	4.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,419,854.70	157,814.00	1,577,668.70	1,396,127.00	91,000.00	1,487,127.00	-5.7%
8) Plant Services	8000-8999		588,813.61	528,023.48	1,116,837.09	499,361.00	556,933.00	1,056,294.00	-5.4%
9) Other Outgo	9000-9999	Except 7600-7699	49,468.00	658,374.00	707,842.00	49,468.00	681,170.00	730,638.00	3.2%
10) TOTAL, EXPENDITURES			6,485,104.72	6,029,561.18	12,514,665.90	6,326,363.00	3,818,294.00	10,144,657.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,680,055.28	(2,804,786.59)	(124,731.31)	2,735,538.00	(2,351,869.00)	383,669.00	-407.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		284,541.00	0.00	284,541.00	203,334.00	0.00	203,334.00	-28.5%
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		(2,662,975.12)	2,662,975.12	0.00	(2,351,869.00)	2,351,869.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,647,516.12)	2,662,975.12	15,459.00	(2,555,203.00)	2,351,869.00	(203,334.00)	-1,415.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,539.16	(141,811.47)	(109,272.31)	180,335.00	0.00	180,335.00	-265.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
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)			573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,200.26	141,811.47	715,011.73	605,739.42	0.00	605,739.42	-15.3%
2) Ending Balance, June 30 (E + F1e)			605,739.42	0.00	605,739.42	786,074.42	0.00	786,074.42	29.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		601,239.42	0.00	601,239.42	786,074.42	0.00	786,074.42	30.7%

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	305,732.08	282,000.00	-7.8%
3) Other State Revenue		8300-8599	21,000.00	18,000.00	-14.3%
4) Other Local Revenue		8600-8799	27,100.00	64,464.00	137.9%
5) TOTAL, REVENUES			353,832.08	364,464.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,142.00	155,117.00	-23.3%
3) Employee Benefits		3000-3999	108,666.00	90,364.00	-16.8%
4) Books and Supplies		4000-4999	292,058.08	155,267.00	-46.8%
5) Services and Other Operating Expenditures		5000-5999	24,071.00	17,050.00	-29.2%
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			626,937.08	417,798.00	-33.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,105.00)	(53,334.00)	-80.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,541.00	53,334.00	-81.3%
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			284,541.00	53,334.00	-81.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,436.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,055.95	46,491.95	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,055.95	46,491.95	32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,055.95	46,491.95	32.6%
2) Ending Balance, June 30 (E + F1e)			46,491.95	46,491.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	40.01	0.00	-100.0%
Stores		9712	1,645.03	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,806.91	46,491.95	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,470.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	40.01		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,273.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,645.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			68,428.71		
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	(.05)		
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			(.05)		
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)			68,428.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	305,118.08	282,000.00	-7.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			305,732.08	282,000.00	-7.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	21,000.00	18,000.00	-14.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,000.00	18,000.00	-14.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,500.00	2,000.00	-73.3%
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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,600.00	62,464.00	218.7%
TOTAL, OTHER LOCAL REVENUE			27,100.00	64,464.00	137.9%
TOTAL, REVENUES			353,832.08	364,464.00	3.0%
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	129,844.00	79,524.00	-38.8%
Classified Supervisors' and Administrators' Salaries		2300	71,398.00	75,593.00	5.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	900.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			202,142.00	155,117.00	-23.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,834.00	39,192.00	-6.3%
OASDI/Medicare/Alternative		3301-3302	15,438.00	11,869.00	-23.1%
Health and Welfare Benefits		3401-3402	45,065.00	34,424.00	-23.6%
Unemployment Insurance		3501-3502	1,011.00	777.00	-23.1%
Workers' Compensation		3601-3602	5,318.00	4,102.00	-22.9%
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			108,666.00	90,364.00	-16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,067.00	10,067.00	-33.2%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
Food		4700	272,991.08	145,200.00	-46.8%
TOTAL, BOOKS AND SUPPLIES			292,058.08	155,267.00	-46.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	200.00	-66.7%
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	6,500.00	2,000.00	-69.2%
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	16,971.00	14,850.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,071.00	17,050.00	-29.2%
CAPITAL OUTLAY					
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)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			626,937.08	417,798.00	-33.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	284,541.00	53,334.00	-81.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			284,541.00	53,334.00	-81.3%
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					

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)			284,541.00	53,334.00	-81.3%

