



Fiscal Year 2022-23 Budget for Adoption

Presented to the Board of Trustees:
June 28, 2022

Section 1:

Introduction Narrative

Presentation and Table

All Funds Summary



DATE: June 28, 2022

TO: Board of Trustees, Bellevue Union School District
Dr. David Alexander, Superintendent

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2022/23 Budget for Adoption

INTRODUCTION:

Presented is the Bellevue Union School District's Fiscal Year 2022/23 Budget for Adoption which outlines the District's Multi-Year Assumptions (projected out to FY 2024/25). This report continues the District's commitment to analyze and refine District Budgets to make sound fiscal recommendations to the Board of Trustees.

ENROLLMENT FORECASTS:

For the 2022/23 Fiscal Year, the District's total enrollment inclusive of District students enrolled at the County Office of Education (Special Education Programs) has been projected to remain stable at 1487 Students with an associated Average Daily Attendance rate of 1321. The ADA by which the District is funded however continues to be held "Harmless" at 1460, which is influenced by the ADA average of the three prior years as opposed to Actual ADA in the current year. While the three prior year average provision applies to the 2023/24 fiscal year, the District's Funded ADA is projected to decline proportionally to the District's actual enrollment figures by FY 2024/25.

COST OF LIVING ADJUSTMENT

The 2022/23 Budget includes a 6.56% Statutory COLA adjustment and a 3.29% augmentation to the base grant, which combines to increase LCFF (Local Control Funding Formula) calculations by 9.85%. As of the construction of this Budget, the State of California's final Budget has yet to be approved, and any adjustments to the Statutory COLA and Base Grant will be integrated into the District's 1st Interim Budget Updates.

REVENUE PROJECTIONS:

The Local Control Funding Formula was prepared using the most recent calculator (v.23.1b Modeling Version) and takes into account updated enrollment and attendance projections, updated cost of living adjustments, and updated property tax revenue projections to determine LCFF revenue projections for the 2022/23 and subsequent two Fiscal Years.

The combination of the aforementioned increase in COLA for FY 2022/23 in conjunction with projected Funded ADA results in projected LCFF Revenue being held relatively stable at \$20,381,875 over the prior year's \$20,385,625. Although there are



projected increases to COLA in the subsequent two fiscal years, with enrollment projections remaining static, LCFF Revenue is projected to likewise remain relatively stable through FY 2024/25; this is a construct of the hold harmless provision being applied to funded ADA. That said, the lack of growth in projected LCFF Funding over-time as a result of Funded ADA being benchmarked to Actual ADA by 2024/25 compels the District to urge caution since expenditures do continue to increase overtime.

Additional substantive updates to the budget have been made to projected Federal and State Revenue and the subsequent two years to account for changes in one time and ongoing funding. The 2022/23 Budget assumes that State Lottery funding and Federal Title Funding will remain unchanged, while one time funds that were received in the prior fiscal year (i.e. the various Expanded Learning Opportunity Grants, the Special Education Learning Recovery Grant, and the Governor's Emergency Education Relief Grant) have been removed. Sources of increased revenue include the expansion of the State's Expanded Learning Opportunities Program and funds received through the second iteration of the Elementary and Secondary School Emergency Relief Grant. For a summary table of the above changes to revenue, please reference the presentation that immediately follows this narrative report.

In total, overall Revenue in FY 2022/23 - inclusive of one time funding - is projected to increase by \$2,657,801 over the prior year to \$30,735,963. Combined Revenue in the subsequent two fiscal years is however projected to decrease down to \$30,103,825 in FY 2023/24 and down further to \$29,998,461 in FY 2024/25 due largely to the expiration of one time funding.

EXPENDITURE PROJECTIONS:

Certificated and Classified Salary projections in the FY 2022/23 Budget have been adjusted for movement on the salary schedules for each employee (Step and Column), and includes the assumption of a further 6.56% increase matching the projected State Statutory COLA as stipulated in the Tentative Agreements with the District's Collective Bargaining Units. Personnel Budget also reflects the new hiring assumptions as directed by the FY 2022/23 Local Control and Accountability Plan (LCAP). Benefits projections include increases to the Employer's contribution to CalSTRS and CalPERS (retirement funds), and increases to the Employer's contribution to Health and Wellness plans.

Of note, the FY 2022/23 includes budgets for various Special Education positions (i.e. Speech Pathologists and Psychologists) that were unable to be filled in the prior fiscal year with in-house staffing and were subsequently outsourced at the time via vendor contracts. The District's goal for the 2022/23 fiscal year is to prioritize hiring of these positions in-house, so the associated expenditure budgets reflect a correlating increase to Salaries and Benefits, and an associated decrease to Services and Operating Expenditures.

Overall Salary and Benefits expenses for the District is budgeted to increase by \$4,173,701 in FY 2022/23 to \$20,824,873. This increase in personnel costs should be taken in consideration with the above outlined variables and in relation to the increased one time and expanded learning opportunity funding that is driving hiring decisions as outlined in the 2022/23 LCAP.

A key accounting change in the 2022/23 fiscal year was the tightening of the budgets associated with the District's Maintenance and Operations program. Supplies and Expenditures that were budgeted under unrestricted funds directly have now been shifted entirely into its own Resource Code (8150) which will better assist the District in monitoring its budgets. M&O related expenditures have been the subject of high inflationary pressures, so the budget for Facilities related services and operating



expenditures outside the scope of Bond Approved projects, have likewise been shifted out of the General Fund and into the District's Developer Fee resource (Fund 25).

Instructional Supplies, Services and Operating expenditures are budgeted in alignment with the District's Local Control and Accountability Plan (LCAP) and correspondingly adjusted against the one time funding revenue sources in the Budget Year. Combined, Supplies, Services and Operating Expenditure Budgets total \$11,496,336 in FY 202/23, a decrease of \$1,257,647 over the prior year.

MULTI-YEAR PROJECTIONS & RESERVES:

In summary, taking into account the current revenue and expenditure assumptions outlined in the prior sections of this report, the District is currently budgeted for a minor operating deficit of -\$335,099 in FY 2022/23. The District's multi year projection, based on the financial and enrollment assumptions available to the District at this time, show a progressively increasing operating deficit of -\$1,549,267 in FY 2023/24 and an operating deficit of -\$2,578,102 in FY 2024/25. The estimated impact on the District's unrestricted reserves as of this Budget for Adoption is a projected decrease from 17.2% in FY 2021/22 down to 13.9% in FY 2022/23, down to 10.2% in FY 2023/24 and down further to 4% in FY 2024/25.

It is important to note that these reserve estimates will be adjusted following the District's unaudited actuals and closing of the fiscal year, where possible savings realized from unutilized positions and purchase requisitions may increase the District's ending fund balance and subsequent reserve.

CASH PROJECTIONS:

The District does not anticipate any issues with cash flow and meeting its payment obligations in the 2022/23 Budget year.

CHILD DEVELOPMENT PROGRAM:

Fund 12 accounts for the State of California Preschool Grant that the District utilizes to reimburse the North Bay Children's Center to provide preschool programs within the District. At this time, the District has submitted to the Board of Trustees a contractual agreement in the amount of \$1,443,902. Based on prior year(s) actual activity, the District anticipates that there will be several contractual amendments throughout the fiscal year, increasing the Pre-School Grant, especially in light of the additional funding being allocated to early childhood education efforts at the State and Federal levels. The entirety of the Pre-School grant with the exception of an Indirect Cost Recovery (TBD but up to 8.73% for FY 2022/23) will be "passed-through" to the North Bay Children's Center.

CHILD NUTRITION PROGRAM:

Fund 13 accounts for the activities involved in running the District's Child Nutrition program. The accounts have been reviewed and the budgets have been adjusted for FY 2022/23 to account for the District's continued participation in the CDE Provision 2 Program which allows the District to establish claiming percentages and to serve all meals at no charge to our students. In summary, the Child Nutrition program expects to claim reimbursements of \$1,059,100 in FY 2022/23 against \$1,111,802 in expected expenditures to run the program, leading to a minor budgeted operating deficit of -\$52,702 which will be covered by its reserve fund balance of \$247,954.



FACILITIES FUNDS:

Fund 21 is used to account for the District's Facilities Bond. In FY 2022/23, the District projects a beginning fund balance of \$13,123,878. There are no budgeted revenue line items in the Facilities Bond for 2022/23 beyond that held for interest earnings. Expenditures however are currently budgeted at \$2,000,000 to account for ongoing projected facilities projects, but will be adjusted accordingly to reflect actual contracts that the District enters into in the coming year. A detailed reconciliation of expenditures against Fund 21 will be presented by the Director of Maintenance and Operations and the CBO into the coming months.

Fund 25 is used to account for the District's Developer Fee Revenue. In FY 2022/23, the District projects a beginning fund balance of \$1,993,738, with projected budgeted revenue of \$1,010,000 and a budget for Facilities related expenditures of \$415,000. As expressed in the Expenditures Section above, M&O related expenditures have been the subject of high inflationary pressures, so the budget for Facilities related services and operating expenditures outside the scope of Bond Approved projects, have likewise been shifted out of the General Fund and into the District's Developer Fee Fund.

SUMMARY

In closing, the Bellevue Union School District's Fiscal Year 2022/23 Budget continues to evolve as the State and Federal governments implement funding initiatives that result in programmatic development at the District level. The District's efforts to mitigate student learning loss due to the pandemic is reflected in its budget and manifests on the ledger via substantive increases in personnel and operating expenditures related to instruction and instructional support. The hold harmless provision to ADA continues to shelter the District from steep LCFF funding declines in the FY 2022/23 Budget and subsequent two fiscal years, however, given that actual student enrollment remains proportionally lower than prior to the pandemic, the District projects that projected LCFF funding will not keep up with the steeply increasing cost of employment. Inflationary Factors likewise provide additional pressure on District Operations, so the District will continue keeping an eye towards unrestricted reserve percentages as it moves forward. Lastly, this budget should be taken into consideration along with the upcoming results of the 2021/22 Unaudited Actuals report to be presented at the Board Meeting in September 2022.

Best,

Chris J. Kim

Chief Business Official
Bellevue Union School District



Fiscal Year 2022-23

Budget for Adoption

Statement of Reserves

Chris J. Kim, Ed.D, MBA

Chief Business Official

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KEY UPDATES

Updated Standard Account Codes (SACS) Accounting System

Enrollment to Attendance (3 PY Average)

Cost Living Adjustment (May Revise vs. Adopted State Budget)

Changes to One Time vs. Ongoing Revenue Assumptions

Inflationary Factors on Expenditures

Integration of LCAP into the Budget

Influence of Unaudited Actuals on Ending Balances and Reserve Projections



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
BUSD	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Total Enrollment (w/COE)	1,652	1,628	1,556	1,487	1,487	1,487	1,487
Actual ADA	1,570	1,548	1,548	1,316	1,321	1,321	1,321
Funded ADA	1,640	1,557	1,548	1,531	1,460	1,390	1,321
					<i>3 PY-Average</i>	<i>3 PY-Average</i>	<i>Prior Year</i>

	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
BUSD	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cost of Living Adjustment	3.70%	3.26%	0.00%	5.07%	6.56%	5.38%	4.02%
Increase to Salary Schedules	4.00%	4.00%	5.00%	4.00%	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>
					<i>Budgeted</i>	<i>SSC Projection</i>	<i>SSC Projection</i>



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
LCFF	\$18,978,631	\$18,503,224	\$20,385,625	\$20,381,875	\$20,459,726	\$20,318,772
Federal	\$1,479,419	\$3,212,010	\$2,075,822	\$2,775,622	\$3,043,121	\$3,043,121
State	\$2,620,318	\$2,353,110	\$4,753,946	\$6,182,951	\$5,179,402	\$5,188,150
Local & Contr.	\$314,947	\$702,603	\$862,769	\$1,395,515	\$1,421,576	\$1,448,418
Total	\$23,393,314	\$24,770,947	\$28,078,162	\$30,735,963	\$30,103,825	\$29,998,461

Revenue



BELLEVUE UNION SCHOOL DISTRICT

			<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
Resource	<i>Source</i>	Description	2021/22	2022/23	FY 2023/24	FY 2024/25
1100	<i>State</i>	State Lottery	\$223,252	\$223,252	\$223,252	\$223,252
1400	<i>State</i>	Education Protection Account	\$306,910	\$292,091	\$292,091	\$292,091
3010	<i>Federal</i>	Title I (Disadvantaged Students)	\$470,897	\$470,897	\$470,897	\$470,897
4035	<i>Federal</i>	Title II (Teacher Quality)	\$94,737	\$94,737	\$94,737	\$94,737
4127	<i>Federal</i>	Title IV (Student Learning)	\$37,600	\$37,600	\$37,600	\$37,600
4201	<i>Federal</i>	Title III (Immigrant Education)	\$14,863	\$14,863	\$14,863	\$14,863
4203	<i>Federal</i>	Title III (English Learners)	\$104,934	\$104,934	\$104,934	\$104,934
6010	<i>State</i>	ASES (After School Education)	\$536,000	\$612,892	\$612,892	\$612,892
6300	<i>State</i>	State Lottery for Materials	\$77,164	\$77,164	\$77,164	\$77,164

Revenue Continued



BELLEVUE UNION SCHOOL DISTRICT

			<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
Resource	Source	Description	2021/22	2022/23	FY 2023/24	FY 2024/25
3215	Federal	Governor's Emergency Education Relief (GEER) Grant	\$128,343	---	---	---
6537	State	Special Education Learning Recovery Grant	\$184,080	---	---	---
6547	State	Special Education Early Intervention Grant	\$51,045	---	---	---
7422	State	Expanded Learning Opportunity (ELO) In Person Grant	\$571,489	---	---	---
7426	State	Expanded Learning Opportunity (ELO) Lit. Para Grant	\$120,374	---	---	---
7425	State	Expanded Learning Opportunity (ELO) General Grant	\$1,145,363	---	---	---

Revenue Continued



BELLEVUE UNION SCHOOL DISTRICT

			<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
Resource	<i>Source</i>	Description	2021/22	2022/23	FY 2023/24	FY 2024/25
2600	<i>State</i>	Expanded Learning Opportunities Program (After School)	\$1,606,931	\$3,200,000	\$3,200,000	\$3,200,000
3210	<i>Federal</i>	Elementary and Sec. School Emerg. Relief (ESSER) Grant I	\$392,848	---	---	---
3212	<i>Federal</i>	Elementary and Sec. School Emerg. Relief (ESSER) Grant III	---	\$1,590,880	---	---
3213	<i>Federal</i>	Elementary and Sec. School Emerg. Relief (ESSER) Grant III	---	---	\$1,858,379	\$1,858,379

Revenue Continued



BELLEVUE UNION SCHOOL DISTRICT

Resource	Source	Description	Revised Budget	Original Budget	MYP	MYP
			2021/22	2022/23	FY 2023/24	FY 2024/25
0000	LCFF	Unrestricted	\$20,385,625	\$20,381,875	\$20,459,726	\$20,318,772
0000	LCFF	Contribution to Special Education Program	-\$3,931,219	-\$4,573,833	-\$4,573,833	-\$4,573,833
0000	LCFF	Contribution to Maintenance and Operations	-\$710,000	-\$816,772	-\$816,772	-\$816,772
6500	Local	Special Education Property Tax Apportionments	\$1,124,836	\$1,206,103	\$1,206,103	\$1,206,103
3310	State	Special Education Entitlement Base Grant	\$410,069	\$412,562	\$412,562	\$412,562
3315	State	Special Education Entitlement Base Grant, Pre-School	\$49,185	\$49,185	\$49,185	\$49,185
0000	LCFF	Contribution to Special Education Program	\$3,751,966	\$4,264,064	\$4,264,064	\$4,264,064
3310	LCFF	Contribution to Special Education Program	\$179,253	\$309,769	\$309,769	\$309,769
8150	State	STRS on Behalf	\$787,576	\$996,727	\$996,727	\$996,727

Revenue Continued



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Certificated Salaries	\$7,559,742	\$8,178,434	\$8,421,555	\$9,798,021	\$9,945,931	\$10,096,170
Classified Salaries	\$2,756,502	\$2,871,980	\$3,231,074	\$4,976,889	\$5,024,553	\$5,072,318
Benefits	\$4,095,272	\$4,418,206	\$4,998,542	\$6,049,963	\$6,555,287	\$7,111,142
Books and Supplies	\$634,464	\$814,582	\$1,154,577	\$1,566,414	\$1,282,873	\$1,282,873
Services & Op. Exp.	\$7,087,704	\$7,987,222	\$10,341,759	\$8,672,275	\$8,836,948	\$9,006,560
Capital and Other	-\$24,300	\$9,761	\$9,500	\$7,500	\$7,500	\$7,500
Total	\$22,109,383	\$24,280,185	\$28,157,008	\$31,071,062	\$31,653,092	\$32,576,563

Expenditures



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Certificated Salaries	\$7,559,742	\$8,178,434	\$8,421,555	\$9,798,021	\$9,945,931	\$10,096,170
Classified Salaries	\$2,756,502	\$2,871,980	\$3,231,074	\$4,976,889	\$5,024,553	\$5,072,318
Benefits	\$4,095,272	\$4,418,206	\$4,998,542	\$6,049,963	\$6,555,287	\$7,111,142

Note Regarding Certificated and Classified Salaries:

1. Includes the additional Personnel Related Expenditure Budgets outlined in the FY 2022/23 LCAP (*including Vacancies*).
2. Includes Step and Column Increases on Salary Schedules.
3. Includes a 6.56% COLA in FY 2022/23 based on the State's May Revise Budget. Update 1st Interim with Actuals.
4. Includes Special Education Personnel Vacancies that were contracted out in the Prior Budget Year.
5. Personnel Budgets will be impacted by Actual Hiring outcomes.

Note Regarding Benefits:

1. Includes Increases to STRS (16.9% - 19.1%) and PERS (22.91% - 25.37%).
2. Includes Projected Benefits Costs Associated with all Vacancies reflected in the Salary Lines above.

Expenditures Continued



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Books and Supplies	\$634,464	\$814,582	\$1,154,577	\$1,566,414	\$1,282,873	\$1,282,873
Services & Op. Exp.	\$7,087,704	\$7,987,222	\$10,341,759	\$8,672,275	\$8,836,948	\$9,006,560

Note Regarding Services and Operating Expenditure Budgets:

1. Moved Special Ed. Service Contract to Salaries / Benefits
2. Shifted Facilities Expenditure Budget from the General Fund into Fund 25
3. Removed Pandemic Related Expenditures being funded out One Time Funds.

Note Regarding Books and Supplies Budgets:

Increased to Account for Spending Priorities outlined in the FY 2022/23 LCAP.



BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Beginning Balance	\$3,672,907	\$4,956,838	\$5,870,954	\$5,792,108	\$5,457,009	\$3,907,742
Revenue	\$23,393,314	\$24,770,947	\$28,078,162	\$30,735,963	\$30,103,825	\$29,998,461
Expenditures	\$22,109,383	\$24,303,959	\$28,157,008	\$31,071,062	\$31,653,092	\$32,576,563
Net	\$1,283,931	\$466,988	-\$78,846	-\$335,099	-\$1,549,267	-\$2,578,102
Ending Balance	\$4,956,838	\$5,423,826	\$5,792,108	\$5,457,009	\$3,907,742	\$1,329,640

NET & ENDING FUND BALANCE

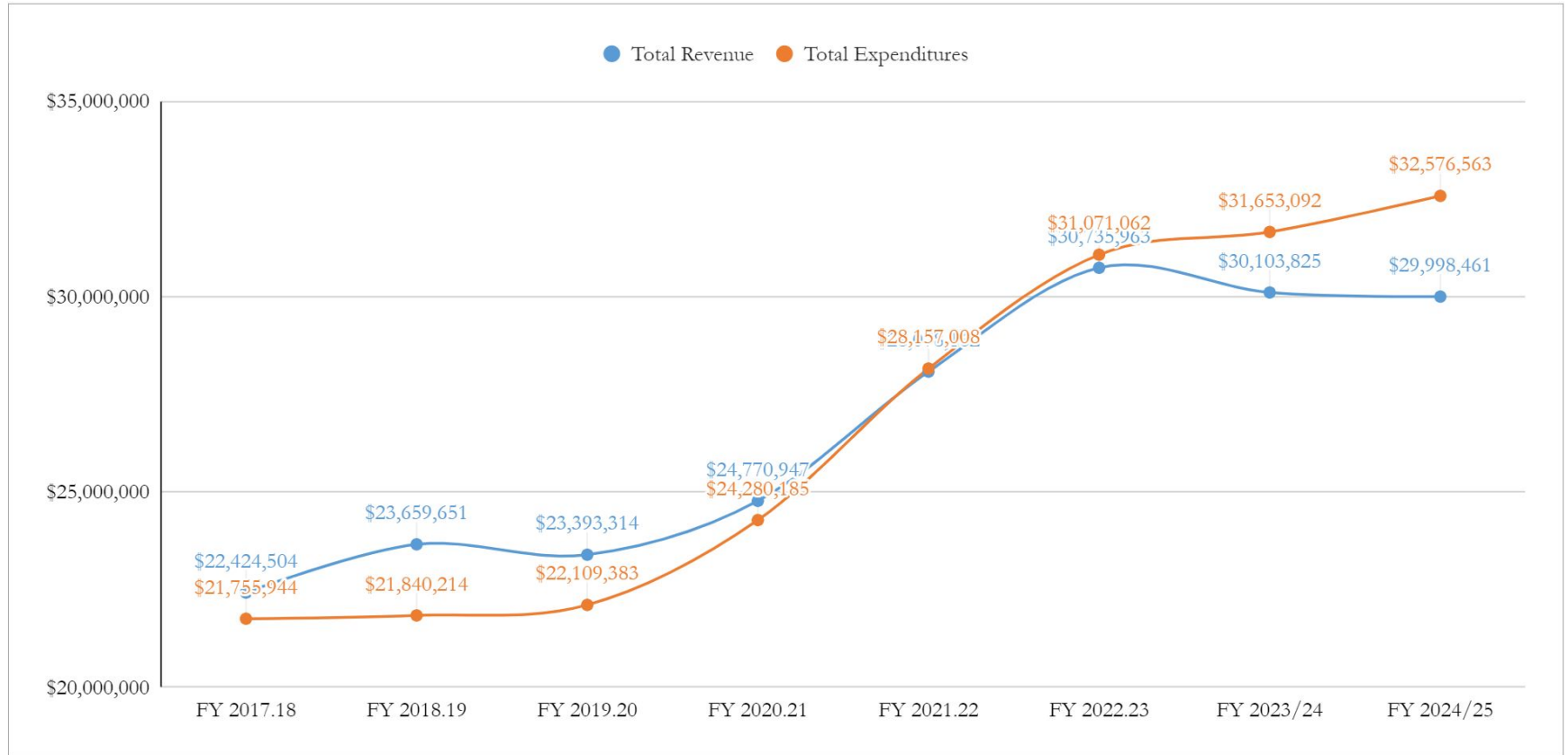


BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>Actuals</i>	<i>Revised Budget</i>	<i>Original Budget</i>	<i>MYP</i>	<i>MYP</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Ending Balance	\$4,956,838	\$5,423,826	\$5,792,108	\$5,457,009	\$3,907,742	\$1,329,640
... Revolving Cash	\$2,500	\$2,500	\$0	\$0	\$0	\$0
... Restricted Funds	\$670,552	\$1,093,909	\$946,117	\$1,142,493	\$690,981	\$36,103
... 3% Reserve Min	\$663,282	\$728,406	\$844,710	\$932,132	\$949,593	\$977,297
... Additional Reserve	\$3,623,004	\$3,601,511	\$4,001,281	\$3,382,385	\$2,267,168	\$316,241
<i>Total Unrestricted Reserve %</i>	<i>19.4%</i>	<i>17.8%</i>	<i>17.2%</i>	<i>13.9%</i>	<i>10.2%</i>	<i>4.0%</i>