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	305,732.08	282,000.00	-7.8%
3) Other State Revenue		8300-8599	21,000.00	18,000.00	-14.3%
4) Other Local Revenue		8600-8799	27,100.00	64,464.00	137.9%
5) TOTAL, REVENUES			353,832.08	364,464.00	3.0%
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		620,437.08	415,798.00	-33.0%
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		6,500.00	2,000.00	-69.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			626,937.08	417,798.00	-33.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(273,105.00)	(53,334.00)	-80.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,541.00	53,334.00	-81.3%
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			284,541.00	53,334.00	-81.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,436.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,055.95	46,491.95	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,055.95	46,491.95	32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,055.95	46,491.95	32.6%
2) Ending Balance, June 30 (E + F1e)			46,491.95	46,491.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	40.01	0.00	-100.0%
Stores		9712	1,645.03	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,806.91	46,491.95	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	44,806.91	46,491.95
Total, Restricted Balance		44,806.91	46,491.95

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	30.00	30.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	106,310.00	35,630.00	-66.5%
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			106,310.00	35,630.00	-66.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,280.00)	(35,600.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(1,220.00)	0.00	-100.0%
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			(1,220.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,500.00)	(35,600.00)	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,130.89	35,630.89	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,130.89	35,630.89	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,130.89	35,630.89	-75.1%
2) Ending Balance, June 30 (E + F1e)			35,630.89	30.89	-99.9%
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	35,630.89	30.89	-99.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,484.53		
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		

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			41,484.53		
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)			41,484.53		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30.00	30.00	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			30.00	30.00	0.0%
TOTAL, REVENUES			30.00	30.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
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%
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	106,310.00	35,630.00	-66.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,310.00	35,630.00	-66.5%
CAPITAL OUTLAY					
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)					
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			106,310.00	35,630.00	-66.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	(1,220.00)	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(1,220.00)	0.00	-100.0%
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 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)			(1,220.00)	0.00	-100.0%

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	30.00	30.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	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		106,310.00	35,630.00	-66.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			106,310.00	35,630.00	-66.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,280.00)	(35,600.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(1,220.00)	0.00	-100.0%
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			(1,220.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,500.00)	(35,600.00)	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,130.89	35,630.89	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,130.89	35,630.89	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,130.89	35,630.89	-75.1%
2) Ending Balance, June 30 (E + F1e)			35,630.89	30.89	-99.9%
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					
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	35,630.89	30.89	-99.9%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	331,070.00	240,902.00	-27.2%
6) Capital Outlay		6000-6999	321,000.00	321,000.00	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			652,070.00	561,902.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(649,070.00)	(558,902.00)	-13.9%
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	20,193.00	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			20,193.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(628,877.00)	(558,902.00)	-11.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,256,410.00	4,582,749.67	-44.5%
b) Audit Adjustments		9793	(3,044,783.33)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,211,626.67	4,582,749.67	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,211,626.67	4,582,749.67	-12.1%
2) Ending Balance, June 30 (E + F1e)			4,582,749.67	4,023,847.67	-12.2%
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	4,582,749.67	4,023,847.67	-12.2%
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	5,066,924.39		
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		

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			5,066,924.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,066,924.39		
FEDERAL REVENUE					
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	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	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%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
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	331,070.00	240,902.00	-27.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,070.00	240,902.00	-27.2%
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	321,000.00	321,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			321,000.00	321,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			652,070.00	561,902.00	-13.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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	20,193.00	0.00	-100.0%
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			20,193.00	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)			20,193.00	0.00	-100.0%

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	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		652,070.00	561,902.00	-13.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			652,070.00	561,902.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(649,070.00)	(558,902.00)	-13.9%
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	20,193.00	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			20,193.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(628,877.00)	(558,902.00)	-11.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,256,410.00	4,582,749.67	-44.5%
b) Audit Adjustments		9793	(3,044,783.33)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,211,626.67	4,582,749.67	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,211,626.67	4,582,749.67	-12.1%
2) Ending Balance, June 30 (E + F1e)			4,582,749.67	4,023,847.67	-12.2%
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	4,582,749.67	4,023,847.67	-12.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	4,582,749.67	4,023,847.67
Total, Restricted Balance		4,582,749.67	4,023,847.67

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	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,300.00	100,300.00	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			100,300.00	100,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	(100,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	150,000.00	New
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
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			(300,000.00)	150,000.00	-150.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400,000.00)	50,000.00	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		899,047.52	499,047.52	-44.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			899,047.52	499,047.52	-44.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			899,047.52	499,047.52	-44.5%
2) Ending Balance, June 30 (E + F1e)			499,047.52	549,047.52	10.0%
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	499,047.52	549,047.52	10.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	849,332.30		
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		