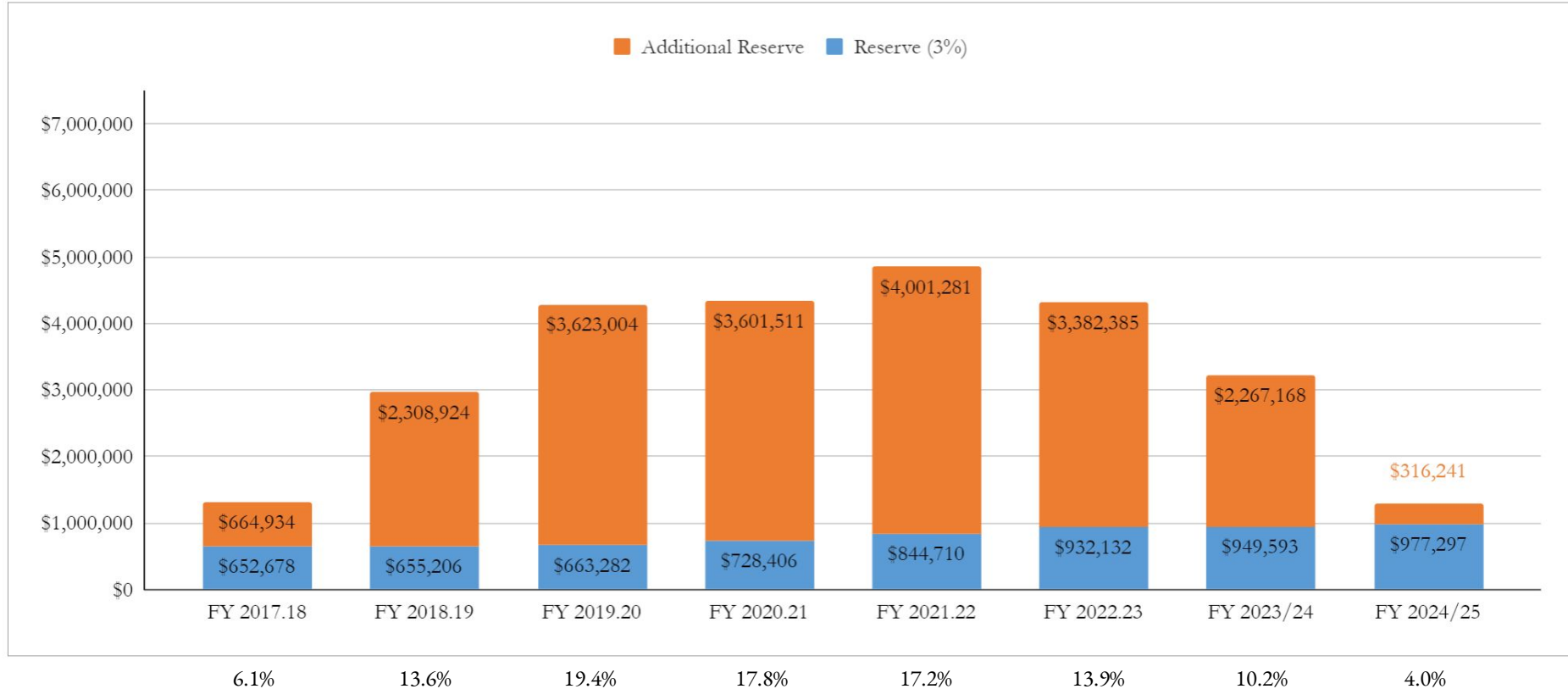


BELLEVUE UNION SCHOOL DISTRICT





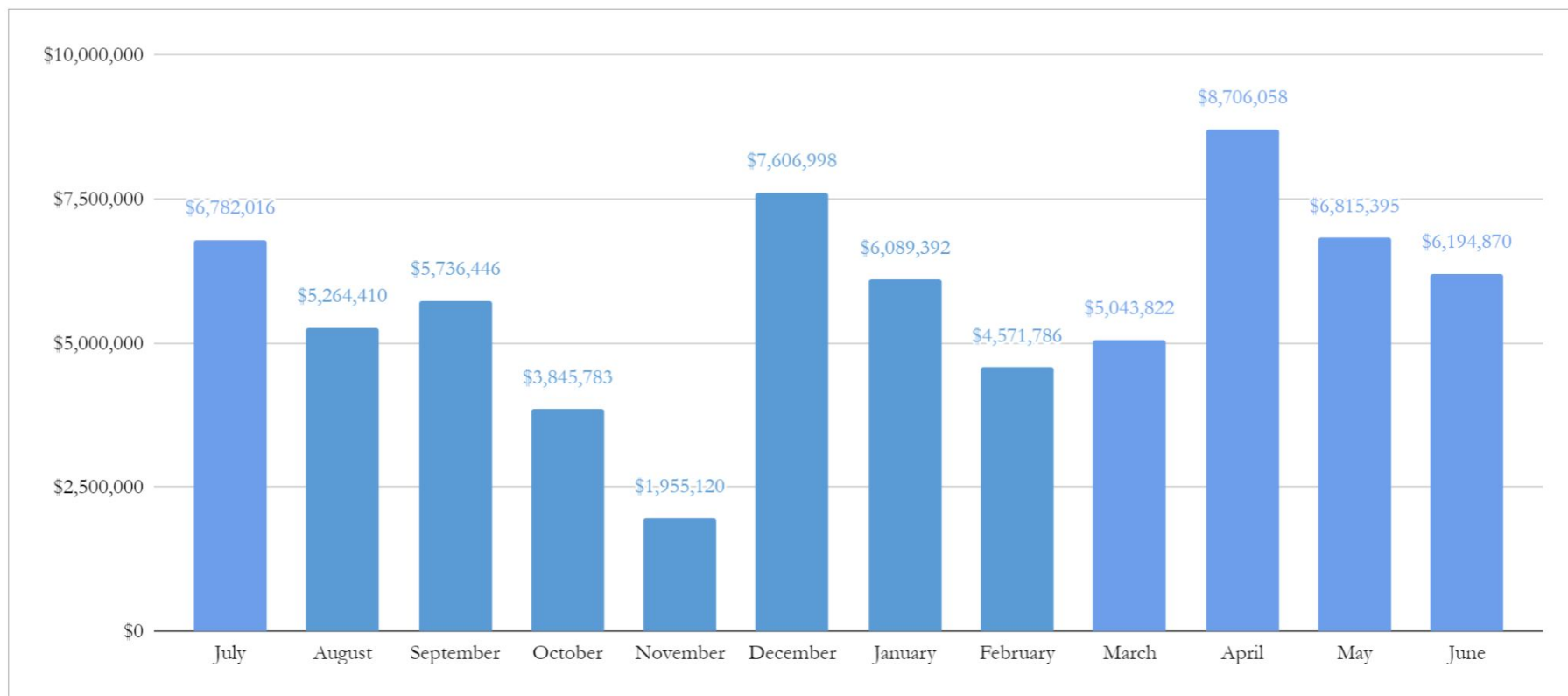
BELLEVUE UNION SCHOOL DISTRICT



UNRESTRICTED RESERVE PERCENTAGES



BELLEVUE UNION SCHOOL DISTRICT

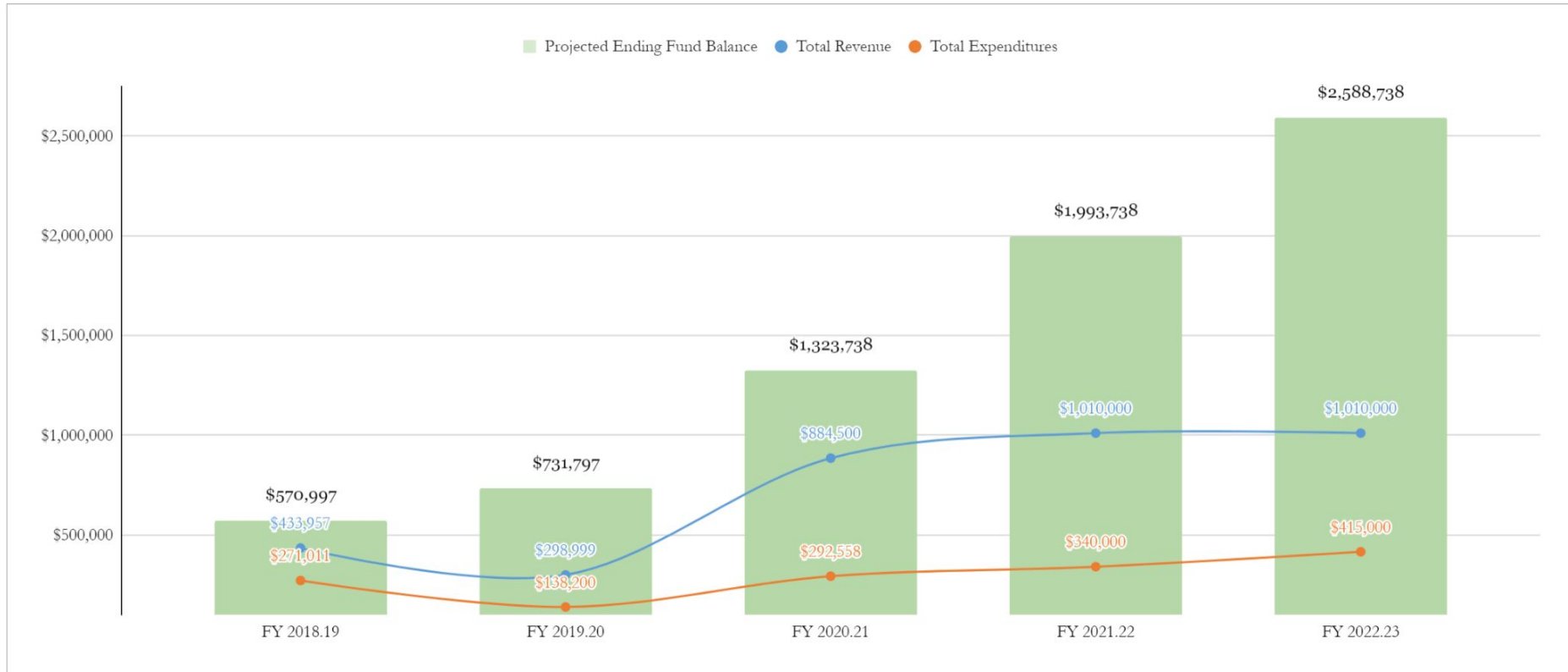


NOTE: An Updated Cash Flow Projection will be provided along with the 1st Interim Budget Update with updated Balance Sheet Projections (i.e. A/P)

CASH FLOW PROJECTIONS



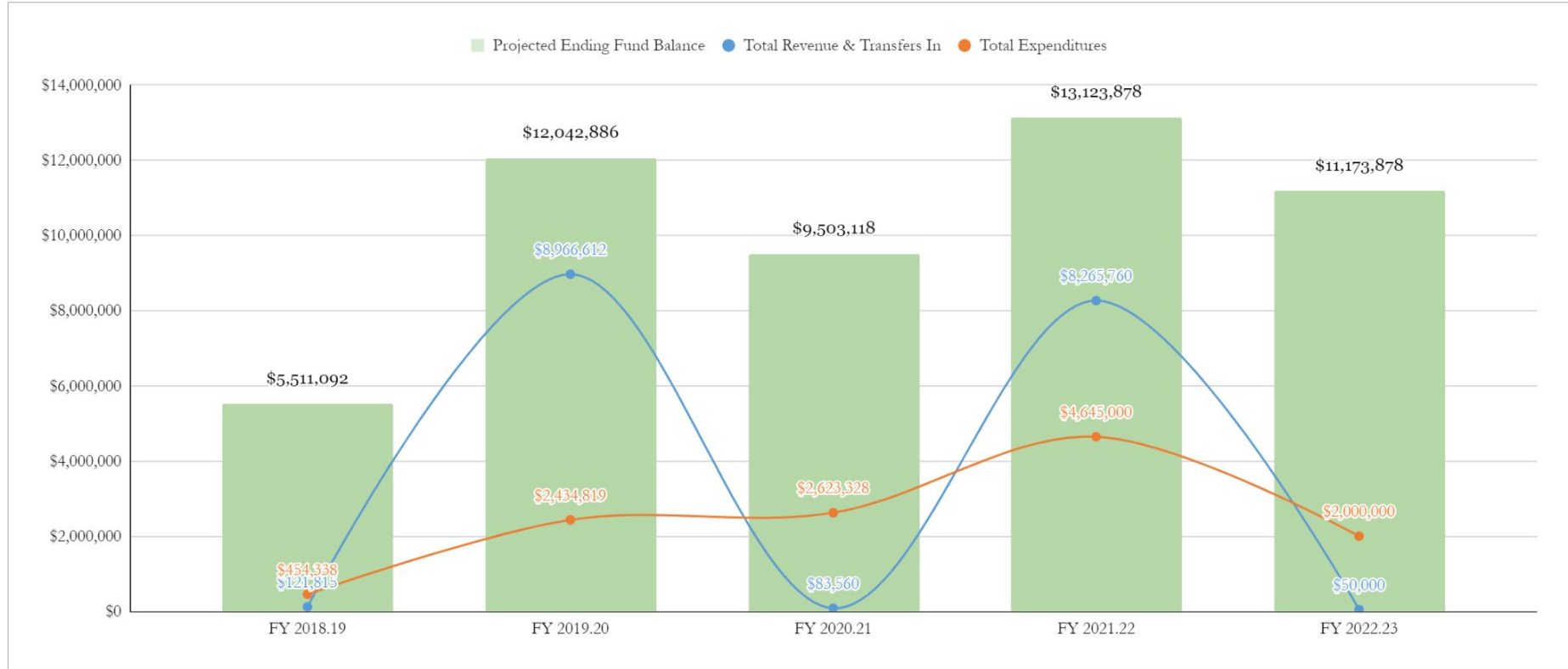
BELLEVUE UNION SCHOOL DISTRICT



Developer Fees (Fund 25)



BELLEVUE UNION SCHOOL DISTRICT





BELLEVUE UNION SCHOOL DISTRICT

1

COLA?

2

Enrollment Outcomes?

3

Hold Harmless Provision?

4

Bargaining Agreements?

Additional Fiscal Considerations

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	All Funds
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	
Beginning Balance (7/1)		\$4,845,992	\$946,117	=	\$5,792,108	\$0	\$247,954	\$13,123,878	\$1,993,738	\$21,157,679
A Income										
LCFF	8010-8099	\$20,037,209	\$344,666		\$20,381,875	\$0	\$0	\$0		\$20,381,875
Federal	8100-8299	\$0	\$2,775,622		\$2,775,622	\$0	\$990,000	\$0	\$0	\$3,765,622
State	8300-8599	\$283,125	\$5,899,826		\$6,182,951	\$1,443,902	\$68,600	\$0	\$0	\$7,695,453
Local	8600-8799	\$526,831	\$868,684		\$1,395,515	\$0	\$500	\$50,000	\$1,010,000	\$2,456,015
Total Income		\$20,847,165	\$9,888,798	=	\$30,735,963	\$1,443,902	\$1,059,100	\$50,000	\$1,010,000	\$34,298,965
B Expenditures										
Certificated Salaries	1000-1999	\$6,582,974	\$3,215,047		\$9,798,021	\$0	\$0	\$0	\$0	\$9,798,021
Classified Salaries	2000-2999	\$2,431,232	\$2,545,657		\$4,976,889	\$0	\$308,767	\$0	\$0	\$5,285,656
Employee Benefits	3000-3999	\$3,350,891	\$2,699,072		\$6,049,963	\$0	\$143,185	\$0	\$0	\$6,193,148
Books and Supplies	4000-4999	\$432,250	\$1,134,164		\$1,566,414	\$0	\$393,500	\$0	\$0	\$1,959,914
Services and Expenditures	5000-5999	\$3,183,188	\$5,489,087		\$8,672,275	\$1,443,902	\$266,350	\$0	\$0	\$10,382,527
Capital Outlay	6000-6999	\$0	\$0		\$0	\$0	\$0	\$2,000,000	\$415,000	\$2,415,000
Other Outgo	7100-7499	\$7,500	\$0		\$7,500	\$0	\$0	\$0	\$0	\$7,500
Trf of Indirect Costs	7300-7399	\$0	\$0		\$0	\$0	\$0	\$0		\$0
Total Expenditures		\$15,988,035	\$15,083,027	=	\$31,071,062	\$1,443,902	\$1,111,802	\$2,000,000	\$415,000	\$36,041,766
C Excess/Deficiency		\$4,859,130	-\$5,194,229		-\$335,099	\$0	-\$52,702	-\$1,950,000	\$595,000	-\$1,742,801
D Other Financing Sources / Uses										
Interfund Transfers										
In		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Out		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Other Sources/Uses										
Sources		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Uses		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Contributions		-\$5,390,605	\$5,390,605		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses		-\$5,390,605	\$5,390,605		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance		-\$531,475	\$196,376	=	-\$335,099	\$0	-\$52,702	-\$1,950,000	\$595,000	-\$1,742,801
F Ending Fund Balance		\$4,314,517	\$1,142,493	=	\$5,457,009	\$0	\$195,252	\$11,173,878	\$2,588,738	\$19,414,878
Components of Ending Fund Balance										
Restricted							\$195,252			\$195,252
Committed			\$1,142,493		\$1,142,493					\$1,142,493
Assigned		\$45,853			\$45,853			\$11,173,878	\$2,588,738	\$13,808,469
Reserve for Economic Uncertainty (3%)		\$4,268,664			\$4,268,664					\$4,268,664
Unassigned/Unappropriated		\$0	\$0			\$0	\$0	\$0	\$0	\$0

Section 2:

Certifications

Average Daily Attendance

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for
inspection at:

Public Hearing:

Place: Bellevue Union
School District Office

Place: Bellevue Union
School District
Office

Date: June 20, 2022

Date: June 27, 2022

Time: 05:30 PM

Adoption
Date: June 28, 2022

Signed: _____

Clerk/Secretary of
the Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Chris J. Kim

Telephone: 707-542-5197

Title: Chief Business
Official

E-mail: ckim@busd.org

Criteria and Standards Review Summary

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

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,303.02	1,304.93	1,516.55	1,301.02	1,301.02	1,444.71
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,303.02	1,304.93	1,516.55	1,301.02	1,301.02	1,444.71
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.05	12.05	15.31	12.05	12.05	15.75
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.91	.91		.91	.91	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.96	12.96	15.31	12.96	12.96	15.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,315.98	1,317.89	1,531.86	1,313.98	1,313.98	1,460.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section 3:

General Fund

Child Development

Child Nutrition

Building and Capital Facilities

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	19,589,481.00	796,144.00	20,385,625.00	20,037,209.00	344,666.00	20,381,875.00	0.0%
2) Federal Revenue		8100-8299	0.00	2,075,822.00	2,075,822.00	0.00	2,775,622.00	2,775,622.00	33.7%
3) Other State Revenue		8300-8599	283,125.00	4,470,821.27	4,753,946.27	283,125.00	5,899,826.00	6,182,951.00	30.1%
4) Other Local Revenue		8600-8799	526,829.97	335,939.00	862,768.97	526,831.00	868,684.00	1,395,515.00	61.7%
5) TOTAL, REVENUES			20,399,435.97	7,678,726.27	28,078,162.24	20,847,165.00	9,888,798.00	30,735,963.00	9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,115,466.01	2,306,089.34	8,421,555.35	6,582,974.00	3,215,047.00	9,798,021.00	16.3%
2) Classified Salaries		2000-2999	2,004,966.78	1,226,107.29	3,231,074.07	2,431,232.00	2,545,657.00	4,976,889.00	54.0%
3) Employee Benefits		3000-3999	3,037,102.19	1,961,440.12	4,998,542.31	3,350,891.00	2,699,072.00	6,049,963.00	21.0%
4) Books and Supplies		4000-4999	580,042.00	574,535.00	1,154,577.00	432,250.00	1,134,164.00	1,566,414.00	35.7%
5) Services and Other Operating Expenditures		5000-5999	3,348,193.30	6,993,565.86	10,341,759.16	3,183,188.00	5,489,087.00	8,672,275.00	-16.1%
6) Capital Outlay		6000-6999	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,095,270.28	13,061,737.61	28,157,007.89	15,988,035.00	15,083,027.00	31,071,062.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,304,165.69	(5,383,011.34)	(78,845.65)	4,859,130.00	(5,194,229.00)	(335,099.00)	325.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			662,947.53	(741,793.18)	(78,845.65)	(531,475.00)	196,376.00	(335,099.00)	325.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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) As of July 1 - Unaudited		9791	3,984,917.16	1,438,909.49	5,423,826.65	4,845,991.60	946,116.87	5,792,108.47	6.8%
b) Audit Adjustments		9793	198,126.91	249,000.56	447,127.47	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,183,044.07	1,687,910.05	5,870,954.12	4,845,991.60	946,116.87	5,792,108.47	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,183,044.07	1,687,910.05	5,870,954.12	4,845,991.60	946,116.87	5,792,108.47	-1.3%
2) Ending Balance, June 30 (E + F1e)			4,845,991.60	946,116.87	5,792,108.47	4,314,516.60	1,142,492.87	5,457,009.47	-5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	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	946,116.87	946,116.87	0.00	1,142,492.87	1,142,492.87	20.8%
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	45,852.91	0.00	45,852.91	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,843,491.60	0.00	4,843,491.60	4,268,663.69	0.00	4,268,663.69	-11.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,745,507.22	(2,040,270.83)	6,705,236.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	63,867.00	63,867.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	(4,604.06)	0.00	(4,604.06)				
4) Due from Grantor Government		9290	0.00	49,336.56	49,336.56				

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
5) Due from Other Funds		9310	80,000.00	0.00	80,000.00				
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			8,823,403.16	(1,927,067.27)	6,896,335.89				
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	(166,485.29)	0.00	(166,485.29)				
2) Due to Grantor Governments		9590	36,672.28	0.00	36,672.28				
3) Due to Other Funds		9610	147.19	0.00	147.19				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(129,665.82)	0.00	(129,665.82)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			8,953,068.98	(1,927,067.27)	7,026,001.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,924,081.00	0.00	9,924,081.00	10,556,901.00	0.00	10,556,901.00	6.4%
Education Protection Account State Aid - Current Year		8012	306,910.00	0.00	306,910.00	292,091.00	0.00	292,091.00	-4.8%
State Aid - Prior Years		8019	170,273.00	0.00	170,273.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	44,089.00	0.00	44,089.00	44,089.00	0.00	44,089.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,562,968.00	0.00	7,562,968.00	7,562,968.00	0.00	7,562,968.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Unsecured Roll Taxes		8042	252,009.00	0.00	252,009.00	252,009.00	0.00	252,009.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	225,290.00	0.00	225,290.00	225,290.00	0.00	225,290.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	739,746.00	0.00	739,746.00	739,746.00	0.00	739,746.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	364,115.00	0.00	364,115.00	364,115.00	0.00	364,115.00	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			19,589,481.00	0.00	19,589,481.00	20,037,209.00	0.00	20,037,209.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	796,144.00	796,144.00	0.00	344,666.00	344,666.00	-56.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,589,481.00	796,144.00	20,385,625.00	20,037,209.00	344,666.00	20,381,875.00	0.0%
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	410,069.00	410,069.00	0.00	412,526.00	412,526.00	0.6%
Special Education Discretionary Grants		8182	0.00	49,185.00	49,185.00	0.00	49,185.00	49,185.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		470,897.00	470,897.00		470,897.00	470,897.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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		94,737.00	94,737.00		94,737.00	94,737.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		14,863.00	14,863.00		14,863.00	14,863.00	0.0%
Title III, Part A, English Learner Program	4203	8290		104,934.00	104,934.00		104,934.00	104,934.00	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		37,600.00	37,600.00		37,600.00	37,600.00	0.0%
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	893,537.00	893,537.00	0.00	1,590,880.00	1,590,880.00	78.0%
TOTAL, FEDERAL REVENUE			0.00	2,075,822.00	2,075,822.00	0.00	2,775,622.00	2,775,622.00	33.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,873.00	0.00	49,873.00	49,873.00	0.00	49,873.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,252.00	77,164.00	300,416.00	223,252.00	77,164.00	300,416.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other 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		536,000.00	536,000.00		612,892.00	612,892.00	14.3%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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%
All Other State Revenue	All Other	8590	10,000.00	3,857,657.27	3,867,657.27	10,000.00	5,209,770.00	5,219,770.00	35.0%
TOTAL, OTHER STATE REVENUE			283,125.00	4,470,821.27	4,753,946.27	283,125.00	5,899,826.00	6,182,951.00	30.1%
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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	491,829.97	7,247.00	499,076.97	491,831.00	7,247.00	499,078.00	0.0%
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		328,692.00	328,692.00		861,437.00	861,437.00	162.1%
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			526,829.97	335,939.00	862,768.97	526,831.00	868,684.00	1,395,515.00	61.7%
TOTAL, REVENUES			20,399,435.97	7,678,726.27	28,078,162.24	20,847,165.00	9,888,798.00	30,735,963.00	9.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,338,564.65	1,221,576.86	6,560,141.51	5,782,671.00	1,434,534.00	7,217,205.00	10.0%
Certificated Pupil Support Salaries		1200	0.00	597,183.48	597,183.48	0.00	798,984.00	798,984.00	33.8%
Certificated Supervisors' and Administrators' Salaries		1300	776,901.36	487,329.00	1,264,230.36	800,303.00	981,529.00	1,781,832.00	40.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
TOTAL, CERTIFICATED SALARIES			6,115,466.01	2,306,089.34	8,421,555.35	6,582,974.00	3,215,047.00	9,798,021.00	16.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	123,357.40	849,994.29	973,351.69	248,772.00	2,040,468.00	2,289,240.00	135.2%
Classified Support Salaries		2200	482,812.26	136,532.00	619,344.26	566,254.00	136,576.00	702,830.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	307,171.76	111,330.00	418,501.76	324,915.00	122,028.00	446,943.00	6.8%
Clerical, Technical and Office Salaries		2400	648,118.02	128,251.00	776,369.02	740,995.00	166,585.00	907,580.00	16.9%
Other Classified Salaries		2900	443,507.34	0.00	443,507.34	550,296.00	80,000.00	630,296.00	42.1%
TOTAL, CLASSIFIED SALARIES			2,004,966.78	1,226,107.29	3,231,074.07	2,431,232.00	2,545,657.00	4,976,889.00	54.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,052,783.00	1,162,946.73	2,215,729.73	1,274,703.00	1,645,648.00	2,920,351.00	31.8%
PERS		3201-3202	437,979.58	247,167.59	685,147.17	557,195.00	411,648.00	968,843.00	41.4%
OASDI/Medicare/Alternative		3301-3302	240,587.05	112,982.92	353,569.97	274,229.00	201,634.00	475,863.00	34.6%
Health and Welfare Benefits		3401-3402	1,076,016.37	344,822.08	1,420,838.45	1,041,277.00	327,357.00	1,368,634.00	-3.7%
Unemployment Insurance		3501-3502	39,839.36	17,931.33	57,770.69	43,896.00	24,572.00	68,468.00	18.5%
Workers' Compensation		3601-3602	189,896.83	75,589.47	265,486.30	159,591.00	88,213.00	247,804.00	-6.7%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,037,102.19	1,961,440.12	4,998,542.31	3,350,891.00	2,699,072.00	6,049,963.00	21.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.0%
Materials and Supplies		4300	520,542.00	506,935.00	1,027,477.00	372,750.00	1,104,164.00	1,476,914.00	43.7%
Noncapitalized Equipment		4400	59,500.00	37,600.00	97,100.00	59,500.00	0.00	59,500.00	-38.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			580,042.00	574,535.00	1,154,577.00	432,250.00	1,134,164.00	1,566,414.00	35.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,793,500.00	583,136.67	2,376,636.67	1,728,500.00	176,667.00	1,905,167.00	-19.8%
Travel and Conferences		5200	52,500.00	12,559.00	65,059.00	173,800.00	0.00	173,800.00	167.1%
Dues and Memberships		5300	22,600.00	0.00	22,600.00	5,000.00	0.00	5,000.00	-77.9%
Insurance		5400 - 5450	244,795.00	0.00	244,795.00	244,795.00	0.00	244,795.00	0.0%
Operations and Housekeeping Services		5500	157,500.00	6,000.00	163,500.00	0.00	100,500.00	100,500.00	-38.5%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,000.00	14,000.00	53,000.00	28,000.00	21,500.00	49,500.00	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	934,198.30	6,377,870.19	7,312,068.49	943,093.00	5,190,420.00	6,133,513.00	-16.1%
Communications		5900	104,100.00	0.00	104,100.00	60,000.00	0.00	60,000.00	-42.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,348,193.30	6,993,565.86	10,341,759.16	3,183,188.00	5,489,087.00	8,672,275.00	-16.1%
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	2,000.00	0.00	2,000.00	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			2,000.00	0.00	2,000.00	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	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)	
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)			7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,095,270.28	13,061,737.61	28,157,007.89	15,988,035.00	15,083,027.00	31,071,062.00	10.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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 Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	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			(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	19,589,481.00	796,144.00	20,385,625.00	20,037,209.00	344,666.00	20,381,875.00	0.0%
2) Federal Revenue		8100-8299	0.00	2,075,822.00	2,075,822.00	0.00	2,775,622.00	2,775,622.00	33.7%
3) Other State Revenue		8300-8599	283,125.00	4,470,821.27	4,753,946.27	283,125.00	5,899,826.00	6,182,951.00	30.1%
4) Other Local Revenue		8600-8799	526,829.97	335,939.00	862,768.97	526,831.00	868,684.00	1,395,515.00	61.7%
5) TOTAL, REVENUES			20,399,435.97	7,678,726.27	28,078,162.24	20,847,165.00	9,888,798.00	30,735,963.00	9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	8,254,072.86	7,835,881.30	16,089,954.16	9,146,148.00	10,814,064.00	19,960,212.00	24.1%
2) Instruction - Related Services	2000-2999		1,299,221.43	858,859.09	2,158,080.52	1,445,231.00	1,479,609.00	2,924,840.00	35.5%
3) Pupil Services	3000-3999		2,452,323.77	1,448,016.65	3,900,340.42	2,592,846.00	1,321,901.00	3,914,747.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	5,750.00	0.00	5,750.00	New
5) Community Services	5000-5999		10,000.00	536,000.00	546,000.00	0.00	612,892.00	612,892.00	12.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,831,973.96	1,600,021.57	3,431,995.53	1,864,488.00	38,042.00	1,902,530.00	-44.6%
8) Plant Services	8000-8999		1,240,178.26	782,959.00	2,023,137.26	926,072.00	816,519.00	1,742,591.00	-13.9%
9) Other Outgo	9000-9999		7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
10) TOTAL, EXPENDITURES			15,095,270.28	13,061,737.61	28,157,007.89	15,988,035.00	15,083,027.00	31,071,062.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,304,165.69	(5,383,011.34)	(78,845.65)	4,859,130.00	(5,194,229.00)	(335,099.00)	325.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,641,218.16)	4,641,218.16	0.00	(5,390,605.00)	5,390,605.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			662,947.53	(741,793.18)	(78,845.65)	(531,475.00)	196,376.00	(335,099.00)	325.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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) As of July 1 - Unaudited		9791	3,984,917.16	1,438,909.49	5,423,826.65	4,845,991.60	946,116.87	5,792,108.47	6.8%
b) Audit Adjustments		9793	198,126.91	249,000.56	447,127.47	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,183,044.07	1,687,910.05	5,870,954.12	4,845,991.60	946,116.87	5,792,108.47	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,183,044.07	1,687,910.05	5,870,954.12	4,845,991.60	946,116.87	5,792,108.47	-1.3%
2) Ending Balance, June 30 (E + F1e)			4,845,991.60	946,116.87	5,792,108.47	4,314,516.60	1,142,492.87	5,457,009.47	-5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	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	946,116.87	946,116.87	0.00	1,142,492.87	1,142,492.87	20.8%
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	45,852.91	0.00	45,852.91	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,843,491.60	0.00	4,843,491.60	4,268,663.69	0.00	4,268,663.69	-11.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6300	Lottery : Instructional Materials	50,075.56	50,075.56
6500	Special Education	76,713.00	76,713.00
7425	Expanded Learning Opportunities (ELO) Grant	0.00	196,376.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	290,321.12	290,321.12
8210	Student Activity Funds	76,602.00	76,602.00
9010	Other Restricted Local	452,405.19	452,405.19
Total, Restricted Balance		946,116.87	1,142,492.87