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			849,332.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			849,332.30		
FEDERAL REVENUE					
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	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			300.00	300.00	0.0%
TOTAL, REVENUES			300.00	300.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
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	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,300.00	100,300.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,300.00	100,300.00	0.0%
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			100,300.00	100,300.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	150,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	150,000.00	New
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(300,000.00)	150,000.00	-150.0%

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	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	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		100,300.00	100,300.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			100,300.00	100,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(100,000.00)	(100,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	150,000.00	New
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
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			(300,000.00)	150,000.00	-150.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(400,000.00)	50,000.00	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	899,047.52	499,047.52	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			899,047.52	499,047.52	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			899,047.52	499,047.52	-44.5%
2) Ending Balance, June 30 (E + F1e)			499,047.52	549,047.52	10.0%
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	499,047.52	549,047.52	10.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	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 FINANCING SOURCES AND USES (A5 - B9)			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) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,676.67	528,676.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,676.67	528,676.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,676.67	528,676.67	0.0%
2) Ending Balance, June 30 (E + F1e)			528,676.67	528,676.67	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	528,676.67	528,676.67	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	528,676.67		
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		

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			528,676.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			528,676.67		
FEDERAL REVENUE					
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					
Voted Indebtedness Levies					
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%

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 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) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,676.67	528,676.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,676.67	528,676.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,676.67	528,676.67	0.0%
2) Ending Balance, June 30 (E + F1e)			528,676.67	528,676.67	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	528,676.67	528,676.67	0.0%

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

Sausalito Marin City School District Adopted Budget Cash Flow Projections 2021-22 (Current Year)

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY Proj	JUNE Proj	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	382,951	212,497	(116,678)	(722,435)	(1,511,801)	(2,115,165)	1,250,704	180,525	(460,864)	(913,778)	1,767,530	1,157,153		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	159,875	159,875	165,525	159,875	-	5,650	63,950	22,343	69,502	22,343	14,163	147,726	(76,057)	914,770
Property Taxes	8010-8019	-	-	-	125,693	-	4,106,563	59,196	-	47,809	2,976,433	11,075	393,006	140,351	7,860,126
Property Taxes In-Lieu	8080-8099	-	-	-	-	-	-	-	(3,195)	(5,121)	(15,913)	164	(149)	0	(24,213)
Federal Revenue	8100-8299	-	62,526	-	4,531	-	-	44,332	-	140,287	548,266	27,263	691,704	191,807	1,710,716
Other State Revenue	8300-8599	-	-	28,797	-	42,129	85,389	20,399	14,157	66,017	152,498	178,654	292,791	(0)	880,831
Other Local Revenue	8600-8799	6,867	197,333	37,161	-	287,693	-	107,063	227,712	(40,388)	7,863	141,006	75,395	0	1,047,705
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	50,000	-	-	-	250,000	-	300,000
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (CIB)	9140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Advances)	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Misc)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		166,742	419,734	231,483	290,099	329,822	4,197,602	294,940	311,017	278,106	3,691,490	372,325	1,850,474	256,101	12,689,935
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	53,075	356,546	364,758	361,471	370,316	372,574	371,968	370,130	375,224	385,632	378,959	378,959	15,949	4,155,562
Classified Salaries	2000-2999	106,727	174,416	212,418	217,965	224,110	194,029	185,501	181,121	154,700	167,936	184,359	184,359	12,813	2,200,455
Benefits	3000-3999	63,268	218,949	239,053	238,498	242,665	236,567	233,796	229,015	205,646	223,512	223,812	223,812	307,449	2,886,041
Books & Supplies	4000-4999	5,717	10,131	27,465	71,780	29,665	33,358	22,270	15,240	10,156	5,019	14,671	14,671	63,226	323,368
Contracted Services	5000-5999	49,129	99,197	200,619	137,924	118,636	161,723	67,616	167,657	57,842	211,277	180,901	180,901	582,977	2,216,398
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000
Other Outgo (exclude 73XX)	7000-7499	70,286	-	-	-	24,328	287,617	-	29,527	29,442	-	-	186,686	79,956	707,842
Other Outgo - Indirect Costs	73XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	397,101	-	(112,560)	-	-	-	300,000	584,541
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Reductions	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows/Non-Expenditures		-	-	-	-	-	-	3,958	-	-	-	-	-	-	3,958
TOTAL DISBURSEMENTS		348,202	859,239	1,044,313	1,027,638	1,009,720	1,285,868	1,282,210	992,690	720,450	993,376	982,702	1,169,388	1,387,370	13,103,165
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	281,942	198,714	124,112	52,448	51,741	416,179	27,430	9,987	17,417	568	-	(150,775)		1,029,763
Accounts Receivable (Due From WCA)	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500	270,936	88,384	(82,961)	104,275	(24,793)	(37,956)	38,392	(30,297)	27,987	17,374	-	274,414		645,755
Accounts Payable (Due To)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	71,947	-	-	-	-	-	-	71,947
Other Undefined		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		11,006	110,330	207,073	(51,827)	76,534	454,135	(82,909)	40,284	(10,570)	(16,806)	-	(425,189)	-	1,747,465
E. NET INCREASE/DECREASE (B-C+D)		(170,454)	(329,175)	(605,757)	(789,366)	(603,364)	3,365,869	(1,070,179)	(641,389)	(452,914)	2,681,308	(610,377)	255,898		1,334,235
F. ENDING CASH (A + E)		212,497	(116,678)	(722,435)	(1,511,801)	(2,115,165)	1,250,704	180,525	(460,864)	(913,778)	1,767,530	1,157,153	1,413,051		
G. ENDING CASH, PLUS ACCRUALS															1,413,051