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	1,317,978.00	1,443,902.00	9.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,317,978.00	1,443,902.00	9.6%
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	1,317,978.00	1,443,902.00	9.6%
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			1,317,978.00	1,443,902.00	9.6%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	257,543.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,645.28		
4) Due from Grantor Government		9290	567,636.46		
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			845,825.29		
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	210,239.52		
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			210,239.52		
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)			635,585.77		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,317,978.00	1,443,902.00	9.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,317,978.00	1,443,902.00	9.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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			1,317,978.00	1,443,902.00	9.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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 Employ ees		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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,317,978.00	1,317,850.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	126,052.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,317,978.00	1,443,902.00	9.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,317,978.00	1,443,902.00	9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,317,978.00	1,443,902.00	9.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,317,978.00	1,443,902.00	9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,317,978.00	1,443,902.00	9.6%
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			1,317,978.00	1,443,902.00	9.6%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	800,000.00	990,000.00	23.8%
3) Other State Revenue		8300-8599	250,000.00	68,600.00	-72.6%
4) Other Local Revenue		8600-8799	9,500.00	500.00	-94.7%
5) TOTAL, REVENUES			1,059,500.00	1,059,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,398.00	308,767.00	8.2%
3) Employee Benefits		3000-3999	127,552.00	143,185.00	12.3%
4) Books and Supplies		4000-4999	392,100.00	393,500.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	254,450.00	266,350.00	4.7%
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			1,059,500.00	1,111,802.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(52,702.00)	New
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	(52,702.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,377.18	247,954.18	137.6%
b) Audit Adjustments		9793	143,577.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			247,954.18	247,954.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,954.18	247,954.18	0.0%
2) Ending Balance, June 30 (E + F1e)			247,954.18	195,252.18	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	246,954.18	195,252.18	-20.9%
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	398,724.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			399,724.04		
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	339.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	80,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			80,339.58		
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)			319,384.46		
FEDERAL REVENUE					
Child Nutrition Programs		8220	800,000.00	990,000.00	23.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			800,000.00	990,000.00	23.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	250,000.00	68,600.00	-72.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			250,000.00	68,600.00	-72.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,500.00	500.00	-92.3%
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	500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,500.00	500.00	-94.7%
TOTAL, REVENUES			1,059,500.00	1,059,100.00	0.0%
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	285,398.00	308,767.00	8.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			285,398.00	308,767.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,202.00	77,152.00	20.2%
OASDI/Medicare/Alternative		3301-3302	21,624.00	21,493.00	-0.6%
Health and Welfare Benefits		3401-3402	33,230.00	37,665.00	13.3%
Unemployment Insurance		3501-3502	1,635.00	1,407.00	-13.9%
Workers' Compensation		3601-3602	6,861.00	5,468.00	-20.3%
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			127,552.00	143,185.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,500.00	8,500.00	-10.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	382,600.00	385,000.00	0.6%
TOTAL, BOOKS AND SUPPLIES			392,100.00	393,500.00	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	220,800.00	240,000.00	8.7%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	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	33,400.00	26,100.00	-21.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			254,450.00	266,350.00	4.7%
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			1,059,500.00	1,111,802.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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)			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	800,000.00	990,000.00	23.8%
3) Other State Revenue		8300-8599	250,000.00	68,600.00	-72.6%
4) Other Local Revenue		8600-8799	9,500.00	500.00	-94.7%
5) TOTAL, REVENUES			1,059,500.00	1,059,100.00	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		1,059,500.00	1,111,802.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			1,059,500.00	1,111,802.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(52,702.00)	New
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	(52,702.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,377.18	247,954.18	137.6%
b) Audit Adjustments		9793	143,577.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			247,954.18	247,954.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,954.18	247,954.18	0.0%
2) Ending Balance, June 30 (E + F1e)			247,954.18	195,252.18	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	246,954.18	195,252.18	-20.9%
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)	246,954.18	195,252.18
Total, Restricted Balance		246,954.18	195,252.18

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	100,000.00	50,000.00	-50.0%
5) TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
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	4,645,000.00	2,000,000.00	-56.9%
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			4,645,000.00	2,000,000.00	-56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,545,000.00)	(1,950,000.00)	-57.1%
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	8,330,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,330,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,785,000.00	(1,950,000.00)	-151.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,503,117.53	13,123,877.53	38.1%
b) Audit Adjustments		9793	(164,240.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,338,877.53	13,123,877.53	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,338,877.53	13,123,877.53	40.5%
2) Ending Balance, June 30 (E + F1e)			13,123,877.53	11,173,877.53	-14.9%
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	13,123,877.53	11,173,877.53	-14.9%
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	14,395,181.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,395,181.43		
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	(85.81)		
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			(85.81)		
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)			14,395,267.24		
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	100,000.00	50,000.00	-50.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			100,000.00	50,000.00	-50.0%
TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
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/Alternativ e		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	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	4,645,000.00	2,000,000.00	-56.9%
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			4,645,000.00	2,000,000.00	-56.9%
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%

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			4,645,000.00	2,000,000.00	-56.9%
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: 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	8,330,000.00	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			8,330,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,330,000.00	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	100,000.00	50,000.00	-50.0%
5) TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,645,000.00	2,000,000.00	-56.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,645,000.00	2,000,000.00	-56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,545,000.00)	(1,950,000.00)	-57.1%
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	8,330,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,330,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,785,000.00	(1,950,000.00)	-151.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,503,117.53	13,123,877.53	38.1%
b) Audit Adjustments		9793	(164,240.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,338,877.53	13,123,877.53	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,338,877.53	13,123,877.53	40.5%
2) Ending Balance, June 30 (E + F1e)			13,123,877.53	11,173,877.53	-14.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,123,877.53	11,173,877.53	-14.9%
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
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	1,010,000.00	1,010,000.00	0.0%
5) TOTAL, REVENUES			1,010,000.00	1,010,000.00	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	165,000.00	415,000.00	151.5%
6) Capital Outlay		6000-6999	175,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			340,000.00	415,000.00	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			670,000.00	595,000.00	-11.2%
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)			670,000.00	595,000.00	-11.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,323,738.36	1,993,738.36	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,323,738.36	1,993,738.36	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,738.36	1,993,738.36	50.6%
2) Ending Balance, June 30 (E + F1e)			1,993,738.36	2,588,738.36	29.8%
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	1,993,738.36	2,588,738.36	29.8%
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	2,318,396.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,318,396.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			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)			2,318,396.42		
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%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000,000.00	1,000,000.00	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			1,010,000.00	1,010,000.00	0.0%
TOTAL, REVENUES			1,010,000.00	1,010,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	165,000.00	415,000.00	151.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,000.00	415,000.00	151.5%
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	175,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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			340,000.00	415,000.00	22.1%
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: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010,000.00	1,010,000.00	0.0%
5) TOTAL, REVENUES			1,010,000.00	1,010,000.00	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		160,000.00	150,000.00	-6.3%
8) Plant Services	8000-8999		180,000.00	265,000.00	47.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			340,000.00	415,000.00	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			670,000.00	595,000.00	-11.2%
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)			670,000.00	595,000.00	-11.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,323,738.36	1,993,738.36	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,323,738.36	1,993,738.36	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,738.36	1,993,738.36	50.6%
2) Ending Balance, June 30 (E + F1e)			1,993,738.36	2,588,738.36	29.8%
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	1,993,738.36	2,588,738.36	29.8%
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
Total, Restricted Balance		0.00	0.00

Section 4:

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

1,301.02

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	Status	
	Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)		
Third Prior Year (2019-20)	District Regular	1,570	1,523		
	Charter School	0			
	Total ADA	1,570	1,523	3.0%	Not Met
	Second Prior Year (2020-21)	District Regular	1,492	1,521	
Charter School		0			
Total ADA		1,492	1,521	N/A	Met
First Prior Year (2021-22)		District Regular	1,521	1,517	
	Charter School	0			
	Total ADA	1,521	1,517	0.3%	Met
	Budget Year (2022-23)	District Regular	1,445		
Charter School		0			
Total ADA		1,445			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

1,301.0

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	1,613	1,599		
	Charter School				
	Total Enrollment	1,613	1,599	0.9%	Met
Second Prior Year (2020-21)	District Regular	1,555	1,544		
	Charter School				
	Total Enrollment	1,555	1,544	0.7%	Met
First Prior Year (2021-22)	District Regular	1,490	1,472		

Charter School				
Total Enrollment	1,490	1,472	1.2%	Not Met
Budget Year (2022-23)				
District Regular	1,472			
Charter School				
Total Enrollment	1,472			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Student enrollment at the Bellevue Union School District as of Census Day in FY2021/22 was lower than originally projected due to factors related to the COVID-19 pandemic.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	1,517	1,599	94.8%
	Charter School		0	
	Total ADA/Enrollment	1,517	1,599	
Second Prior Year (2020-21)	District Regular	1,521	1,544	98.5%
	Charter School	0		
	Total ADA/Enrollment	1,521	1,544	
First Prior Year (2021-22)	District Regular	1,303	1,472	
	Charter School			

Total ADA/Enrollment	1,303	1,472	88.5%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	1,301	1,472		
Charter School	0			
Total ADA/Enrollment	1,301	1,472	88.4%	Met
1st Subsequent Year (2023-24)				
District Regular	1,301	1,472		
Charter School				
Total ADA/Enrollment	1,301	1,472	88.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,301	1,472		
Charter School				
Total ADA/Enrollment	1,301	1,472	88.4%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

To clarify, the ADA to Enrollment figures outlined in Standard 3B above is for the District (Regular) and does not include District Students enrolled at the the County Office of Education.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	1,531.86	1,460.46	1,389.94	1,320.75
b. Prior Year ADA (Funded)		1,531.86	1,460.46	1,389.94
c. Difference (Step 1a minus Step 1b)		(71.40)	(70.52)	(69.19)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(4.66%)	(4.83%)	(4.98%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	20,037,209.00	20,104,721.00	19,953,116.00
b1. COLA percentage	9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	1,973,665.09	1,081,633.99	802,115.26
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

	5.2%	0.6%	-1.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):	4.19% to 6.19%	-0.45% to 1.55%	-1.96% to 0.04%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,188,217.00	9,188,217.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	19,419,208.00	20,037,209.00	20,104,721.00	19,953,116.00
District's Projected Change in LCFF Revenue:		3.18%	.34%	(.75%)
LCFF Revenue Standard		4.19% to 6.19%	-0.45% to 1.55%	-1.96% to 0.04%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

(required if NOT met)

The District is utilizing a Statutory COLA of 6.56% + an Augmentation to the COLA of 3.29% (as outlined in the Governor's May Revise Budget) to determine the combined COLA for LCFF Funding in FY 2022/23. This combined COLA of 9.85%, were it come to pass as part of the official approved budget for FY 2022/23, would be unprecedented in scope, which leads to the historical LCFF Revenue Standard not being met.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	9,974,307.33	13,385,983.91	74.5%
Second Prior Year (2020-21)	10,359,187.20	14,285,258.83	72.5%
First Prior Year (2021-22)	11,157,534.98	15,095,270.28	73.9%
Historical Average Ratio:			73.6%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	70.6% to 76.6%	70.6% to 76.6%	70.6% to 76.6%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	12,365,097.00	15,988,035.00	77.3%	Not Met

1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

12,845,664.11	16,468,602.11	78.0%	Not Met
13,361,707.02	16,984,645.02	78.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The FY 2022/23 Budget includes a 6.56% Increase to Salaries (based on the State's May Revision Budget) on top of Step and Column increases, and additional costs associated with Health and Statutory benefits (i.e. increases in the Employer's contribution to CalSTRS and CalPERS). In addition, in an continuing effort to better reconcile its Budget, the District has shifted Grounds and Utilities Expenditures into Resource 8150 (Maintenance and Operations), which serves to reduce unrestricted expenditures in proportion to unrestricted salaries and benefits expenditures. The 2022/23 Budget also includes hiring of positions as outlined in the Districts via one time funds (i.e. ESSER II) which are all contingent on allocation of future funding. Las

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.19%	.55%	(.96%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.81% to 15.19%	-9.45% to 10.55%	-10.96% to 9.04%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.19% to 10.19%	-4.45% to 5.55%	-5.96% to 4.04%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	2,075,822.00		
Budget Year (2022-23)	2,775,622.00	33.71%	Yes
1st Subsequent Year (2023-24)	3,043,121.00	9.64%	Yes
2nd Subsequent Year (2024-25)	3,043,121.00	0.00%	No

Explanation:

(required if Yes)

The FY 2022/23 Budget for Federal Revenue includes ESSER II Funding of \$1,590,880, while removing other one time Federal Revenue sources that were received in FY 2021/22. The CY+1 and CY+2 Budget subsequently includes ESSER III Funding of \$1,858,379 (total of \$3,716,758), replacing the ESSER II funding assumption in the prior year.

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

First Prior Year (2021-22)	4,753,946.27		
Budget Year (2022-23)	6,182,951.00	30.06%	Yes
1st Subsequent Year (2023-24)	5,179,401.75	(16.23%)	Yes
2nd Subsequent Year (2024-25)	5,188,150.31	.17%	No

Explanation:

(required if Yes)

The FY 2022/23 Budget for State Revenue includes expanded ELO Program Funding of \$3,200,000, greatly increasing the ELO Program funding received in FY 2021/22. The CY+1 and CY+2 Budget subsequently removes other one time State Revenue (i.e. ELO Grant and In Person Grant funding).

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

First Prior Year (2021-22)	862,768.97		
Budget Year (2022-23)	1,395,515.00	61.75%	Yes
1st Subsequent Year (2023-24)	1,421,576.00	1.87%	No
2nd Subsequent Year (2024-25)	1,448,418.00	1.89%	No

Explanation:

(required if Yes)

Special Education Transfer of Apportionment Funding has been increased from \$328,692 in FY 2021/22 to \$861,437 in FY 2022/23 per the projections provided by the SELPA. That said, Special Education Property Tax Funding in Resource 6500 was reduced from \$796,144 down to \$344,666.

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

First Prior Year (2021-22)	1,154,577.00		
Budget Year (2022-23)	1,566,414.00	35.67%	Yes
1st Subsequent Year (2023-24)	1,282,873.00	(18.10%)	Yes
2nd Subsequent Year (2024-25)	1,282,873.00	0.00%	No

Explanation:

(required if Yes)

The 2022/23 Budget includes large curriculum orders related to the District's licensing cycle. The CY+1 Budget is reduced back down to account for normal Books and Supply purchase expectations.

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

First Prior Year (2021-22)	10,341,759.16		
Budget Year (2022-23)	8,672,275.00	(16.14%)	Yes
1st Subsequent Year (2023-24)	8,836,947.61	1.90%	No

2nd Subsequent Year (2024-25)

9,006,560.39	1.92%	No
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Explanation:

(required if Yes)

The decrease in the District's Services and Operating expenditures in Fund 01, are due to a combination of removing expenditure budgets associated with In Person and Expanded Learning Opportunities Grants, and a reduction of Sub-Agreement budgets associated with providing Special Education services through contracted services (replaced with on site personnel budgets).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2021-22)	7,692,537.24		
Budget Year (2022-23)	10,354,088.00	34.60%	Not Met
1st Subsequent Year (2023-24)	9,644,098.75	(6.86%)	Met
2nd Subsequent Year (2024-25)	9,679,689.31	.37%	Met

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

First Prior Year (2021-22)	11,496,336.16		
Budget Year (2022-23)	10,238,689.00	(10.94%)	Not Met
1st Subsequent Year (2023-24)	10,119,820.61	(1.16%)	Met
2nd Subsequent Year (2024-25)	10,289,433.39	1.68%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The FY 2022/23 Budget for Federal Revenue includes ESSER II Funding of \$1,590,880, while removing other one time Federal Revenue sources that were received in FY 2021/22. The CY+1 and CY+2 Budget subsequently includes ESSER III Funding of \$1,858,379 (total of \$3,716,758), replacing the ESSER II funding assumption in the prior year.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

The FY 2022/23 Budget for State Revenue includes expanded ELO Program Funding of \$3,200,000, greatly increasing the ELO Program funding received in FY 2021/22. The CY+1 and CY+2 Budget subsequently removes other one time State Revenue (i.e. ELO Grant and In Person Grant funding).

Explanation:

Other Local Revenue

Special Education Transfer of Apportionment Funding has been increased from \$328,692 in FY 2021/22 to \$861,437 in FY 2022/23 per the projections provided by the SELPA. That said, Special Education Property Tax Funding in Resource 6500 was reduced from \$796,144 down to \$344,666.

(linked from 6B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The 2022/23 Budget includes large curriculum orders related to the District's licensing cycle. The CY+1 Budget is reduced back down to account for normal Books and Supply purchase expectations.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The decrease in the District's Services and Operating expenditures in Fund 01, are due to a combination of removing expenditure budgets associated with In Person and Expanded Learning Opportunities Grants, and a reduction of Sub-Agreement budgets associated with providing Special Education services through contracted services (replaced with on site personnel budgets).

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

28,483,455.00

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

c. Net Budgeted Expenditures and Other Financing Uses

	3% Required	Budgeted Contribution ¹	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status
28,483,455.00	854,503.65	816,772.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

The District is currently undergoing a substantive renovation of the Kawana Springs Elementary School, which is being funded through Bond Revenue in Fund 21. These construction activities has reduced overall Maintenance and Operations needs to the General Fund. Additionally, the District has shifted some of its Facilities Improvement budget over to its Developer Fee Fund (Fund 25) in an effort to spend down an increasing fund balance.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	663,281.50	3,982,417.16	4,843,491.60
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	663,281.50	3,982,417.16	4,843,491.60
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	22,109,383.42	24,530,184.44	28,157,007.89

3.	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	22,109,383.42	24,530,184.44	28,157,007.89
	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	16.2%	17.2%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

1.0%	5.4%	5.7%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,319,655.42	13,385,983.91	N/A	Met
Second Prior Year (2020-21)	(301,368.17)	14,535,258.83	2.1%	Met
First Prior Year (2021-22)	662,947.53	15,095,270.28	N/A	Met
Budget Year (2022-23) (Information only)	(531,475.00)	15,988,035.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	2,188,820.00	2,966,629.91	N/A	Met
Second Prior Year (2020-21)	3,984,896.00	4,286,285.33	N/A	Met
First Prior Year (2021-22)	4,175,303.00	4,183,044.07	N/A	Met
Budget Year (2022-23) (Information only)	4,845,991.60			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

10. CRITERION: Reserves

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

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

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,301	1,305	1,305
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sonoma County Office of Education

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	31,071,062.00	31,653,091.98	32,576,563.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	31,071,062.00	31,653,091.98	32,576,563.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	932,131.86	949,592.76	977,296.90
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	932,131.86	949,592.76	977,296.90

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,268,663.69	3,216,762.09	1,293,538.54
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(1.00)	(1.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,268,663.69	3,216,761.09	1,293,537.54

9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

13.74%	10.16%	3.97%
District's Reserve Standard		
(Section 10B, Line 7):	932,131.86	949,592.76
Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The Standard has been Met. No further explanation is required.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The FY 2022/23 Budget includes ESSER II Funding. In FY 2023/24 and in FY 2024/25, the prior year expenditures charged against ESSER II will be shifted into ESSER III funds. In the following fiscal year(s), in the absence of ongoing funding to support the programs charged against these one time funds, the District will subsequently sunshine the associated programs.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

The District's Expanded Learning Opportunity Program (ELO-P) funding for the 2022/23 Fiscal Year is contingent on re-authorization by the CDE. The District's MOU with Napa County Office of Education (subcontractor) for ASES and ELO-P programs is contingent upon the re-authorization of funding.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(4,641,218.16)			
Budget Year (2022-23)	(5,390,605.00)	749,386.84	16.1%	Not Met
1st Subsequent Year (2023-24)	(5,552,323.15)	161,718.15	3.0%	Met
2nd Subsequent Year (2024-25)	(5,718,892.84)	166,569.69	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	0.00			

Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

As identified in a prior section, in an continuing effort to better reconcile its Budget, the District has shifted Grounds and Utilities Expenditures into Resource 8150 (Maintenance and Operations), which serves to reduce unrestricted expenditures in proportion to unrestricted salaries and benefits expenditures. Along with the shifting of those expenditures into Resource 8150 from Resource 0000, the District's contribution into Fund 8150 has increased to offset.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

The Standard has been Met. No further explanation is required.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

The Standard has been Met. No further explanation is required.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

The District is currently undergoing a substantive renovation of the Kawana Springs Elementary School, which is being funded through Bond Revenue in Fund 21. These construction activities has reduced overall Maintenance and Operations needs to the General Fund. Additionally, the District has shifted some of its Facilities Improvement budget over to its Developer Fee Fund (Fund 25) in an effort to spend down an increasing fund balance.

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds	30	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption Fund	49,191,047
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				49,191,047

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	4,623,081	4,629,706	3,859,131	3,859,131
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	4,623,081	4,629,706	3,859,131	3,859,131
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The increase will continue to be funded out of FUND 51. That said, the District did complete a BOND Refinance in the 2022 calendar year. Once the Bond Audit for the FY 2021/22 has been completed, the principal and interest payment schedule will be updated to reflect the new data.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

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

Explanation:
(required if Yes)

N/A

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No		
2.				
For the district's OPEB:				
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
	N/A			
3				
	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4.				
	OPEB Liabilities			
	a. Total OPEB liability	19,072,298.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	(1,989,475.00)		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	21,061,773.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation			
5.				
	OPEB Contributions	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

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

No

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	86.8	98	98	98

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Although the District has a multi year contract tentatively agreed upon with the Certificated Union,

the component pertaining to Salaries and Benefits increases for the 2022/23 Budget year are tied to the State's of California's final COLA, which as of June 26, 2022 has not been approved. Although the Budget for Salaries and Benefits include at this a 6.56% increase to reflect the COLA outlined in the Governor's May Revise Budget, until the final COLA is established and updated, negotiations for FY 2022/23 will be considered not yet settled. The Dates and information pertaining to the original multi year agreement are noted below.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	May 18, 2021		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	May 18, 2021		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	Mar 08, 2022		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2020	End Date:	Jun 30, 2023
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No

One Year Agreement

Total cost of salary settlement	Information Available by Request. Contingent on Final COLA.		
% change in salary schedule from prior year			

or

Multiyear Agreement

Total cost of salary settlement	Information Available by Request. Contingent on Final COLA.		
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Unrestricted Base and Supplemental Funding for On-going positions. One Time Restricted Funding for positions intended to mitigate learning loss from the pandemic.