**from GLD310 report

Sausalito Marin City Adopted Budget Cash Flow Projections 2022-23 (Budget Year)

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A	1,413,051	769,863	268,159	(141,686)	(836,261)	(1,325,292)	1,975,215	1,461,039	946,219	357,079	2,711,877	2,184,154		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	159,875	159,875	165,525	159,875	-	5,650	63,950	22,343	69,502	22,343	14,163	147,726	(76,057)	914,770
Property Taxes	8010-8019	-	-	-	127,072	-	4,151,628	59,846	-	48,334	3,009,096	11,196	397,319	141,891	7,946,383
Property Taxes In-Lieu	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299	-	9,407	-	50,000	-	-	50,000	-	21,106	50,000	4,102	104,067	(31,305)	257,377
Other State Revenue	8300-8599	-	-	17,908	-	26,198	53,100	12,685	8,804	41,053	94,832	111,098	182,075	(0)	547,754
Other Local Revenue	8600-8799	5,650	162,364	30,576	-	236,711	-	88,090	187,359	(33,231)	6,470	116,018	116,018	(53,984)	862,042
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (CIB)	9140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Advances)	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Misc)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		165,525	331,646	214,008	336,947	262,910	4,210,378	274,571	218,506	146,764	3,182,741	256,577	947,206	(19,455)	10,528,326
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	41,048	275,751	282,103	279,560	286,401	288,147	287,679	286,257	290,197	298,246	293,086	293,086	12,335	3,213,897
Classified Salaries	2000-2999	87,211	142,522	173,575	178,108	183,129	158,549	151,580	148,001	126,412	137,227	150,648	150,648	10,470	1,798,082
Benefits	3000-3999	56,812	196,606	214,659	214,161	217,902	212,427	209,938	205,645	184,661	200,704	200,973	200,973	276,075	2,591,536
Books & Supplies	4000-4999	3,989	7,068	19,163	50,082	20,698	23,274	15,538	10,633	7,086	3,502	10,236	10,236	44,113	225,617
Contracted Services	5000-5999	35,131	70,933	143,457	98,626	84,833	115,644	48,350	119,887	41,361	151,079	129,357	129,357	416,871	1,584,887
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (exclude 73XX)	7000-7499	72,550	-	-	-	25,111	296,880	-	30,478	30,390	-	-	192,698	82,531	730,638
Other Outgo - Indirect Costs	73XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	203,334	-	203,334
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Reductions	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows/Non-Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		296,740	692,882	832,957	820,536	818,075	1,094,921	713,086	800,902	680,107	790,758	784,300	1,180,331	842,396	10,347,991
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	180,335
Accounts Receivable (Regular)	9200	70,119	49,420	30,867	13,044	12,868	103,503	6,822	2,484	4,332	141	-	(37,498)	-	256,101
Accounts Receivable (Due From)	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500	582,091	189,888	(178,237)	224,029	(53,266)	(81,546)	82,483	(65,091)	60,129	37,327	-	589,564	-	1,387,370
Accounts Payable (Due To)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Undefined		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(511,973)	(140,468)	209,104	(210,985)	66,134	185,050	(75,661)	67,575	(55,797)	(37,186)	-	(627,061)	-	(1,131,269)
E. NET INCREASE/DECREASE (B-C+D)		(643,188)	(501,704)	(409,845)	(694,575)	(489,032)	3,300,507	(514,176)	(514,821)	(589,140)	2,354,798	(527,722)	(860,187)	(861,851)	(950,934)
F. ENDING CASH (A + E)		769,863	268,159	(141,686)	(836,261)	(1,325,292)	1,975,215	1,461,039	946,219	357,079	2,711,877	2,184,154	1,323,968		
G. ENDING CASH, PLUS ACCRUALS															462,117