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	\$88,553 (Based on 1% of Total Cert. Salaries + Benefits in FY 2021/22)		
		Budget Year	1st Subsequent Year	2nd Subsequent Year

	(2022-23)	(2023-24)	(2024-25)
7. Amount included for any tentative salary schedule increases	\$580,907 (Above Cost of 1% x 6.56% in the Governor's May Revision)	No Increases Included.	No Increases Included.
	Budget Year	1st Subsequent Year	2nd Subsequent Year

Certificated (Non-management) Health and Welfare (H&W) Benefits

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	\$773,105 (Includes Vacancies). \$13,080 Annual Contribution to Health Benefits.		
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	\$121,137 (Includes Teachers, Speech Pathologists, Psychologists, and Counselors).		
3. Percent change in step & column over prior year	1.4%		
	Budget Year	1st Subsequent Year	2nd Subsequent Year

Certificated (Non-management) Attrition (layoffs and retirements)

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

Although the District has a multi year contract tentatively agreed upon with the Certificated Union, the component pertaining to Salaries and Benefits increases for the 2022/23 Budget year are tied to the State's of California's final COLA, which as of June 26, 2022 has not been approved. Although the Budget for Salaries and Benefits include at this a 6.56% increase to reflect the COLA outlined in the Governor's May Revise Budget, until the final COLA is established and updated, negotiations for FY 2022/23 will be considered not yet settled. The Dates and information pertaining to the original multi year agreement are noted below.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	61.50	78.81	78.81	78.81

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The Classified Employee Union has a "Me Too" provision included in their contract, benchmarking Salary and Benefits Increases to that settled with the Certificated Employee Union. Although the District has a multi year contract tentatively agreed upon with the Certificated Union, the component pertaining to Salaries and Benefits increases for the 2022/23 Budget year are tied to the State's of California's final COLA, which as of June 26, 2022 has not been approved. Although the Budget for Salaries and Benefits include at this a 6.56% increase to reflect the COLA outlined in the Governor's May Revise Budget, until the final COLA is established and updated, negotiations for FY 2022/23 will be considered not yet settled.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:										
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?										
	If Yes, date of Superintendent and CBO certification:										
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?										
	If Yes, date of budget revision board adoption:										
4.	Period covered by the agreement:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>									
5.	Salary settlement:	<table> <tr> <th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr> <tr> <th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr> <tr> <td></td><td></td><td></td></tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)			
Budget Year	1st Subsequent Year	2nd Subsequent Year									
(2022-23)	(2023-24)	(2024-25)									

Is the cost of salary settlement included in the budget
and multiyear
projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement	Information Available by Request. Contingent on Final COLA.		
% change in salary schedule from prior year			

or

Multiyear Agreement

Total cost of salary settlement	Information Available by Request. Contingent on Final COLA.		
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Unrestricted Base and Supplemental Funding for On-going positions. One Time Restricted Funding for positions intended to mitigate learning loss from the pandemic.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$33,881 (Based on
1% of Total
Classified Salaries
+ Benefits in FY
2021/22)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

\$222,259 (Above
Cost of 1% x 6.56%
in the Governor's
May Revision)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes No No

2. Total cost of H&W benefits

\$256,188 (Includes
Vacancies).
\$12,116.88 Annual
Contribution to
Health Benefits.

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

--	--	--

If Yes, explain the nature of the new costs:

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$29,320		
3.	Percent change in step & column over prior year	.9%		

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

The Classified Employee Union has a "Me Too" provision included in their contract, benchmarking Salary and Benefits Increases to that settled with the Certificated Employee Union. Although the District has a multi year contract tentatively agreed upon with the Certificated Union, the component pertaining to Salaries and Benefits increases for the 2022/23 Budget year are tied to the State's of California's final COLA, which as of June 26, 2022 has not been approved. Although the Budget for Salaries and Benefits include at this a 6.56% increase to reflect the COLA outlined in the Governor's May Revise Budget, until the final COLA is established and updated, negotiations for FY 2022/23 will be considered not yet settled.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	15.65	15.65	15.65	15.65

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multiyear

projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W)
Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

Other Benefits (mileage, bonuses, etc.)

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 28, 2022

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

No

No

No

No

No

No

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Please reference the District's Budget Narrative.

End of School District Budget Criteria and Standards Review

Section 5:

Multi-Year Projections

Cash Flow Projections

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,037,209.00	0.34%	20,104,721.00	-0.75%	19,953,116.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	283,125.00	3.00%	291,618.75	3.00%	300,367.31
4. Other Local Revenues	8600-8799	526,831.00	0.00%	526,831.00	0.00%	526,831.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,390,605.00)	3.00%	(5,552,323.15)	3.00%	(5,718,892.84)
6. Total (Sum lines A1 thru A5c)		15,456,560.00	-0.55%	15,370,847.60	-2.01%	15,061,421.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,582,974.00		6,696,761.60
b. Step & Column Adjustment				113,787.60		115,754.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,582,974.00	1.73%	6,696,761.60	1.73%	6,812,516.00
2. Classified Salaries						
a. Base Salaries				2,431,232.00		2,462,922.51
b. Step & Column Adjustment				31,690.51		31,690.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,431,232.00	1.30%	2,462,922.51	1.29%	2,494,613.02
3. Employee Benefits	3000-3999	3,350,891.00	10.00%	3,685,980.00	10.00%	4,054,578.00
4. Books and Supplies	4000-4999	432,250.00	0.00%	432,250.00	0.00%	432,250.00
5. Services and Other Operating Expenditures	5000-5999	3,183,188.00	0.00%	3,183,188.00	0.00%	3,183,188.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,988,035.00	3.01%	16,468,602.11	3.13%	16,984,645.02

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(531,475.00)		(1,097,754.51)		(1,923,223.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,845,991.60		4,314,516.60		3,216,762.09
2. Ending Fund Balance (Sum lines C and D1)		4,314,516.60		3,216,762.09		1,293,538.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	45,852.91		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,268,663.69		3,216,762.09		1,293,538.54
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,314,516.60		3,216,762.09		1,293,538.54
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,268,663.69		3,216,762.09		1,293,538.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,268,663.69		3,216,762.09		1,293,538.54
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
CY+1 and CY+2 projections for Revenue were calculated based on Apportionment Schedules and Funding Results as outlined by the California Department of Education. CY+1 and CY+2 Expenditure Projections accounted for inflationary factors, projected increases in Employee Salaries and Benefits, and adjustments of Expenditures to align with the District's LCAP. Details are available upon request.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	344,666.00	3.00%	355,005.00	3.00%	365,656.00
2. Federal Revenues	8100-8299	2,775,622.00	9.64%	3,043,121.00	0.00%	3,043,121.00
3. Other State Revenues	8300-8599	5,899,826.00	-17.15%	4,887,783.00	0.00%	4,887,783.00
4. Other Local Revenues	8600-8799	868,684.00	3.00%	894,745.00	3.00%	921,587.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,390,605.00	3.00%	5,552,323.15	3.00%	5,718,892.84
6. Total (Sum lines A1 thru A5c)		15,279,403.00	-3.58%	14,732,977.15	1.39%	14,937,039.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,215,047.00		3,249,169.28
b. Step & Column Adjustment				34,122.28		34,484.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,215,047.00	1.06%	3,249,169.28	1.06%	3,283,653.71
2. Classified Salaries						
a. Base Salaries				2,545,657.00		2,561,630.98
b. Step & Column Adjustment				15,973.98		16,074.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,545,657.00	0.63%	2,561,630.98	0.63%	2,577,705.20
3. Employee Benefits	3000-3999	2,699,072.00	6.31%	2,869,307.00	6.53%	3,056,564.00
4. Books and Supplies	4000-4999	1,134,164.00	-25.00%	850,623.00	0.00%	850,623.00
5. Services and Other Operating Expenditures	5000-5999	5,489,087.00	3.00%	5,653,759.61	3.00%	5,823,372.39
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,083,027.00	0.67%	15,184,489.87	2.68%	15,591,918.30

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		196,376.00		(451,512.72)		(654,878.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		946,116.87		1,142,492.87		690,980.15
2. Ending Fund Balance (Sum lines C and D1)		1,142,492.87		690,980.15		36,101.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,142,492.87		690,981.15		36,102.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(1.00)		(1.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,142,492.87		690,980.15		36,101.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
CY+1 and CY+2 projections for Revenue were calculated based on Apportionment Schedules and Funding Results as outlined by the California Department of Education. CY+1 and CY+2 Expenditure Projections accounted for inflationary factors, projected increases in Employee Salaries and Benefits, and adjustments of Expenditures to align with the District's LCAP. Details are available upon request.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,381,875.00	0.38%	20,459,726.00	-0.69%	20,318,772.00
2. Federal Revenues	8100-8299	2,775,622.00	9.64%	3,043,121.00	0.00%	3,043,121.00
3. Other State Revenues	8300-8599	6,182,951.00	-16.23%	5,179,401.75	0.17%	5,188,150.31
4. Other Local Revenues	8600-8799	1,395,515.00	1.87%	1,421,576.00	1.89%	1,448,418.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		30,735,963.00	-2.06%	30,103,824.75	-0.35%	29,998,461.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,798,021.00		9,945,930.88
b. Step & Column Adjustment				147,909.88		150,238.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,798,021.00	1.51%	9,945,930.88	1.51%	10,096,169.71
2. Classified Salaries						
a. Base Salaries				4,976,889.00		5,024,553.49
b. Step & Column Adjustment				47,664.49		47,764.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,976,889.00	0.96%	5,024,553.49	0.95%	5,072,318.22
3. Employee Benefits	3000-3999	6,049,963.00	8.35%	6,555,287.00	8.48%	7,111,142.00
4. Books and Supplies	4000-4999	1,566,414.00	-18.10%	1,282,873.00	0.00%	1,282,873.00
5. Services and Other Operating Expenditures	5000-5999	8,672,275.00	1.90%	8,836,947.61	1.92%	9,006,560.39
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,071,062.00	1.87%	31,653,091.98	2.92%	32,576,563.32

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(335,099.00)		(1,549,267.23)		(2,578,102.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,792,108.47		5,457,009.47		3,907,742.24
2. Ending Fund Balance (Sum lines C and D1)		5,457,009.47		3,907,742.24		1,329,640.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,142,492.87		690,981.15		36,102.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	45,852.91		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,268,663.69		3,216,762.09		1,293,538.54
2. Unassigned/Unappropriated	9790	0.00		(1.00)		(1.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,457,009.47		3,907,742.24		1,329,640.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,268,663.69		3,216,762.09		1,293,538.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(1.00)		(1.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,268,663.69		3,216,761.09		1,293,537.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.74%		10.16%		3.97%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sonoma County Office of Education						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,301.02		1,305.00		1,305.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		31,071,062.00		31,653,091.98		32,576,563.32
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		31,071,062.00		31,653,091.98		32,576,563.32
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		932,131.86		949,592.76		977,296.90
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		932,131.86		949,592.76		977,296.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,705,236.39	6,782,015.89	5,264,409.57	5,736,446.01	3,845,782.82	1,955,119.63	7,606,998.27	6,089,391.95
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		904,082.67	904,082.67	904,082.67	904,082.67	904,082.67	904,082.67	904,082.67	904,082.67
Property Taxes	8020-8079							4,594,108.50		
Miscellaneous Funds	8080-8099							172,333.00		
Federal Revenue	8100-8299				568,905.01			568,905.01		
Other State Revenue	8300-8599				1,420,737.75			1,420,737.75		
Other Local Revenue	8600-8799		47,392.80	47,392.80	47,392.80	47,392.80	47,392.80	460,793.50	47,392.80	47,392.80
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			951,475.47	951,475.47	2,941,118.23	951,475.47	951,475.47	8,120,960.43	951,475.47	951,475.47
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		120,664.08	879,759.72	879,759.72	879,759.72	879,759.72	879,759.72	879,759.72	879,759.72
Classified Salaries	2000-2999		129,995.85	440,626.65	440,626.65	440,626.65	440,626.65	440,626.65	440,626.65	440,626.65
Employee Benefits	3000-3999		91,730.61	541,657.49	541,657.49	541,657.49	541,657.49	541,657.49	541,657.49	541,657.49
Books and Supplies	4000-4999		71,200.63	71,200.63	71,200.63	71,200.63	71,200.63	71,200.63	71,200.63	71,200.63
Services	5000-5999		535,837.30	535,837.30	535,837.30	908,894.17	908,894.17	535,837.30	535,837.30	535,837.30
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			949,428.47	2,469,081.79	2,469,081.79	2,842,138.66	2,842,138.66	2,469,081.79	2,469,081.79	2,469,081.79
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(66,367.00)								
Accounts Receivable	9200-9299	(44,732.50)	44,732.50							
Due From Other Funds	9310	(30,000.00)	30,000.00							
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(141,099.50)	74,732.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	129,813.00								
Due To Other Funds	9610	(147.19)								
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		129,665.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(270,765.31)	74,732.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			76,779.50	(1,517,606.32)	472,036.44	(1,890,663.19)	(1,890,663.19)	5,651,878.64	(1,517,606.32)	(1,517,606.32)
F. ENDING CASH (A + E)			6,782,015.89	5,264,409.57	5,736,446.01	3,845,782.82	1,955,119.63	7,606,998.27	6,089,391.95	4,571,785.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		4,571,785.63	5,043,822.07	8,706,057.95	6,815,394.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	904,082.67	904,082.67	904,082.67	904,082.63	0.00		10,848,992.00	10,848,992.00
Property Taxes	8020-8079		4,594,108.50					9,188,217.00	9,188,217.00
Miscellaneous Funds	8080-8099		172,333.00					344,666.00	344,666.00
Federal Revenue	8100-8299	568,905.01			568,906.97	500,000.00		2,775,622.00	2,775,622.00
Other State Revenue	8300-8599	1,420,737.75			1,420,737.75	500,000.00		6,182,951.00	6,182,951.00
Other Local Revenue	8600-8799	47,392.80	460,793.50	47,392.80	47,392.80			1,395,515.00	1,395,515.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,941,118.23	6,131,317.67	951,475.47	2,941,120.15	1,000,000.00	0.00	30,735,963.00	30,735,963.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	879,759.72	879,759.72	879,759.72	879,759.72	0.00		9,798,021.00	9,798,021.00
Classified Salaries	2000-2999	440,626.65	440,626.65	440,626.65	440,626.65			4,976,889.00	4,976,889.00
Employee Benefits	3000-3999	541,657.49	541,657.49	541,657.49	541,657.49			6,049,963.00	6,049,963.00
Books and Supplies	4000-4999	71,200.63	71,200.63	71,200.63	783,207.07			1,566,414.00	1,566,414.00
Services	5000-5999	535,837.30	535,837.30	908,894.17	908,894.09	750,000.00		8,672,275.00	8,672,275.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				7,500.00			7,500.00	7,500.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		2,469,081.79	2,469,081.79	2,842,138.66	3,561,645.02	750,000.00	0.00	31,071,062.00	31,071,062.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					(1,000,000.00)		(955,267.50)	
Due From Other Funds	9310							30,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(1,000,000.00)	0.00	(925,267.50)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(1,000,000.00)	0.00	(925,267.50)	
E. NET INCREASE/DECREASE (B - C + D)		472,036.44	3,662,235.88	(1,890,663.19)	(620,524.87)	(750,000.00)	0.00	(1,260,366.50)	(335,099.00)
F. ENDING CASH (A + E)		5,043,822.07	8,706,057.95	6,815,394.76	6,194,869.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,444,869.89	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		6,194,869.89	6,194,869.89	6,194,869.89	6,194,869.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,194,869.89	

Section 6:

LCFF Calculator

LCFF Balancing Worksheet

Statement of Excess Reserves

Technical Review Checklist

Bellevue Union (70615) - 2022 May Revision, Budget for Adoption		6/3/2022			
2021-22		2022-23		2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%		5.38%	4.02%
Base Grant Proration Factor	0.00%	0.00%		0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%		0.00%	0.00%
LCFF Entitlement					
Base Grant	\$12,480,158	\$13,069,818		\$13,107,006	\$12,954,878
Grade Span Adjustment	718,268	754,788		759,402	753,926
Supplemental Grant	2,372,285	2,480,410		2,487,911	2,474,439
Concentration Grant	2,991,489	3,119,039		3,128,470	3,141,030
Add-ons: Targeted Instructional Improvement Block Grant	-	-		-	-
Add-ons: Home-to-School Transportation	450,000	450,000		450,000	450,000
Add-ons: Small School District Bus Replacement Program	-	-		-	-
Add-ons: Transitional Kindergarten	-	163,154		171,932	178,843
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$19,012,200	\$20,037,209		\$20,104,721	\$19,953,116
Miscellaneous Adjustments	-	-		-	-
Economic Recovery Target	-	-		-	-
Additional State Aid	-	-		-	-
Total LCFF Entitlement	19,012,200	20,037,209		20,104,721	19,953,116
LCFF Entitlement Per ADA	\$ 12,411	\$ 13,720		\$ 14,464	\$ 15,107
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 9,820,101	\$ 10,556,901		\$ 10,411,410	\$ 10,040,861
EPA (for LCFF Calculation purposes)	\$ 306,372	\$ 292,091		\$ 277,988	\$ 264,150
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 8,885,727	\$ 9,188,217		\$ 9,415,322	\$ 9,648,105
In-Lieu of Property Taxes (Object Code 8096)	-	-		-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 8,885,727</i>	<i>\$ 9,188,217</i>		<i>\$ 9,415,322</i>	<i>\$ 9,648,105</i>
TOTAL FUNDING	19,012,200	20,037,209		20,104,720	19,953,116
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -		\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -		\$ -	\$ -
Total LCFF Entitlement	19,012,200	20,037,209		20,104,720	19,953,116
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%		49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%		49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	\$ 306,372	\$ 292,091		\$ 277,988	\$ 264,150
EPA, Current Year (Object Code 8012)	\$ 306,372	\$ 292,091		\$ 277,988	\$ 264,150
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -		\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-		-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 13,198,426	\$ 13,987,760		\$ 14,038,340	\$ 13,887,647
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,363,774	\$ 5,599,449		\$ 5,616,381	\$ 5,615,469
Percentage to Increase or Improve Services	40.64%	40.03%		40.01%	40.43%

Bellevue Union (70615) - 2022 May Revision, Budget for Adoption		6/3/2022		
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,472	1,472	1,472	1,472
COE Enrollment	15	15	15	15
Total Enrollment	1,487	1,487	1,487	1,487
Unduplicated Pupil Count	1,307	1,328	1,328	1,328
COE Unduplicated Pupil Count	11	14	14	14
Total Unduplicated Pupil Count	1,318	1,342	1,342	1,342
Rolling %, Supplemental Grant	89.8700%	89.7100%	89.7100%	90.2500%
Rolling %, Concentration Grant	89.8700%	89.7100%	89.7100%	90.2500%
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	843.94	732.33	735.00	735.00
Grades 4-6	672.61	568.69	570.00	570.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	1,516.55	1,301.02	1,305.00	1,305.00
NSS	-	-	-	-
Combined Subtotal	1,516.55	1,301.02	1,305.00	1,305.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3		806.74	770.42	734.11
Grades 4-6		637.97	603.77	569.56
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,444.71	1,374.19	1,303.67
NSS		-	-	-
Combined Subtotal		1,444.71	1,374.19	1,303.67
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	-	-	-	-
Current Year ADA				
Grades TK-3	732.33	735.00	735.00	735.00
Grades 4-6	568.69	570.00	570.00	570.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	1,301.02	1,305.00	1,305.00	1,305.00
NSS	-	-	-	-
Combined Subtotal	1,301.02	1,305.00	1,305.00	1,305.00
Change in LCFF ADA (excludes NSS ADA)				
	(215.53)	3.98	-	-
	Decline	Increase	No Change	No Change
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	843.94	806.74	770.42	735.00
Grades 4-6	672.61	637.97	603.77	570.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	1,516.55	1,444.71	1,374.19	1,305.00
	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Prior</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	9.11	9.25	9.25	9.25
Grades 4-6	6.20	6.50	6.50	6.50
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	15.31	15.75	15.75	15.75
ACTUAL ADA (Current Year Only)				
Grades TK-3	741.44	744.25	744.25	744.25
Grades 4-6	574.89	576.50	576.50	576.50
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	1,316.33	1,320.75	1,320.75	1,320.75
TOTAL FUNDED ADA				
Grades TK-3	853.05	815.99	779.67	744.25
Grades 4-6	678.81	644.47	610.27	576.50
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total	1,531.86	1,460.46	1,389.94	1,320.75
Funded Difference (Funded ADA less Actual ADA)				
	215.53	139.71	69.19	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	32.53	58.00	58.00	58.00
Funded ADA		58.00	58.00	58.00

Bellevue Union (70615) - 2022 May Revision, Budget for Adoption		6/3/2022						
2021-22		2022-23		2023-24				
2024-25								
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	12,566	\$	13,790	\$	14,531	\$	15,165
Grades 4-6	\$	11,554	\$	12,679	\$	13,360	\$	13,943
Grades 7-8	\$	11,895	\$	13,054	\$	13,757	\$	14,357
Grades 9-12	\$	14,144	\$	15,521	\$	16,356	\$	17,069
Base Grants								
Grades TK-3	\$	8,093	\$	8,890	\$	9,368	\$	9,745
Grades 4-6	\$	8,215	\$	9,024	\$	9,509	\$	9,891
Grades 7-8	\$	8,458	\$	9,291	\$	9,791	\$	10,185
Grades 9-12	\$	9,802	\$	10,767	\$	11,346	\$	11,802
Grade Span Adjustment								
Grades TK-3	\$	842	\$	925	\$	974	\$	1,013
Grades 9-12	\$	255	\$	280	\$	295	\$	307
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	8,935	\$	9,815	\$	10,342	\$	10,758
Grades 4-6	\$	8,215	\$	9,024	\$	9,509	\$	9,891
Grades 7-8	\$	8,458	\$	9,291	\$	9,791	\$	10,185
Grades 9-12	\$	10,057	\$	11,047	\$	11,641	\$	12,109
Prorated Base Grants								
Grades TK-3	\$	8,093	\$	8,890	\$	9,368	\$	9,745
Grades 4-6	\$	8,215	\$	9,024	\$	9,509	\$	9,891
Grades 7-8	\$	8,458	\$	9,291	\$	9,791	\$	10,185
Grades 9-12	\$	9,802	\$	10,767	\$	11,346	\$	11,802
Prorated Grade Span Adjustment								
Grades TK-3	\$	842	\$	925	\$	974	\$	1,013
Grades 9-12	\$	255	\$	280	\$	295	\$	307
Supplemental Grant								
		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	1,787	\$	1,963	\$	2,068	\$	2,152
Grades 4-6	\$	1,643	\$	1,805	\$	1,902	\$	1,978
Grades 7-8	\$	1,692	\$	1,858	\$	1,958	\$	2,037
Grades 9-12	\$	2,011	\$	2,209	\$	2,328	\$	2,422
Actual - 1.00 ADA, Local UPP as follows:								
		89.87%		89.71%		89.71%		90.25%
Grades TK-3	\$	1,606	\$	1,761	\$	1,856	\$	1,942
Grades 4-6	\$	1,477	\$	1,619	\$	1,706	\$	1,785
Grades 7-8	\$	1,520	\$	1,667	\$	1,757	\$	1,838
Grades 9-12	\$	1,808	\$	1,982	\$	2,089	\$	2,186
Concentration Grant (>55% population)								
		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	5,808	\$	6,380	\$	6,722	\$	6,993
Grades 4-6	\$	5,340	\$	5,866	\$	6,181	\$	6,429
Grades 7-8	\$	5,498	\$	6,039	\$	6,364	\$	6,620
Grades 9-12	\$	6,537	\$	7,181	\$	7,567	\$	7,871
Actual - 1.00 ADA, Local UPP >55% as follows:								
		34.8700%		34.7100%		34.7100%		35.2500%
Grades TK-3	\$	2,025	\$	2,214	\$	2,333	\$	2,465
Grades 4-6	\$	1,862	\$	2,036	\$	2,145	\$	2,266
Grades 7-8	\$	1,917	\$	2,096	\$	2,209	\$	2,334
Grades 9-12	\$	2,279	\$	2,492	\$	2,626	\$	2,774

BALANCING SPREADSHEET
BELLEVUE UNION SCHOOL DISTRICT

				2022/23	2023/24	2024/25
LCFF Calculator (COMPLETE THIS FIRST)						
<i>from calculator</i>		State Aid		\$10,556,901.00	\$10,411,410.00	\$10,040,861.00
		EPA		\$ 292,091.00	\$ 277,988.00	\$ 264,150.00
		Property Taxes		\$ 9,188,217.00	\$ 9,415,322.00	\$ 9,648,105.00
		In-Lieu		\$ -	\$ -	\$ -
		<i>subtotal</i>		\$20,037,209.00	\$20,104,720.00	\$19,953,116.00
<i>additional sources (not in calculator)</i>		property tax transfer-spec ed 8097		\$ 344,666.00	\$ 355,006.00	\$ 365,656.00
		basic aid supplemental		\$ -	\$ -	\$ -
		basic aid choice		\$ -	\$ -	\$ -
		<i>total</i>		\$20,381,875.00 r	\$20,459,726.00 °	\$20,318,772.00
Escape						
	resource	object				
general fund	0000	8011 State Aid + choice + supplemental		\$10,556,901.00		
general fund	0000	8012 EPA		\$ 292,091.00		
general fund	0000	802x-804x Property Taxes		\$ 9,188,217.00		
general fund	0000	8091 LCFF transfer		\$ -		
general fund	0000	8096 In-Lieu of Property Tax		\$ -		
fund 14	0000	8091 LCFF transfer		\$ -		
		<i>subtotal</i>		\$20,037,209.00		
general fund	0000	8097 property tax transfer-spec ed		\$ 344,666.00		
		<i>total</i>		\$20,381,875.00 r		
Multi-year Projection						
MYP- general fund		LCFF Sources (8010-8099)		\$20,381,875.00	\$20,459,726.00	\$20,318,772.00
		<i>total</i>		\$20,381,875.00 r	\$20,459,726.00 °	\$20,318,772.00

balanced

balanced

balanced

**Bellevue Union School District
Budget for Adoption
FY 2022/23
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2022/23 Budget
01	General Fund/County School Service Fund	\$4,268,663.69
	Total Assigned and Unassigned Ending Fund Balances	\$4,268,663.69
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	\$932,131.86
	Remaining Balance to Substantiate Need	\$3,336,531.83

Objects 9780/9789/9790

Form 01

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022/23 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,336,531.83	The District has experienced year over year declining student enrollment, and given the projected expiration of the "Hold Harmless" protections against ADA declines in following years, the District seeks to keep additional reserves available to offset increasing salary, benefits, and operating expenditures.
	Total of Substantiated Needs	\$3,336,531.83	

Remaining Unsubstantiated Balance \$0.00

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

Budget, July 1
Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Bellevue Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>
ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Budget, July 1
Estimated Actuals 2021-22

Technical Review Checks

Phase - All

Display - All Technical Checks

Bellevue Union Elementary**Sonoma County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT
 ACCOUNT FD - RS - PY - GO - FN - OB (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9791	3010	9791	\$4,087.14

Explanation: This Starting Balance will be cleared as part of Year End Reconciliation Activities.

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

Passed

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:	<u>Exception</u>

FUND	RESOURCE	OBJECT	VALUE
01	0000	9200	(\$4,604.06)
Explanation: The District has determined in conversation with Accounts Payable/Receivable staff that the negative balance is reasonable based on pending vendor activity.			
01	0000	9500	(\$166,485.29)

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
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Explanation: The District has determined in conversation with Accounts Payable/Receivable staff that the negative balance is reasonable based on pending vendor activity.

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed