



Fiscal Year 2023-24

Budget for Adoption

&

Statement of Reserves

Presented to the Board of Trustees:

June 27, 2023

Section 1:

Introduction Narrative

Presentation and Tables

The Common Message

All Funds Summary



DATE: June 27, 2023

TO: Board of Trustees, Bellevue Union School District
Michael Kellison, Superintendent

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2023/24 Budget for Adoption

INTRODUCTION:

Presented is the Bellevue Union School District's Fiscal Year 2023/24 Budget for Adoption which outlines the District's Multi-Year Assumptions (projected out to FY 2025/26). 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 2023/24 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 1551 Students with an associated Average Daily Attendance rate of 1411. The ADA by which the District is funded however continues to be held "Harmless" at 1454, 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 ADA figures by FY 2024/25.

COST OF LIVING ADJUSTMENT

The 2023/24 Budget includes a 8.22% Statutory Cost of Living Adjustment (COLA) adjustment as referenced in the Governor's May Revision of the California State Budget.

REVENUE PROJECTIONS:

The Local Control Funding Formula was prepared using the most recent calculator (v.24.1) 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 2023/24 and subsequent two Fiscal Years.

The combination of the aforementioned increase in COLA for FY 2023/24 in conjunction with projected Funded ADA results in a projected LCFF Revenue total of \$22,518,123, which includes a base grant of \$15,367,929 and Supplemental and Concentration Grant funding of \$6,142,253. The majority of this funding is considered unrestricted, although the supplemental and concentration grant component of said LCFF funds are budgeted via the District's Local Control and Accountability Plan (LCAP).

The Budget for Adoption includes \$3,537,606 in combined Federal Funding, which includes ongoing revenue such as Title Funds, but also includes one-time funding assumptions through the Elementary and Secondary School Emergency Relief Fund (ESSER) and the American Rescue Plan (ARP). The majority of the Federal Funding the District receives are restricted in nature.



The 2023/24 Budget also includes \$5,520,516 in combined State Funding, which includes historically ongoing revenue such as Lottery, Mandated Block grant, and base transportation funding, but also includes Expanded Learning Opportunity Program (ELO-P) funding which increases the District's after-school and summer school program funding to a combined \$3,831,774 (included in the total State Funding referenced above). It should be noted that the ELO-P funds are restricted in nature and the majority of said funds are contracted out via the District's services MOU with the Napa County Office of Education.

In total, FY 2023/24 revenue is budgeted at a combined \$33,030,912, of which \$23,276,670 is unrestricted and \$9,754,242 is restricted.

EXPENDITURE PROJECTIONS:

Certificated and Classified Salary projections in the FY 2023/24 Budget have been adjusted for movement on the salary schedules for each employee (Step and Column). The personnel budget also reflects the new hiring assumptions as directed by the FY 2023/24 Local Control and Accountability Plan (LCAP). Of note, the FY 2023/24 includes funding 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 2023/24 fiscal year is to prioritize hiring of these positions in-house, so the associated expenditure budgets reflect a correlating increase to Salaries and Benefits. 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. In aggregate, the District's total budget for salaries and benefits is \$21,581,440 which represents 62% of the District's entire operating budget of \$34,782,805.

Of the District's \$34,782,805 operating budget in FY 2023/24, 67% of the budget, or \$23,276,670 is funded via unrestricted resources, while 33% or \$11,506,135 is funded via restricted resources.

Of the District's operations that are funded via restricted resources, Special Education is the largest program with an operating budget of \$7,219,459, representing 21% of the District's overall operating budget. In the 2023/24 Budget, the District's Special Education program requires a contribution of \$4,944,510 from the District's unrestricted funds to bridge the gap between its operating budget and special education revenue apportionments. The District's Maintenance and Operations operating budget of \$1,328,553 represents 3.8% of the District's overall operating budget and is fully supported through a combination of contributions from unrestricted resources and redevelopment funding allocated through property tax revenue.

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 \$13,201,365 in FY 2023/24, representing 38% of the District's overall operating budget.

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 has a balanced budget in FY 2023/24 and in the subsequent two fiscal years. The District's multi year projection, based on the financial and enrollment assumptions available to the District at this time, plans for a net \$0 unrestricted carryforward in the current and following two fiscal years, while drawing down its restricted resources over the same period of time. That is, the District's multi-year projections include an intentional deficit spending plan in its restricted resources in line with the mandated timelines associated with the one-time funding requirements set forth by the State and Federal government. The District's unrestricted fund balance therefore remains flat at \$5,050,019 or 14.5% (in reserves) in this budget for adoption, while restricted funds reflect a progressive decrease in its fund balance from \$4,320,129 in FY 2023/24, down to \$2,765,701 in FY 2024/25 (CY+1), and further down to \$646,022 in FY 2025/26 (CY+2).



It is important to note that these reserve estimates will be adjusted following the District's unaudited actuals and closing of the fiscal year. Additionally, these reserve estimates do not include negotiated increases to salaries and benefits for FY 2023/24. These variables will decrease the District's unrestricted reserve balances.

CASH PROJECTIONS:

The District does not anticipate any issues with cash flow and meeting its payment obligations in the 2023/24 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 \$1,911,891. 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 (6.96% for FY 2023/24) 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 2023/24 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 \$1,644,714 in FY 2023/24 against \$1,469,981 in budgeted expenditures to run the program, leading to a projected operating surplus of \$174,733. This projected surplus would increase the reserve in Fund 13 to \$556,384 which remains under the CDE's threshold of 6 months of Operating Expenditures.

FACILITIES FUNDS:

Fund 21 is used to account for the District's Facilities Bond. In FY 2023/24, the District projects a beginning fund balance of \$1,316,832. At this time, the District is budgeted for \$1,300,000 in expenditures to account for ongoing projected facilities projects, but this budget will be adjusted accordingly to reflect actual contracts that the District enters into in the coming year. It should be noted that the District has an estimated \$10.5 Million (prior to taxes and fees) in Series C Funding remaining on the General Obligation Bond of 2020.

Fund 25 is used to account for the District's Developer Fee Revenue. In FY 2023/24, the District projects a beginning fund balance of \$3,339,497. The District will be undertaking a study to ascertain projected remaining developments in the District's service area to narrow down on developer fee revenue assumptions in the coming year.

—

Chris J. Kim

Chief Business Official
Bellevue Union School District

Fiscal Year 2023-24

Budget for Adoption

Statement of Reserves

Chris J. Kim, Ed.D, MBA

Chief Business Official

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BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

2nd Interim

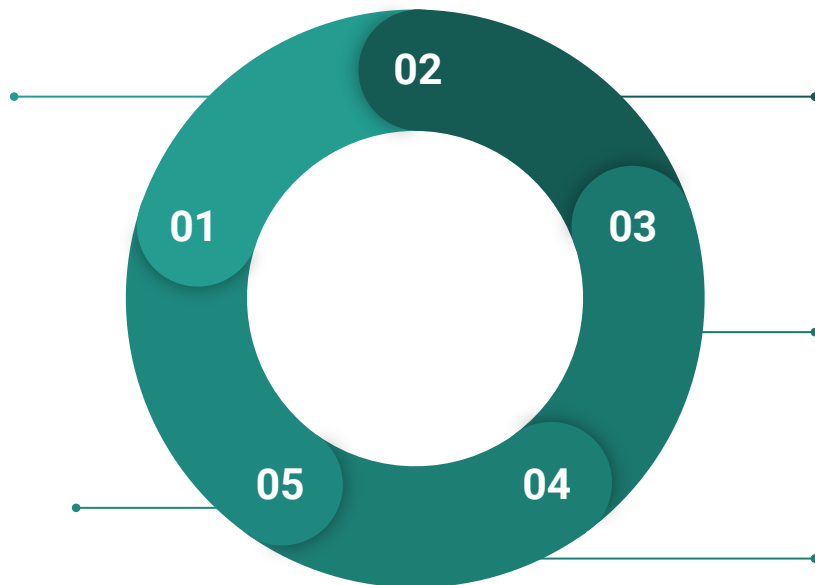
In March of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

Governor's Budget Proposal

Proposed 2023-24 California Budget in January

Audit

In January of the Current Fiscal Year, book Audit Adjustments. NOTE: This updates Beginning Fund Balances in CY.



45 Day Budget Revision

In August of the Current Fiscal Year, Update the Budget based on State Revenue Adjustments. FY 2022/23 Included an additional LCAP Revision.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, close the Financial Books for the Prior Fiscal Year. NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.

1st Interim

In December of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>P2 Certified</i>	<i>BUDGET</i>	<i>CY + 1</i>	<i>CY + 2</i>
Bellevue Union SD	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Enrollment (w/COE) *	1,628	1,556	1,487	1,551	1,551	1,551	1,551
Actual ADA	1,548	1,548	1,316	1,411	1,411	1,411	1,411
Funded ADA	1,557	1,548	1,534	1,495	1,454	1,412	1,411

* Total Enrollment includes students enrolled through the County Office of Education, but excludes non ADA generating TK Students at Census Day.

BELLEVUE UNION SCHOOL DISTRICT

REVENUE

LCFF

Federal

State

Local

Total

Unrestricted	Restricted	Combined
\$22,148,652	\$369,471	\$22,518,123
\$100,000	\$3,437,606	\$3,537,606
\$755,518	\$4,764,998	\$5,520,516
\$272,500	\$1,182,167	\$1,454,667
\$23,276,670	\$9,754,242	\$33,030,912

70%

30%

100%

LCFF REVENUE (Key Variables)

Unrestricted: 8.22% COLA Applied

Unrestricted: Base Grant = \$15,367,929

Unrestricted: Supplemental & Concentration Grant = \$6,142,253

Unrestricted: Transportation + TK Add-On = \$638,471

Restricted: Special Education Property Taxes = \$369,471

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined	FEDERAL REVENUE (Key Variables)
LCFF	\$22,148,652	\$369,471	\$22,518,123	Unrestricted: Medi-Cal Reimbursement (Ongoing)
Federal	\$100,000	\$3,437,606	\$3,537,606	Restricted: Title I - Title IV = \$649,188 (Ongoing)
State	\$755,518	\$4,764,998	\$5,520,516	Restricted: ESSER Funding = \$2,164,678 (One Time)
Local	\$272,500	\$1,182,167	\$1,454,667	Restricted: Special Education Entitlement = \$534,715 (Ongoing)
Total	\$23,276,670	\$9,754,242	\$33,030,912	Restricted: Special Education ARP = \$121,812 (One Time)
	70%	30%	100%	

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined	STATE REVENUE (Key Variables)
LCFF	\$22,148,652	\$369,471	\$22,518,123	Unrestricted: Block Grant + Lottery = \$268,528 (Ongoing)
Federal	\$100,000	\$3,437,606	\$3,537,606	Unrestricted: Transportation = \$486,990 (Ongoing)
State	\$755,518	\$4,764,998	\$5,520,516	Restricted: ELO + ASES = \$3,831,774 (Ongoing)
Local	\$272,500	\$1,182,167	\$1,454,667	Restricted: STRS On-Behalf = \$825,043 (Ongoing)
Total	\$23,276,670	\$9,754,242	\$33,030,912	Restricted: Special Education ERHMS = \$26,181
	70%	30%	100%	

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	\$22,148,652	\$369,471	\$22,518,123
Federal	\$100,000	\$3,437,606	\$3,537,606
State	\$755,518	\$4,764,998	\$5,520,516
Local	\$272,500	\$1,182,167	\$1,454,667
Total	\$23,276,670	\$9,754,242	\$33,030,912

70%

30%

100%

LOCAL REVENUE (Key Variables)

Unrestricted: Interest = \$87,500

Unrestricted: Clearing Account = \$185,000

Restricted: Sp. Ed. Property Taxes = \$1,024,469 (Ongoing)

Restricted: Redev. Property Taxes = \$150,000 (Ongoing)

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	Restricted	Combined	
Certificated Salaries	\$7,683,503	\$2,846,724	\$10,530,227	30%
Classified Salaries	\$3,074,471	\$1,458,258	\$4,532,729	13%
Benefits	\$4,097,414	\$2,421,070	\$6,518,484	19%
Books and Supplies	\$215,000	\$1,485,470	\$1,700,470	5%
Services & Op. Exp.	\$2,657,766	\$8,843,129	\$11,500,895	33%
Indirect Costs	-\$378,500	\$378,500	\$0	
Total Expenditures	\$17,349,654	\$17,433,151	\$34,782,805	
Contributions to Sp. Ed. + M&O	<i>\$5,927,016</i>	<i>-\$5,927,016</i>	<i>\$0</i>	
Total	\$23,276,670	\$11,506,135	\$34,782,805	
	67%	33%	100%	

Overall Expenditures

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	LCAP	%	Supplemental and Concentration Grant Funded (Unrestricted)
Certificated Salaries	\$2,608,973	41%	Cert. Salaries: Teachers (19.8 FTE) + Psych/Counselors (4.4 FTE) + Admin. (1.5 FTE)
Classified Salaries	\$1,272,794	20%	Class. Salaries: Lit. Para/IA/FEF (15.8 FTE) + SS (14.9 FTE) + Admin. (0.5 FTE)
Benefits	\$1,439,064	22%	Health & Wellness + Statutory Benefits
Books and Supplies	\$83,000	1%	Instructional Materials
Services & Op. Exp.	\$200,250	3%	Professional Development, Conferences, and Training for Educators + Field Trips
Transportation	\$828,000	13%	Budgeted under Resource 0000
Total	\$6,432,081	100%	18.5% of Overall Operating Expenditures

*** Variance Between LCAP Expenditures Budgeted vs. LCAP report is due to projected cost of vacation liability and stipends.

BELLEVUE UNION SCHOOL DISTRICT

Restricted (Special Ed.)	%	Key Variables:
\$2,166,931	30%	Cert. Salaries: SDC/RSP Teachers (15.8 FTE) + Psych/Speech (4.6 FTE) + Admin. (1.5 FTE)
\$526,440	7%	Class. Salaries: SDC Instructional Aides (13.2 FTE)
\$993,053	14%	Health & Wellness + Statutory Benefits
\$71,829	1%	Instructional Materials + Health Service Supplies
\$2,736,206	38%	Sub-Agreements w/ Speech, Psych, Counseling, Physical Ed. + Sonoma County Office of Ed.
\$725,000	10%	West County Transportation Special Education Ridership (Resource 7345)
\$7,219,459	100%	--- 21% of Overall Operating Expenditures

Resources: 6500, 6536, 6546, 6547, 3305, 3308, 3315. + Transportation: Resource 7435

Contribution Revenue from Unrestricted = \$4,944,210

BELLEVUE UNION SCHOOL DISTRICT

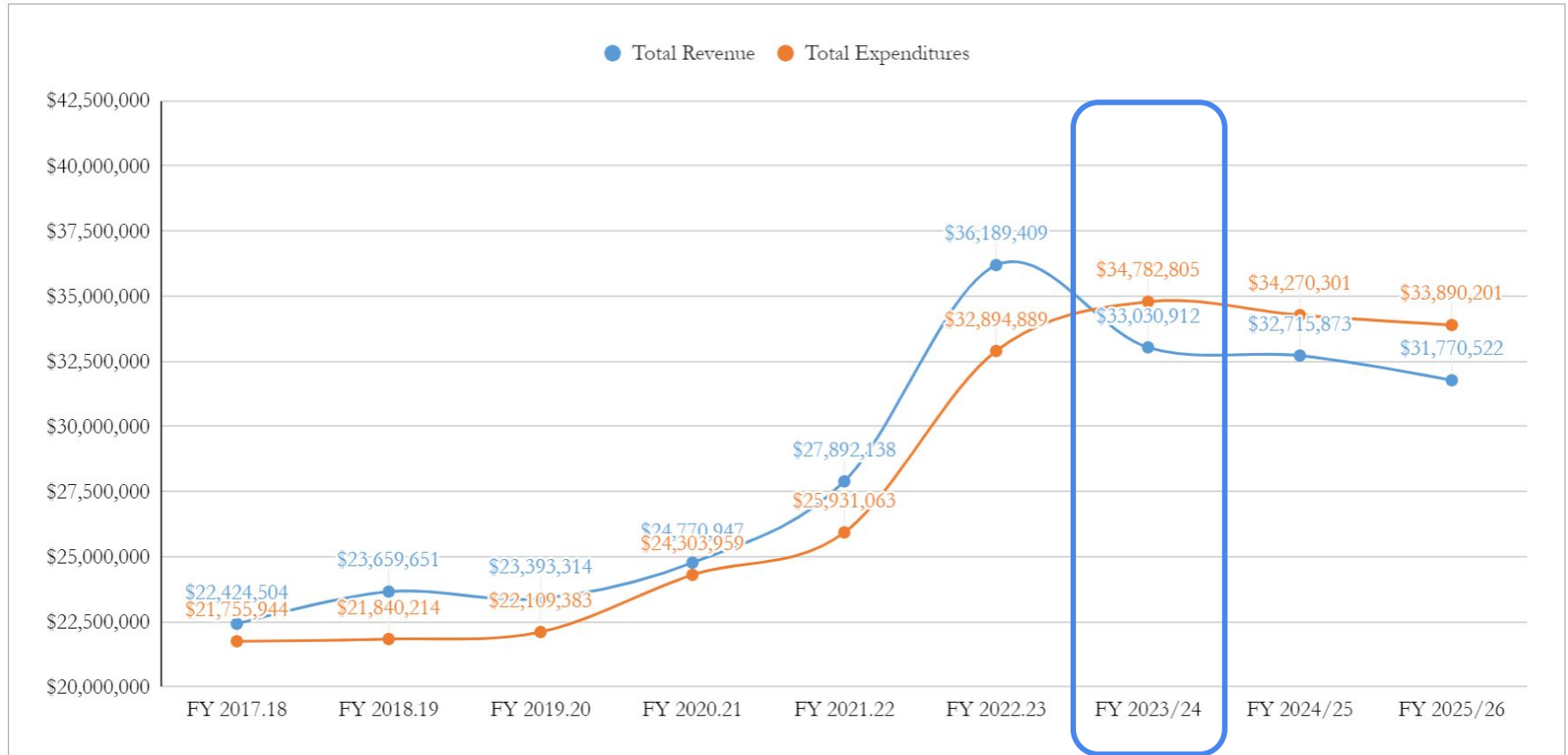
EXPENDITURES	Restricted (M&O)	%	Key Variables:
Classified Salaries	\$302,135	23%	Maintenance & Custodial
Benefits	\$151,668	11%	Health & Wellness + Statutory Benefits
Supplies	\$260,000	20%	i.e. Friedmans Hardware, Fishman Supplies (Custodial)
Services & Op. Exp.	\$614,750	46%	Utilities, Outsourced Services (Electrical, Plumbing), Regulatory
Total	\$1,328,553	100%	3.8% of Overall Operating Expenditures

Resources: 8150

Contribution Revenue from Unrestricted = \$1,328,553

Expenditures

BELLEVUE UNION SCHOOL DISTRICT



Trendline: Revenue vs. Expenditures

BELLEVUE UNION SCHOOL DISTRICT

UNRESTRICTED

RESTRICTED

	FY2023/24	FY2024/25	FY2025/26
Revenue	\$23,276,670	\$23,564,694	\$24,287,842
Expenditures	-\$17,349,654	-\$17,684,540	-\$18,200,050
Contributions	-\$5,927,016	-\$5,880,154	-\$6,087,792
Net Increase / (Decrease)	\$0	\$0	\$0

	FY2023/24	FY2024/25	FY2025/26
Revenue	\$9,754,242	\$9,151,179	\$7,482,680
Expenditures	-\$17,433,151	-\$16,585,761	-\$15,690,151
Contributions	\$5,927,016	\$5,880,154	\$6,087,792
Net Increase / (Decrease)	-\$1,751,893	-\$1,554,428	-\$2,119,679

*Estimated Ending Fund Balance
(Pre-Year End Actuals)*

\$5,050,019

\$5,050,019

\$5,050,019

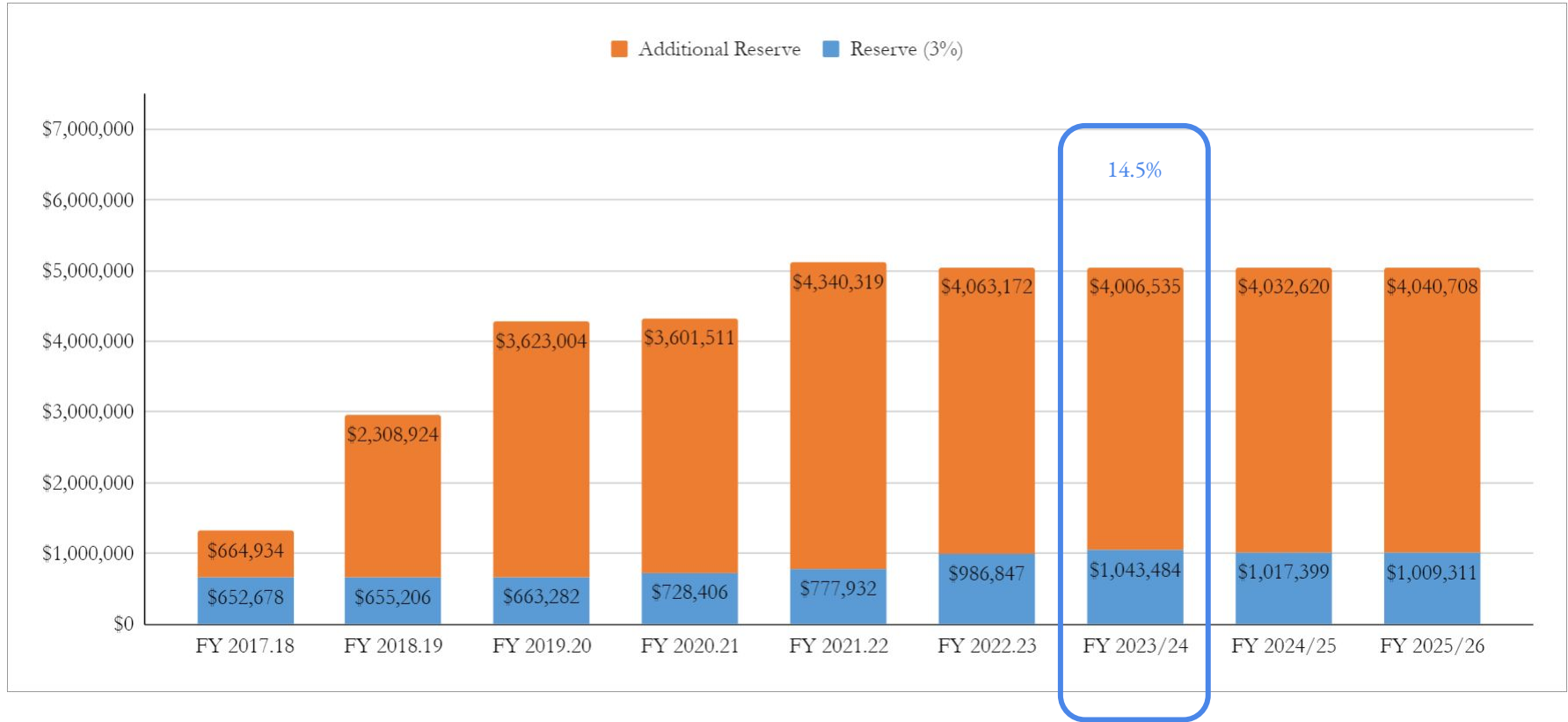
\$4,320,129

\$2,765,701

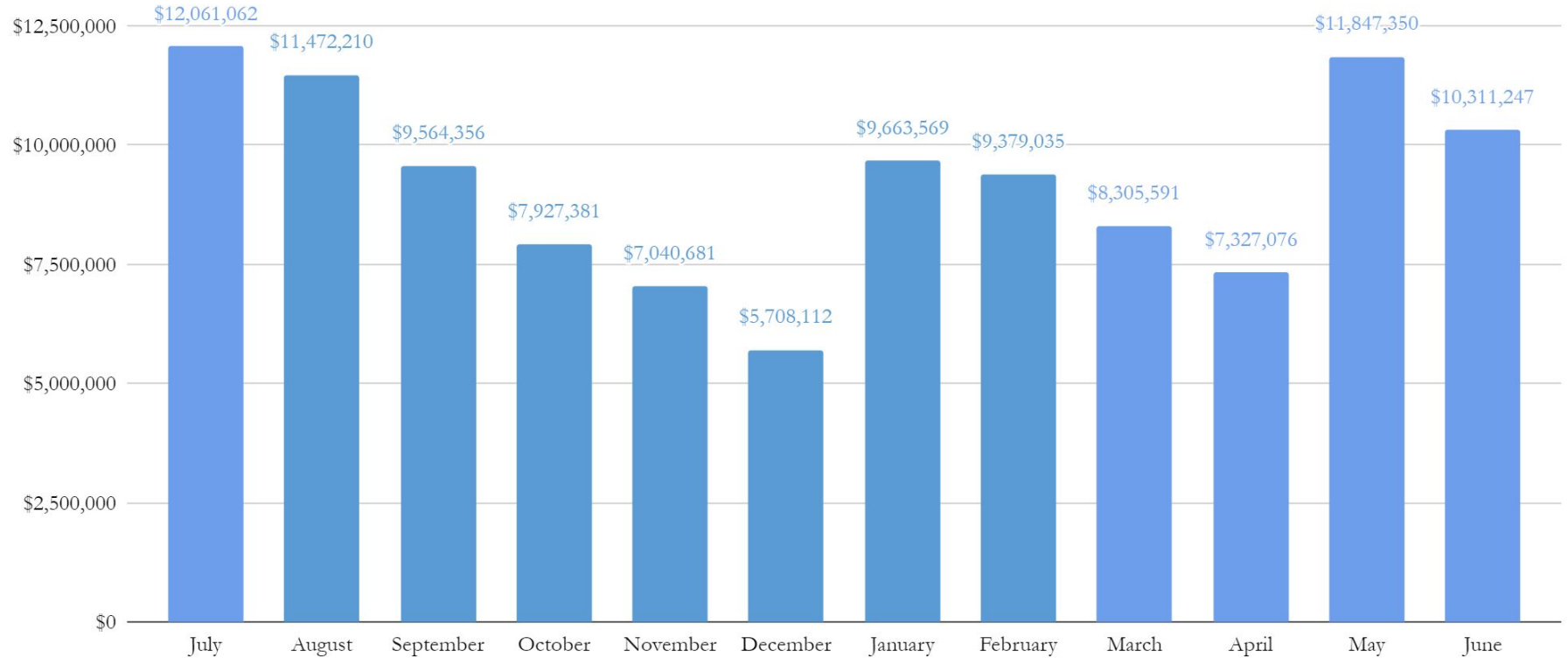
\$646,022

NET & ENDING FUND BALANCE

BELLEVUE UNION SCHOOL DISTRICT



BELLEVUE UNION SCHOOL DISTRICT



FY 2023/24 CASH FLOW PROJECTIONS

BELLEVUE UNION SCHOOL DISTRICT

REVENUE

State

Total

Restricted

\$1,911,891

\$1,911,891

REVENUE (Key Variables)

CDE Eligible Contract

EXPENDITURES

Contract w/ NBCC

Indirect

Total

Restricted

\$1,778,823

\$133,068

\$1,911,891

EXPENDITURE (Key Variables)

Passthrough (Invoiced)

6.96% Indirect Authorized

NET

Beginning Fund Balance

+ Revenue

- Expenditures

Projected Ending

Restricted

\$0

\$1,911,891

\$1,911,891

\$0

NOTES:

Pre-Unaudited Actuals

BELLEVUE UNION SCHOOL DISTRICT

REVENUE

Federal
State
Local & Contr.
Total

Restricted

\$1,099,714
\$540,000
\$5,000
\$1,644,714

REVENUE (Key Variables)

Federal Claims Reimbursement
State Claims Reimbursement
Interest
32% Increase over Prior Year Budget

EXPENDITURES

Classified Salaries
Benefits
Supplies
Services & Op. Exp.
Total

Restricted

\$339,102
\$152,979
\$647,400
\$330,500
\$1,469,981

EXPENDITURE (Key Variables)

Food Service Mgr. + Cooks + Kitchen Operators + Dishwashers (7.5 FTE)
Health & Wellness + Statutory Benefits
Food and Milk
Includes Outsourced Vended Meals

NET

Beginning Fund Balance
+ Revenue
- Expenditures
Projected Ending

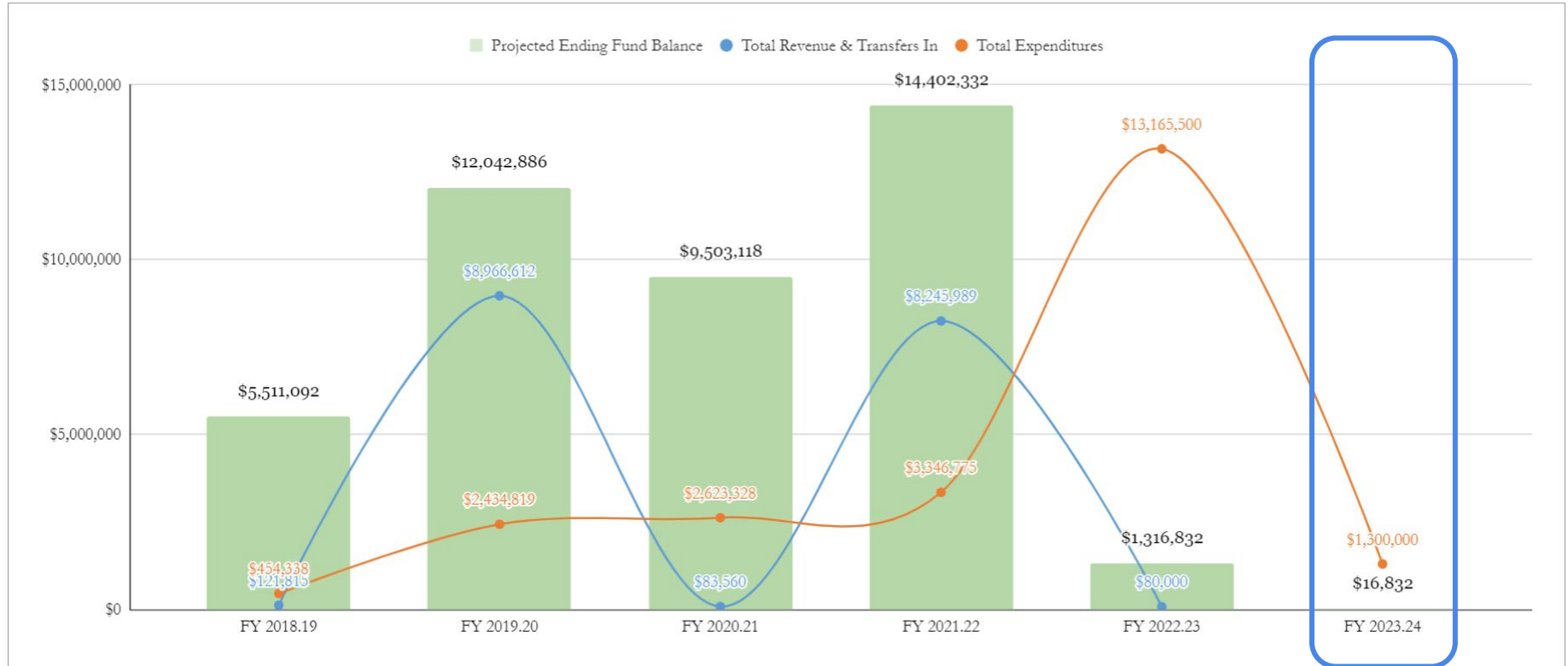
Restricted

\$381,651
\$1,644,714
\$1,469,981
\$556,384

NOTES:

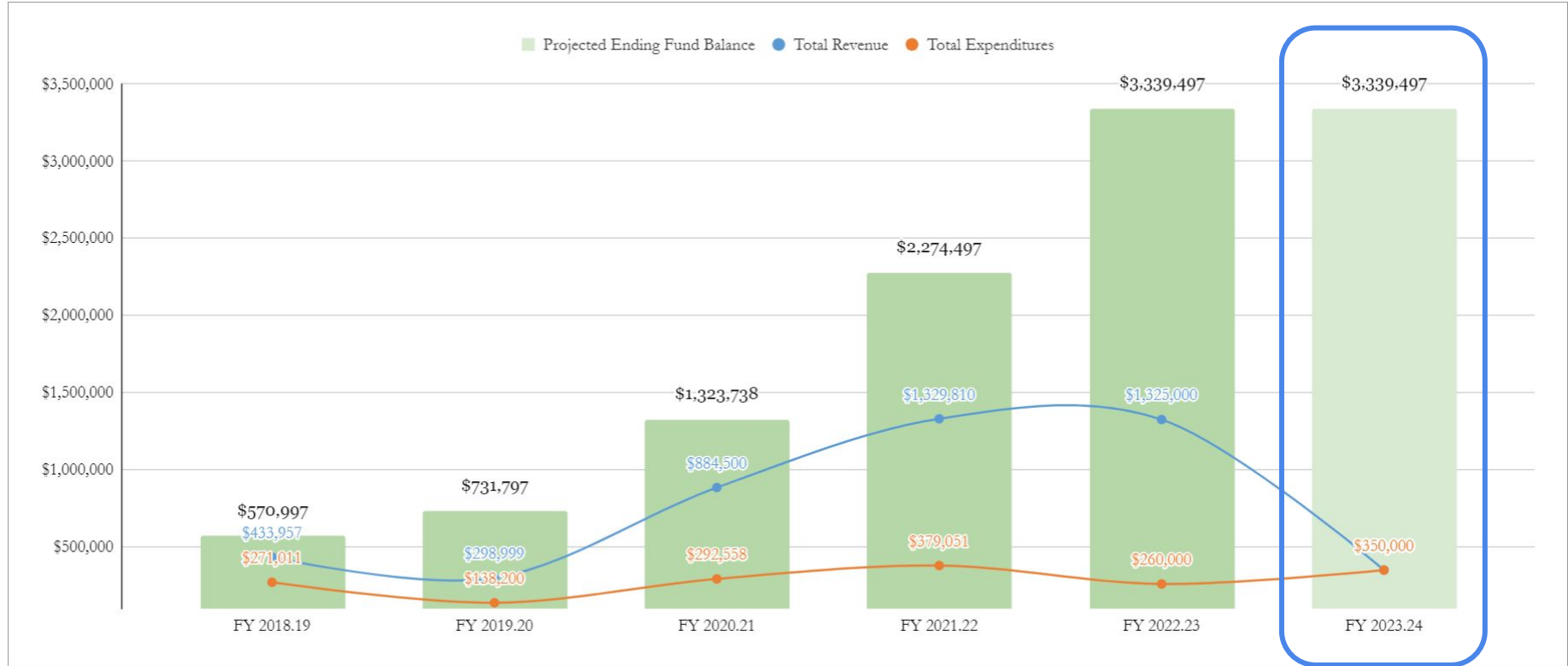
Pre-Unaudited Actuals
Projected Increase to Net Fund Balance

BELLEVUE UNION SCHOOL DISTRICT

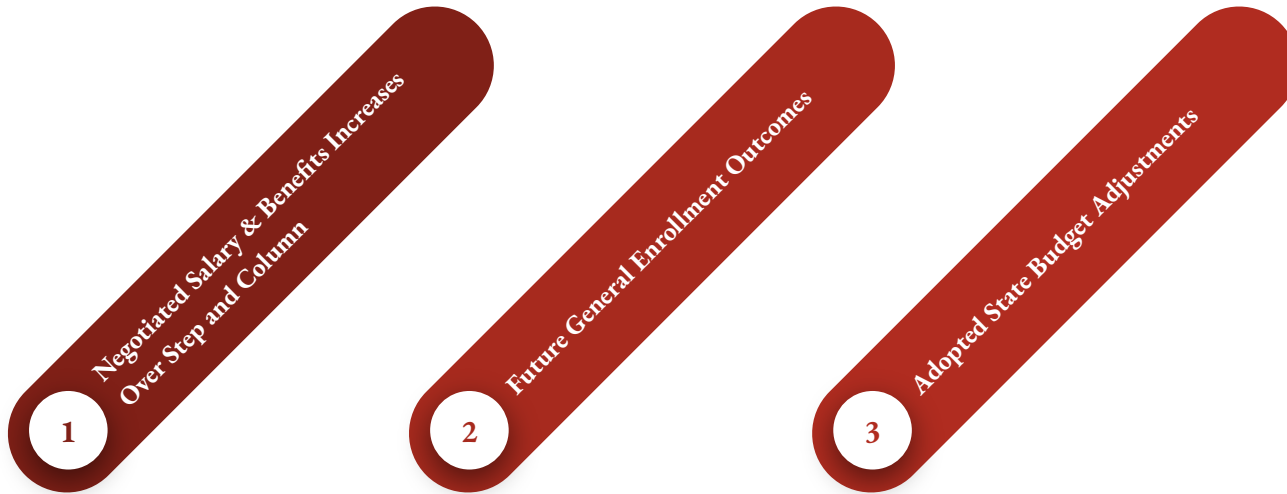


NOTE: Election of 2020, Series A (Par Value \$9 Million), Series B (Par Value \$8.475 Million). Series C (TBD), Estimated Remaining \$10.5 Million (before taxes & fees).

BELLEVUE UNION SCHOOL DISTRICT



BELLEVUE UNION SCHOOL DISTRICT





The Common Message

2023-24 May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic		
Background	Committee	
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LCFF	Kate Lane, Marin	Greg Medici, Sonoma
Reductions to Block Grants	Scott Price, Riverside	Mike Simonson, San Diego
Educator Workforce Programs	Josh Schultz, Napa	Elizabeth Rico, Tuolumne
Program Continuations	Janet Riley, Merced	Misty Key, Ventura; Scott Anderson, San Joaquin
Planning Factors/MYPs	Shannon Hansen, San Benito	Liann Reyes, Santa Cruz
Reserves /Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Summary	Nicolas Schweizer, Sacramento	Shannon Hansen, San Benito

Table of Contents

Sources.....	4
Background.....	5
Key Guidance Based on the May Revision to the Governor’s Budget.....	5
Local Control Funding Formula.....	7
Reductions to Block Grants	7
Educator Workforce Programs	8
Program Continuations	9
Planning Factors for 2023-24 and Multi-Year Projections.....	11
Reserves/Reserve Cap	12
Summary	13

Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-Chairs
WestEd

Background

County office chief business officials craft the Common Message to give districts guidance on assumptions for budget and interim reports. The Business and Administration Services Committee's (BASC) goal is to assist by providing county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF).

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team (FCMAT) for providing BASC and our local educational agencies (LEAs) the most up-to-date information.

Key Guidance Based on the May Revision to the Governor's Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional well-being. This would reduce funding for this program from the \$7.9 billion included in the Budget Act of 2022 to \$5.4 billion.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the \$1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the \$3.6 billion included in the Budget Act of 2022 to a total of \$1.8 billion.
- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a \$3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in 2024-25 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day

Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.

- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in \$3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

Declining enrollment protection for school districts will continue to be based on the greater of the current year's, the prior years, or the average of the most recent three prior years' Average Daily Attendance (ADA). Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's January Budget proposed to pull back approximately \$1.2 billion from this grant. The May Revision proposes to adjust the \$1.2 billion reduction by \$607 million, for a total reduction of approximately \$1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

Learning Recovery Emergency Block Grant

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year.

The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

Educator Workforce Programs

Bilingual Teacher Professional Development Program

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

Teacher and School Counselor Residency Grant Program

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

Credentialing Flexibility Proposals

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.

- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Program Continuations

Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to \$597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the \$165 million that was included in the Governor's January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all children whose fourth birthday occurs by September 1 is expected in 2025-26.

State Preschool

The May Revision maintains the approximately \$485 million included in the Governor's January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPA's) are allowed to retain for non-direct student services before allocation to member LEAs. SELPA's will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPA's by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

School Facilities

The May Revision includes the same proposals from the Governor's January Budget to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044	\$3,164	\$3,268

Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

*Effective January 1, 2024.

**Effective January 1, 2025.

***Effective January 1, 2026.

Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

As a reminder, a district that is not exempt from the reserve cap has several options available to ensure compliance:

- Commit reserves rather than leaving reserves assigned or unassigned.
- Transfer reserves to funds other than the Special Reserve Fund for Other Than Capital Outlay Projects Fund 17.
- Contribute to restricted resources within the General Fund 01.
- If a formal salary offer has been negotiated but negotiations remain unsettled, consider budgeting the cost of the formal salary offer.

If an affected school district chooses to commit excess reserves, to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for

approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

Districts projecting reserves in excess of 10% are encouraged to work with their COEs to explore the available options to meet the reserve cap as part of the budget adoption process. This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2023-24 Adopted Budgets and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning.

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks discussed earlier, do not affect TK-12 education programs. The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19, as well as long-term declining enrollment. While the ADA Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine LCFF-funded ADA for 2022-23, 2023-24, and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., Governor's Emergency Education Relief [GEER], Elementary and Secondary School Emergency Relief Fund [ESSER], In-Person Instruction, and Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding will expire on September 30, 2023.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.

Bellevue Union School District
FY 2023/24 Budget for Adoption

		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)		\$5,050,019	\$6,072,022	=	\$11,122,041	\$33,000	\$349,705	\$1,316,832	\$2,274,497	\$15,096,075
A Income										
LCFF	8010-8099	\$22,148,652	\$369,471		\$22,518,123	\$0	\$0	\$0	\$0	\$22,518,123
Federal	8100-8299	\$100,000	\$3,437,606		\$3,537,606	\$0	\$1,229,714	\$0	\$0	\$4,767,320
State	8300-8599	\$755,518	\$4,764,998		\$5,520,516	\$1,911,891	\$540,000	\$0	\$0	\$7,972,407
Local	8600-8799	\$272,500	\$1,182,167		\$1,454,667	\$0	\$5,000	\$0	\$350,000	\$1,809,667
Total Income		\$23,276,670	\$9,754,242	=	\$33,030,912	\$1,911,891	\$1,774,714	\$0	\$350,000	\$37,067,517
B Expenditures										
Certificated Salaries	1000-1999	\$7,683,503	\$2,846,724		\$10,530,227	\$0	\$339,102	\$0	\$0	\$10,869,329
Classified Salaries	2000-2999	\$3,074,471	\$1,458,258		\$4,532,729	\$0	\$152,979	\$0	\$0	\$4,685,708
Employee Benefits	3000-3999	\$4,097,414	\$2,421,070		\$6,518,484	\$0	\$617,400	\$0	\$0	\$7,135,884
Books and Supplies	4000-4999	\$215,000	\$1,485,470		\$1,700,470	\$0	\$330,500	\$0	\$0	\$2,030,970
Services and Expenditures	5000-5999	\$2,650,266	\$8,843,129		\$11,493,395	\$1,911,891	\$0	\$1,300,000	\$185,000	\$14,890,286
Capital Outlay	6000-6999	\$0	\$0		\$0	\$0	\$0	\$0	\$50,000	\$50,000
Other Outgo	7100-7499	\$7,500	\$0		\$7,500	\$0	\$0	\$0	\$115,000	\$122,500
Trf of Indirect Costs	7300-7399	-\$378,500	\$378,500		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$17,349,654	\$17,433,151	=	\$34,782,805	\$1,911,891	\$1,439,981	\$1,300,000	\$350,000	\$39,784,677
C	Excess/Deficiency	\$5,927,016	-\$7,678,909		-\$1,751,893	\$0	\$334,733	-\$1,300,000	\$0	-\$2,717,160
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	-\$5,927,016	\$5,927,016		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses	-\$5,927,016	\$5,927,016		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance	\$0	-\$1,751,893	=	-\$1,751,893	\$0	\$334,733	-\$1,300,000	\$0	-\$2,717,160
F Ending Fund Balance	\$5,050,019	\$4,320,129	=	\$9,370,148	\$33,000	\$684,438	\$16,832	\$2,274,497	\$12,378,915
Components of Ending Fund Balance									
Restricted	\$0	\$4,320,129		\$4,320,129	\$33,000	\$684,448	\$16,832	\$2,274,497	\$7,328,905
Committed	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0		\$0	\$0	-\$10	\$0	\$0	-\$10
Reserve for Economic Uncertainty (3%)	\$1,043,484	\$0		\$1,043,484	\$0	\$0	\$0	\$0	\$1,043,484
Unassigned/Unappropriated	\$4,006,535	\$0		\$4,006,535	\$0	\$0	\$0	\$0	\$4,006,535

*** Unassigned / Unappropriated Balance of \$9 (Rounded) in Fund 13 will be reconciled as part of year end Close Activities.

Section 2:

Certifications

Average Daily Attendance

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select 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:

Place: 3150 Education Drive, Santa Rosa, CA 95407

Date: June 19, 2023 - June 26, 2023

Adoption Date: June 27, 2023

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: 3150 Education Drive, Santa Rosa, CA 95407

Date: June 26, 2023

Time: 5:30pm

Contact person for additional information on the budget reports:

Name: Chris J. Kim

Title: Chief Business Official

Telephone: 707-542-5197, x8

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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? • Adoption date of the LCAP or an update to the LCAP:		X
			06/27/2023	
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	2022-23 Estimated Actuals			2023-24 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)	1,391.92	1,402.40	1,476.65	1,391.92	1,391.92	1,435.11
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)	1,391.92	1,402.40	1,476.65	1,391.92	1,391.92	1,435.11
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	13.79	13.79	13.79	13.79	13.79	13.79
c. Special Education-NPS/LCI	4.85	5.05	4.85	4.85	4.85	4.85
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.64	18.84	18.64	18.64	18.64	18.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,410.56	1,421.24	1,495.29	1,410.56	1,410.56	1,453.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Section 3:

Fund 01: General Fund

Fund 12: Child Development

Fund 13: Child Nutrition

Fund 21: Facilities Bond

Fund 25: Facilities Developer Fees

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 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	20,992,360.00	358,408.00	21,350,768.00	22,148,652.00	369,471.00	22,518,123.00	5.5%
2) Federal Revenue		8100-8299	0.00	3,764,044.86	3,764,044.86	100,000.00	3,437,606.00	3,537,606.00	-6.0%
3) Other State Revenue		8300-8599	760,776.00	8,718,595.00	9,479,371.00	755,518.00	4,764,998.00	5,520,516.00	-41.8%
4) Other Local Revenue		8600-8799	485,000.00	1,179,145.00	1,664,145.00	272,500.00	1,182,167.00	1,454,667.00	-12.6%
5) TOTAL, REVENUES			22,238,136.00	14,020,192.86	36,258,328.86	23,276,670.00	9,754,242.00	33,030,912.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,129,107.30	1,893,900.12	9,023,007.42	7,683,503.00	2,846,724.00	10,530,227.00	16.7%
2) Classified Salaries		2000-2999	2,958,689.97	2,145,161.11	5,103,851.08	3,074,471.00	1,458,258.00	4,532,729.00	-11.2%
3) Employee Benefits		3000-3999	3,755,225.08	2,562,549.04	6,317,774.12	4,097,414.00	2,421,070.00	6,518,484.00	3.2%
4) Books and Supplies		4000-4999	388,250.00	1,679,659.07	2,067,909.07	215,000.00	1,485,470.00	1,700,470.00	-17.8%
5) Services and Other Operating Expenditures		5000-5999	3,491,126.43	6,873,721.17	10,364,847.60	2,650,266.00	8,843,129.00	11,493,395.00	10.9%
6) Capital Outlay		6000-6999	0.00	150,000.00	150,000.00	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	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(430,933.36)	430,933.36	0.00	(378,500.00)	378,500.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,298,965.42	15,735,923.87	33,034,889.29	17,349,654.00	17,433,151.00	34,782,805.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,939,170.58	(1,715,731.01)	3,223,439.57	5,927,016.00	(7,678,909.00)	(1,751,893.00)	-154.3%
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	(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,231.90)	3,291,671.47	3,223,439.57	0.00	(1,751,893.00)	(1,751,893.00)	-154.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
c) As of July 1 - Audited (F1a + F1b)			5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%
2) Ending Balance, June 30 (E + F1e)			5,050,019.33	6,072,021.54	11,122,040.87	5,050,019.33	4,320,128.54	9,370,147.87	-15.8%
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	6,072,021.54	6,072,021.54	0.00	4,320,128.54	4,320,128.54	-28.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	991,046.68	0.00	991,046.68	1,043,484.00	0.00	1,043,484.00	5.3%
Unassigned/Unappropriated Amount		9790	4,056,472.65	0.00	4,056,472.65	4,006,535.33	0.00	4,006,535.33	-1.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,910,872.67	637,998.01	10,548,870.68				
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	11,449.97	0.00	11,449.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	50,000.00	0.00	50,000.00				
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				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			9,974,822.64	701,865.01	10,676,687.65				
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	(278,639.46)	0.00	(278,639.46)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(278,639.46)	0.00	(278,639.46)				
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									
(G10 + H2) - (I6 + J2)			10,253,462.10	701,865.01	10,955,327.11				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,389,677.00	0.00	11,389,677.00	12,023,374.00	0.00	12,023,374.00	5.6%
Education Protection Account State Aid - Current Year		8012	298,262.00	0.00	298,262.00	290,750.00	0.00	290,750.00	-2.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	45,461.00	0.00	45,461.00	42,253.00	0.00	42,253.00	-7.1%
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	7,623,935.00	0.00	7,623,935.00	8,094,350.00	0.00	8,094,350.00	6.2%
Unsecured Roll Taxes		8042	257,714.00	0.00	257,714.00	264,582.00	0.00	264,582.00	2.7%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	310,118.00	0.00	310,118.00	310,100.00	0.00	310,100.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	703,823.00	0.00	703,823.00	726,947.00	0.00	726,947.00	3.3%

Description			2022-23 Estimated Actuals			2023-24 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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	363,370.00	0.00	363,370.00	396,296.00	0.00	396,296.00	9.1%
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			20,992,360.00	0.00	20,992,360.00	22,148,652.00	0.00	22,148,652.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	358,408.00	358,408.00	0.00	369,471.00	369,471.00	3.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,992,360.00	358,408.00	21,350,768.00	22,148,652.00	369,471.00	22,518,123.00	5.5%
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	511,140.00	511,140.00	0.00	467,432.00	467,432.00	-8.6%
Special Education Discretionary Grants		8182	0.00	47,041.00	47,041.00	0.00	156,309.00	156,309.00	232.3%
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		411,307.98	411,307.98		420,445.00	420,445.00	2.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		61,351.00	61,351.00		60,575.00	60,575.00	-1.3%
Title III, Part A, Immigrant Student Program	4201	8290		41,487.00	41,487.00		23,384.00	23,384.00	-43.6%
Title III, Part A, English Learner Program	4203	8290		201,504.00	201,504.00		108,337.00	108,337.00	-46.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		37,199.00	37,199.00		36,446.00	36,446.00	-2.0%
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	2,453,014.88	2,453,014.88	100,000.00	2,164,678.00	2,264,678.00	-7.7%
TOTAL, FEDERAL REVENUE			0.00	3,764,044.86	3,764,044.86	100,000.00	3,437,606.00	3,537,606.00	-6.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	352,875.00	352,875.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	45,528.00	0.00	45,528.00	45,528.00	0.00	45,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,252.00	77,164.00	300,416.00	223,000.00	77,000.00	300,000.00	-0.1%
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		612,892.00	612,892.00		612,891.00	612,891.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	491,996.00	7,675,664.00	8,167,660.00	486,990.00	4,075,107.00	4,562,097.00	-44.1%
TOTAL, OTHER STATE REVENUE			760,776.00	8,718,595.00	9,479,371.00	755,518.00	4,764,998.00	5,520,516.00	-41.8%
OTHER LOCAL REVENUE									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 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	150,000.00	150,000.00	0.00	150,000.00	150,000.00	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	87,500.00	0.00	87,500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	450,000.00	7,698.00	457,698.00	185,000.00	7,698.00	192,698.00	-57.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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		1,021,447.00	1,021,447.00		1,024,469.00	1,024,469.00	0.3%
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			485,000.00	1,179,145.00	1,664,145.00	272,500.00	1,182,167.00	1,454,667.00	-12.6%
TOTAL, REVENUES			22,238,136.00	14,020,192.86	36,258,328.86	23,276,670.00	9,754,242.00	33,030,912.00	-8.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,989,846.86	1,179,817.76	7,169,664.62	6,196,289.00	1,405,264.00	7,601,553.00	6.0%
Certificated Pupil Support Salaries		1200	17,560.40	304,002.82	321,563.22	378,313.00	688,416.00	1,066,729.00	231.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,121,700.04	410,079.54	1,531,779.58	1,108,901.00	753,044.00	1,861,945.00	21.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,129,107.30	1,893,900.12	9,023,007.42	7,683,503.00	2,846,724.00	10,530,227.00	16.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	672,417.60	1,794,092.74	2,466,510.34	743,994.00	1,062,810.00	1,806,804.00	-26.7%
Classified Support Salaries		2200	572,448.07	143,868.99	716,317.06	588,038.00	176,745.00	764,783.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	325,051.64	131,265.47	456,317.11	319,097.00	125,390.00	444,487.00	-2.6%
Clerical, Technical and Office Salaries		2400	832,193.60	74,433.91	906,627.51	835,854.00	93,313.00	929,167.00	2.5%
Other Classified Salaries		2900	556,579.06	1,500.00	558,079.06	587,488.00	0.00	587,488.00	5.3%
TOTAL, CLASSIFIED SALARIES			2,958,689.97	2,145,161.11	5,103,851.08	3,074,471.00	1,458,258.00	4,532,729.00	-11.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,361,312.85	1,486,333.16	2,847,646.01	1,466,404.00	1,321,394.00	2,787,798.00	-2.1%
PERS		3201-3202	658,018.63	394,870.05	1,052,888.68	785,412.00	404,215.00	1,189,627.00	13.0%
OASDI/Medicare/Alternative		3301-3302	308,311.52	156,335.23	464,646.75	336,274.00	150,429.00	486,703.00	4.7%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Health and Welfare Benefits		3401-3402	1,199,712.33	430,813.30	1,630,525.63	1,359,233.00	489,713.00	1,848,946.00	13.4%
Unemployment Insurance		3501-3502	49,117.63	20,280.71	69,398.34	5,989.00	2,031.00	8,020.00	-88.4%
Workers' Compensation		3601-3602	178,752.12	73,916.59	252,668.71	144,102.00	53,288.00	197,390.00	-21.9%
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			3,755,225.08	2,562,549.04	6,317,774.12	4,097,414.00	2,421,070.00	6,518,484.00	3.2%
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	12,000.00	12,000.00	-60.0%
Materials and Supplies		4300	388,250.00	1,565,159.07	1,953,409.07	215,000.00	1,393,470.00	1,608,470.00	-17.7%
Noncapitalized Equipment		4400	0.00	84,500.00	84,500.00	0.00	80,000.00	80,000.00	-5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			388,250.00	1,679,659.07	2,067,909.07	215,000.00	1,485,470.00	1,700,470.00	-17.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,894,112.43	693,667.00	2,587,779.43	715,000.00	4,221,000.00	4,936,000.00	90.7%
Travel and Conferences		5200	173,800.00	10,278.00	184,078.00	80,500.00	0.00	80,500.00	-56.3%
Dues and Memberships		5300	15,000.00	0.00	15,000.00	17,500.00	0.00	17,500.00	16.7%
Insurance		5400 - 5450	271,850.00	0.00	271,850.00	271,850.00	0.00	271,850.00	0.0%
Operations and Housekeeping Services		5500	0.00	179,475.00	179,475.00	0.00	207,000.00	207,000.00	15.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	22,250.00	50,250.00	15,000.00	18,250.00	33,250.00	-33.8%
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	1,005,614.00	5,968,051.17	6,973,665.17	1,442,666.00	4,396,879.00	5,839,545.00	-16.3%
Communications		5900	102,750.00	0.00	102,750.00	107,750.00	0.00	107,750.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,491,126.43	6,873,721.17	10,364,847.60	2,650,266.00	8,843,129.00	11,493,395.00	10.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Equipment Replacement		6500	0.00	150,000.00	150,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	150,000.00	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									
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									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Transfers of Indirect Costs		7310	(430,933.36)	430,933.36	0.00	(378,500.00)	378,500.00	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			(430,933.36)	430,933.36	0.00	(378,500.00)	378,500.00	0.00	0.0%
TOTAL, EXPENDITURES			17,298,965.42	15,735,923.87	33,034,889.29	17,349,654.00	17,433,151.00	34,782,805.00	5.3%
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%
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%
Proceeds from SBITAs		8974	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									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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	(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	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			(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Estimated Actuals			2023-24 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	20,992,360.00	358,408.00	21,350,768.00	22,148,652.00	369,471.00	22,518,123.00	5.5%
2) Federal Revenue		8100-8299	0.00	3,764,044.86	3,764,044.86	100,000.00	3,437,606.00	3,537,606.00	-6.0%
3) Other State Revenue		8300-8599	760,776.00	8,718,595.00	9,479,371.00	755,518.00	4,764,998.00	5,520,516.00	-41.8%
4) Other Local Revenue		8600-8799	485,000.00	1,179,145.00	1,664,145.00	272,500.00	1,182,167.00	1,454,667.00	-12.6%
5) TOTAL, REVENUES			22,238,136.00	14,020,192.86	36,258,328.86	23,276,670.00	9,754,242.00	33,030,912.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	10,022,836.51	10,981,001.89	21,003,838.40	10,087,481.00	10,247,098.00	20,334,579.00	-3.2%
2) Instruction - Related Services	2000-2999		1,959,496.66	762,945.23	2,722,441.89	2,072,788.00	1,183,052.00	3,255,840.00	19.6%
3) Pupil Services	3000-3999		2,791,249.32	1,068,014.28	3,859,263.60	2,666,408.00	2,740,021.00	5,406,429.00	40.1%
4) Ancillary Services	4000-4999		8,861.60	0.00	8,861.60	9,002.00	0.00	9,002.00	1.6%
5) Community Services	5000-5999		0.00	612,892.00	612,892.00	0.00	612,891.00	612,891.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,527,990.29	971,125.09	2,499,115.38	1,469,939.00	1,322,088.00	2,792,027.00	11.7%
8) Plant Services	8000-8999		981,031.04	1,339,945.38	2,320,976.42	1,036,536.00	1,328,001.00	2,364,537.00	1.9%
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			17,298,965.42	15,735,923.87	33,034,889.29	17,349,654.00	17,433,151.00	34,782,805.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,939,170.58	(1,715,731.01)	3,223,439.57	5,927,016.00	(7,678,909.00)	(1,751,893.00)	-154.3%
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	(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,007,402.48)	5,007,402.48	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,231.90)	3,291,671.47	3,223,439.57	0.00	(1,751,893.00)	(1,751,893.00)	-154.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,251.23	2,780,350.07	7,898,601.30	5,050,019.33	6,072,021.54	11,122,040.87	40.8%
2) Ending Balance, June 30 (E + F1e)			5,050,019.33	6,072,021.54	11,122,040.87	5,050,019.33	4,320,128.54	9,370,147.87	-15.8%
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	6,072,021.54	6,072,021.54	0.00	4,320,128.54	4,320,128.54	-28.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	991,046.68	0.00	991,046.68	1,043,484.00	0.00	1,043,484.00	5.3%
Unassigned/Unappropriated Amount		9790	4,056,472.65	0.00	4,056,472.65	4,006,535.33	0.00	4,006,535.33	-1.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,495,466.59	1,626,849.59
6266	Educator Effectiveness, FY 2021-22	174,364.94	1,020.94
6546	Mental Health-Related Services	0.00	26,181.00
6547	Special Education Early Intervention Preschool Grant	36,789.25	36,789.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	353,955.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	352,875.00	235,250.00
7311	Classified School Employee Professional Development Block Grant	8,984.00	8,984.00
7435	Learning Recovery Emergency Block Grant	2,804,615.00	1,768,615.00
8210	Student Activity Funds	63,867.00	63,867.00
9010	Other Restricted Local	781,104.76	552,571.76
Total, Restricted Balance		6,072,021.54	4,320,128.54

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	1,945,254.00	1,911,891.00	-1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,945,254.00	1,911,891.00	-1.7%
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	1,945,254.00	1,911,891.00	-1.7%
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			1,945,254.00	1,911,891.00	-1.7%
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	33,000.00	33,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,000.00	33,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	33,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			33,000.00	33,000.00	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	33,000.00	33,000.00	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	118,115.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			118,115.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			118,115.24		
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	1,945,254.00	1,911,891.00	-1.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,945,254.00	1,911,891.00	-1.7%
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			1,945,254.00	1,911,891.00	-1.7%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other 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	1,945,254.00	1,778,823.00	-8.6%
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	133,068.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,945,254.00	1,911,891.00	-1.7%
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%
Subscription Assets		6700	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					
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			1,945,254.00	1,911,891.00	-1.7%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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	2022-23 Estimated Actuals	2023-24 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	1,945,254.00	1,911,891.00	-1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,945,254.00	1,911,891.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,945,254.00	1,911,891.00	-1.7%
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			1,945,254.00	1,911,891.00	-1.7%
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	33,000.00	33,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,000.00	33,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	33,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			33,000.00	33,000.00	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	33,000.00	33,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource	Description				
5059	Child Development: ARP California State Preschool Program One-time Stipend			33,000.00	33,000.00
Total, Restricted Balance				33,000.00	33,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,037,202.87	1,099,714.00	6.0%
3) Other State Revenue		8300-8599	204,905.95	540,000.00	163.5%
4) Other Local Revenue		8600-8799	2,500.00	5,000.00	100.0%
5) TOTAL, REVENUES			1,244,608.82	1,644,714.00	32.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	350,897.37	339,102.00	-3.4%
3) Employee Benefits		3000-3999	155,257.01	152,979.00	-1.5%
4) Books and Supplies		4000-4999	452,150.00	647,400.00	43.2%
5) Services and Other Operating Expenditures		5000-5999	318,250.00	330,500.00	3.8%
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			1,276,554.38	1,469,981.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,945.56)	174,733.00	-647.0%
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)			(31,945.56)	174,733.00	-647.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,651.00	349,705.44	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,651.00	349,705.44	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,651.00	349,705.44	-8.4%
2) Ending Balance, June 30 (E + F1e)			349,705.44	524,438.44	50.0%
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	348,715.02	524,448.02	50.4%
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	(9.58)	(9.58)	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	550,221.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			551,221.72		
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	334.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,334.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			500,887.13		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,037,202.87	1,099,714.00	6.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,037,202.87	1,099,714.00	6.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	204,905.95	540,000.00	163.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			204,905.95	540,000.00	163.5%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	5,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	5,000.00	100.0%
TOTAL, REVENUES			1,244,608.82	1,644,714.00	32.1%
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	350,897.37	339,102.00	-3.4%
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			350,897.37	339,102.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,173.26	89,645.00	7.8%
OASDI/Medicare/Alternative		3301-3302	24,721.61	24,190.00	-2.2%
Health and Welfare Benefits		3401-3402	39,575.36	34,540.00	-12.7%
Unemployment Insurance		3501-3502	1,615.75	166.00	-89.7%
Workers' Compensation		3601-3602	6,171.03	4,438.00	-28.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			155,257.01	152,979.00	-1.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,400.00	29,400.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	422,750.00	618,000.00	46.2%
TOTAL, BOOKS AND SUPPLIES			452,150.00	647,400.00	43.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	259,150.00	260,000.00	0.3%
Travel and Conferences		5200	500.00	500.00	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	58,600.00	70,000.00	19.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,250.00	330,500.00	3.8%
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%
Subscription Assets		6700	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			1,276,554.38	1,469,981.00	15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,037,202.87	1,099,714.00	6.0%
3) Other State Revenue		8300-8599	204,905.95	540,000.00	163.5%
4) Other Local Revenue		8600-8799	2,500.00	5,000.00	100.0%
5) TOTAL, REVENUES			1,244,608.82	1,644,714.00	32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,274,544.80	1,469,981.00	15.3%
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		2,009.58	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,276,554.38	1,469,981.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,945.56)	174,733.00	-647.0%
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)			(31,945.56)	174,733.00	-647.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,651.00	349,705.44	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,651.00	349,705.44	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,651.00	349,705.44	-8.4%
2) Ending Balance, June 30 (E + F1e)			349,705.44	524,438.44	50.0%
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	348,715.02	524,448.02	50.4%
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	(9.58)	(9.58)	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	2022-23 Estimated Actuals	2023-24 Budget
5310		Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	306,449.15	432,468.15
5466		Child Nutrition: Supply Chain Assistance (SCA) Funds	39,202.87	88,916.87
5810		Other Restricted Federal	3,063.00	3,063.00
Total, Restricted Balance			348,715.02	524,448.02

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	80,000.00	0.00	-100.0%
5) TOTAL, REVENUES			80,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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	13,165,500.00	1,300,000.00	-90.1%
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			13,165,500.00	1,300,000.00	-90.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,085,500.00)	(1,300,000.00)	-90.1%
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	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)			(13,085,500.00)	(1,300,000.00)	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,402,331.78	1,316,831.78	-90.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,402,331.78	1,316,831.78	-90.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,402,331.78	1,316,831.78	-90.9%
2) Ending Balance, June 30 (E + F1e)			1,316,831.78	16,831.78	-98.7%
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	1,316,831.78	16,831.78	-98.7%
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	6,952,933.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,952,933.94		
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	(860.77)		
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			(860.77)		
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 (G10 + H2) - (I6 + J2)			6,953,794.71		
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	80,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	0.00	-100.0%
TOTAL, REVENUES			80,000.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	13,165,500.00	1,300,000.00	-90.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,165,500.00	1,300,000.00	-90.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,165,500.00	1,300,000.00	-90.1%
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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	2022-23 Estimated Actuals	2023-24 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	80,000.00	0.00	-100.0%
5) TOTAL, REVENUES			80,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,165,500.00	1,300,000.00	-90.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,165,500.00	1,300,000.00	-90.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(13,085,500.00)	(1,300,000.00)	-90.1%
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	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)			(13,085,500.00)	(1,300,000.00)	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,402,331.78	1,316,831.78	-90.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,402,331.78	1,316,831.78	-90.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,402,331.78	1,316,831.78	-90.9%
2) Ending Balance, June 30 (E + F1e)			1,316,831.78	16,831.78	-98.7%
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	1,316,831.78	16,831.78	-98.7%
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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	260,000.00	350,000.00	34.6%
5) TOTAL, REVENUES			260,000.00	350,000.00	34.6%
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	212,500.00	185,000.00	-12.9%
6) Capital Outlay		6000-6999	47,500.00	50,000.00	5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	115,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			260,000.00	350,000.00	34.6%
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	2,274,496.88	2,274,496.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,496.88	2,274,496.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,496.88	2,274,496.88	0.0%
2) Ending Balance, June 30 (E + F1e)			2,274,496.88	2,274,496.88	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	2,274,496.88	2,274,496.88	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	2,264,130.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,264,130.72		
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 (G10 + H2) - (I6 + J2)			2,264,130.72		
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	15,000.00	25,000.00	66.7%
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	245,000.00	325,000.00	32.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,000.00	350,000.00	34.6%
TOTAL, REVENUES			260,000.00	350,000.00	34.6%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	212,500.00	185,000.00	-12.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,500.00	185,000.00	-12.9%
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	47,500.00	50,000.00	5.3%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,500.00	50,000.00	5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	115,000.00	New
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	115,000.00	New
TOTAL, EXPENDITURES			260,000.00	350,000.00	34.6%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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	2022-23 Estimated Actuals	2023-24 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	260,000.00	350,000.00	34.6%
5) TOTAL, REVENUES			260,000.00	350,000.00	34.6%
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		50,000.00	50,000.00	0.0%
8) Plant Services	8000-8999		210,000.00	185,000.00	-11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	115,000.00	New
10) TOTAL, EXPENDITURES			260,000.00	350,000.00	34.6%
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	2,274,496.88	2,274,496.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,496.88	2,274,496.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,496.88	2,274,496.88	0.0%
2) Ending Balance, June 30 (E + F1e)			2,274,496.88	2,274,496.88	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	2,274,496.88	2,274,496.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
9010		Other Restricted Local		2,274,496.88	2,274,496.88
Total, Restricted Balance				2,274,496.88	2,274,496.88

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):	1,391.92	
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 Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,492	1,521		
Charter School	0			
Total ADA	1,492	1,521	N/A	Met
Second Prior Year (2021-22)				
District Regular	1,521	1,517		
Charter School	0			
Total ADA	1,521	1,517	0.3%	Met
First Prior Year (2022-23)				
District Regular	1,445	1,477		
Charter School	0	0		
Total ADA	1,445	1,477	N/A	Met
Budget Year (2023-24)				
District Regular	1,435			
Charter School	0			
Total ADA	1,435			

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)

N/A. Standard has been Met.

- 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)

N/A. Standard has been Met.

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):

District's Enrollment Standard Percentage Level:

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.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,556	1,544		
Charter School				
Total Enrollment	1,556	1,544	0.8%	Met
Second Prior Year (2021-22)				
District Regular	1,487	1,485		
Charter School	0	0		
Total Enrollment	1,487	1,485	0.1%	Met
First Prior Year (2022-23)				
District Regular	1,551	1,551		
Charter School				
Total Enrollment	1,551	1,551	0.0%	Met
Budget Year (2023-24)				
District Regular	1,551			
Charter School	0			
Total Enrollment	1,551			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment numbers presented includes all District Regular Enrollment including District students enrolled at the County Office of Education but excluding TK Students not generating ADA.

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)

N/A. Standard has been Met.

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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,521	1,544	
Charter School		0	
Total ADA/Enrollment	1,521	1,544	98.5%
Second Prior Year (2021-22)			
District Regular	1,300	1,485	
Charter School	0	0	
Total ADA/Enrollment	1,300	1,485	87.5%
First Prior Year (2022-23)			
District Regular	1,392	1,551	
Charter School			
Total ADA/Enrollment	1,392	1,551	89.7%
Historical Average Ratio:			91.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.4%

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 (2023-24)				
District Regular	1,392	1,551		
Charter School	0	0		
Total ADA/Enrollment	1,392	1,551	89.7%	Met
1st Subsequent Year (2024-25)				
District Regular	1,392	1,551		
Charter School				
Total ADA/Enrollment	1,392	1,551	89.7%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,392	1,551		
Charter School				
Total ADA/Enrollment	1,392	1,551	89.7%	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)

Enrollment projections for the following two fiscal years beyond the budget year are being projected at current P2 certification counts. Enrollment will be revised in the subsequent fiscal year as part of 1st Interim reporting to reflect up to date enrollment.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ 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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,495.29	1,453.75	1,412.20	1,410.56
b. Prior Year ADA (Funded)		1,495.29	1,453.75	1,412.20
c. Difference (Step 1a minus Step 1b)		(41.54)	(41.55)	(1.64)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.78%)	(2.86%)	(.12%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		22,148,652.00	22,436,676.00	23,159,824.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		1,820,619.19	884,005.03	761,958.21
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.44%	1.08%	3.17%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.44% to 6.44%	0.08% to 2.08%	2.17% to 4.17%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,304,421.00	9,834,528.00	10,023,293.00	10,215,833.00
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,992,360.00	22,148,652.00	22,436,676.00	23,159,824.00
District's Projected Change in LCFF Revenue:		5.51%	1.30%	3.22%
LCFF Revenue Standard		4.44% to 6.44%	0.08% to 2.08%	2.17% to 4.17%
Status:		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 MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A. Standard has been 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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	10,359,187.20	14,285,258.83	72.5%
Second Prior Year (2021-22)	11,453,643.40	14,415,598.38	79.5%
First Prior Year (2022-23)	13,843,022.35	17,298,965.42	80.0%
Historical Average Ratio:			77.3%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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):	74.3% to 80.3%	74.3% to 80.3%	74.3% to 80.3%

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 (2023-24)	14,855,388.00	17,349,654.00	85.6%	Not Met
1st Subsequent Year (2024-25)	15,170,367.00	17,684,540.00	85.8%	Not Met
2nd Subsequent Year (2025-26)	15,489,467.00	18,200,050.00	85.1%	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)

In past years, due to an inability to hire qualified candidates (economic context), some services and operating expenditures were necessarily outsourced. The FY 2023/24 Budget represents the District's prioritization of District Employee hires.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.44%	1.08%	3.17%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.56% to 15.44%	-8.92% to 11.08%	-6.83% to 13.17%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.44% to 10.44%	-3.92% to 6.08%	-1.83% to 8.17%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	3,764,044.86		
Budget Year (2023-24)	3,537,606.00	(6.02%)	Yes
1st Subsequent Year (2024-25)	2,927,154.00	(17.26%)	Yes
2nd Subsequent Year (2025-26)	1,251,117.00	(57.26%)	Yes

Explanation:

(required if Yes)

Federal Restricted Revenue sources include Title Funds, which are ongoing, but likewise include ESSER Funding which is one time in nature. The drop in budgeted Federal Restricted revenue over the current and subsequent two fiscal years represents an intentional winding down of said restricted revenue to mirror statutory deadlines to expend those funds.

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

First Prior Year (2022-23)	9,479,371.00		
Budget Year (2023-24)	5,520,516.00	(41.76%)	Yes
1st Subsequent Year (2024-25)	5,520,516.00	0.00%	No
2nd Subsequent Year (2025-26)	5,520,516.00	0.00%	No

Explanation:

(required if Yes)

State Restricted Revenue in FY 2022/23 included large one-time funding sources including the Learning Loss Recovery Grant and the Arts and Music Instructional Block Grant. This revenue was booked in FY 2022/23, expenditures against those one time funds are booked in the current (FY 2023/24) and following two fiscal years. The stabilization of State Restricted Funding in the 2023/24 fiscal year and subsequent two fiscal years represents the assumption of continued Expanded Learning Opportunity Program funding.

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

First Prior Year (2022-23)	1,664,145.00		
Budget Year (2023-24)	1,454,667.00	(12.59%)	Yes
1st Subsequent Year (2024-25)	1,454,667.00	0.00%	No
2nd Subsequent Year (2025-26)	1,454,667.00	0.00%	No

Explanation:

(required if Yes)

Restricted Local Revenue in FY 2022/23 included one time Kitchen Infrastructure and Training Grant funding. These funds were booked in FY 2022/23, and corresponding expenditures are budgeted in the current FY 2023/24 budget for adoption and subsequent two fiscal years.

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

First Prior Year (2022-23)	2,067,909.07		
Budget Year (2023-24)	1,700,470.00	(17.77%)	Yes
1st Subsequent Year (2024-25)	1,511,747.00	(11.10%)	Yes
2nd Subsequent Year (2025-26)	999,380.00	(33.89%)	Yes

Explanation:

(required if Yes)

N/A. The Standard has been met.

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

First Prior Year (2022-23)	10,364,847.60		
Budget Year (2023-24)	11,493,395.00	10.89%	Yes
1st Subsequent Year (2024-25)	10,707,723.00	(6.84%)	Yes
2nd Subsequent Year (2025-26)	10,371,543.00	(3.14%)	Yes

Explanation:

(required if Yes)

N/A. The Standard has been met.

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 (2022-23)	14,907,560.86		
Budget Year (2023-24)	10,512,789.00	(29.48%)	Not Met
1st Subsequent Year (2024-25)	9,902,337.00	(5.81%)	Met
2nd Subsequent Year (2025-26)	8,226,300.00	(16.93%)	Not Met

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

First Prior Year (2022-23)	12,432,756.67		
Budget Year (2023-24)	13,193,865.00	6.12%	Met
1st Subsequent Year (2024-25)	12,219,470.00	(7.39%)	Met
2nd Subsequent Year (2025-26)	11,370,923.00	(6.94%)	Not 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)

Federal Restricted Revenue sources include Title Funds, which are ongoing, but likewise include ESSER Funding which is one time in nature. The drop in budgeted Federal Restricted revenue over the current and subsequent two fiscal years represents an intentional winding down of said restricted revenue to mirror statutory deadlines to expend those funds.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

State Restricted Revenue in FY 2022/23 included large one-time funding sources including the Learning Loss Recovery Grant and the Arts and Music Instructional Block Grant. This revenue was booked in FY 2022/23, expenditures against those one time funds are booked in the current (FY 2023/24) and following two fiscal years. The stabilization of State Restricted Funding in the 2023/24 fiscal year and subsequent two fiscal years represents the assumption of continued Expanded Learning Opportunity Program funding.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Restricted Local Revenue in FY 2022/23 included one time Kitchen Infrastructure and Training Grant funding. These funds were booked in FY 2022/23, and corresponding expenditures are budgeted in the current FY2023/24 budget for adoption and subsequent two fiscal years.

- 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)

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

N/A. The Standard has been met.

N/A. The Standard has been met.

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 exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 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 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

31,793,084.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

31,793,084.00

953,792.52

1,328,553.00

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:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

N/A. The Standard has been met.

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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	3,982,417.16	4,805,400.72	991,046.68
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	4,056,472.65
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)	3,982,417.16	4,805,400.72	5,047,519.33
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	24,530,184.44	25,931,932.11	33,034,889.29
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)	24,530,184.44	25,931,932.11	33,034,889.29
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.2%	18.5%	15.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.4%	6.2%	5.1%

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 (2020-21)	(301,368.17)	14,535,258.83	2.1%	Met
Second Prior Year (2021-22)	855,900.11	14,415,598.38	N/A	Met
First Prior Year (2022-23)	(68,231.90)	17,298,965.42	.4%	Met
Budget Year (2023-24) (Information only)	0.00	17,349,654.00		

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)

N/A. The Standard has been met.

9. **CRITERION: Fund Balance**

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

Percentage 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 (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	3,984,895.02	4,286,285.33	N/A		Met
Second Prior Year (2021-22)	4,046,976.10	4,262,351.12	N/A		Met
First Prior Year (2022-23)	4,845,991.60	5,118,251.23	N/A		Met
Budget Year (2023-24) (Information only)	5,050,019.33				

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)

N/A. Standard has been met.

10. **CRITERION: Reserves**

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

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

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,392	1,392	1,392
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? Yes

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	34,782,805.00	34,270,301.00	33,890,201.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,782,805.00	34,270,301.00	33,890,201.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,043,484.15	1,028,109.03	1,016,706.03
6. Reserve Standard - by Amount			

(\$80,000 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)	1,043,484.15	1,028,109.03	1,016,706.03

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,043,484.00	1,017,399.00	1,009,311.03
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,006,535.33	4,032,620.33	4,040,708.30
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,050,019.33	5,050,019.33	5,050,019.33
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.52%	14.74%	14.90%
District's Reserve Standard				
(Section 10B, Line 7):		1,043,484.15	1,028,109.03	1,016,706.03
Status:		Met	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)

N/A. Standard has been met.

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?

Yes

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

The District was notified of a civil lawsuit initiated by two former students. At issue is a claim for damages resulting from alleged abuse committed by a former employee. The claims of the abuse stem from the 1972-73 school year. In response to the suit, the District engaged with the legal team at School & College Legal and went further by hiring Bertrand Fox Elliot Osman + Wenzel to represent the District as they possessed the experience needed to handle a suit of this type. As of today, a hearing is yet to be scheduled.

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?

No

- 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:

N/A

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)?

No

- 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:

N/A

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 (2022-23)	(5,007,402.48)			
Budget Year (2023-24)	(5,927,016.00)	919,613.52	18.4%	Not Met
1st Subsequent Year (2024-25)	(5,880,154.00)	(46,862.00)	(.8%)	Met
2nd Subsequent Year (2025-26)	(6,087,792.00)	207,638.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	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?				No

* 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)
- An increase in the size of the District's Special Education Operations required an increased contribution over the prior Budget Year.
- 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)
- N/A. The Standard has been met.

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)

N/A. The Standard has been met.

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

Project Information:

(required if YES)

N/A. The Standard has been met.

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, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	29	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption Fund	52,545,583
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				52,545,583

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	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	4,918,761	4,506,221	4,856,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,623,081	4,918,761	4,506,221	4,856,796
Has total annual payment increased over prior year (2022-23)?		Yes	No	Yes

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 pay ments)

On May 1, 2022, the District issued \$3,770,000 in 2022 General Obligation Refunding Bonds. The bonds were issued to refund the 2014, Series A Bonds. The refunding transaction resulted in a net savings to the District \$868,995 and a present value savings to the District of \$636,057.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	94.8	98.8	98.8	98.8

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.

The District is in the process of negotiating a revised contract with the Bellevue Education Association for the 2023/24 Fiscal Year. The District is scheduled to come back to the table in August of 2023.

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:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

\$102,482

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

\$0 \$0 \$0

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) 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

Yes	Yes	Yes
\$1,053,646.35	\$1,085,255	\$1,117,813.41
2.8%	3.0%	3.0%

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		

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
\$147,254	\$155,367	\$163,927
	5.5%	5.5%

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
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.):

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	89.5	97	97	97

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 District is in the process of negotiating a revised contract with the Bellevue Education Association for the 2023/24 Fiscal Year. The District is scheduled to come back to the table in August of 2023.

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:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

\$312,049

\$321,411

\$331,053

3. Percent of H&W cost paid by employer

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

5.9%

3.0%

3.0%

Classified (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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

\$61,301

\$67,336

\$73965

3. Percent change in step & column over prior year

9.8%

9.8%

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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.):

Classified Staff Salary Schedules were adjusted from 28 Steps across Columns down to 20 Steps across the same columns. Please reference the Tentative Agreement in the 2023/24 Contract with CSEA for additional details.

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	17.25	16.25	16.25	16.25

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

(2023-24)

(2024-25)

(2025-26)

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

(2023-24)

(2024-25)

(2025-26)

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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 27, 2023

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

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

Comments:
(optional)

Please reference the District's cover letter and narrative report included in the District's presentation of the FY 2023/24 Budget for Adoption for additional information and comments pertaining to the above fiscal indicators.

End of School District Budget Criteria and Standards Review

Section 5:

Multi-Year Projections

Cash Flow Projections

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	22,148,652.00	1.30%	22,436,676.00	3.22%	23,159,824.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	755,518.00	0.00%	755,518.00	0.00%	755,518.00
4. Other Local Revenues	8600-8799	272,500.00	0.00%	272,500.00	0.00%	272,500.00
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	(5,927,016.00)	-0.79%	(5,880,154.00)	3.53%	(6,087,792.00)
6. Total (Sum lines A1 thru A5c)		17,349,654.00	1.93%	17,684,540.00	2.92%	18,200,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,683,503.00		7,825,188.00
b. Step & Column Adjustment				141,685.00		141,685.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,683,503.00	1.84%	7,825,188.00	1.81%	7,966,873.00
2. Classified Salaries						
a. Base Salaries				3,074,471.00		3,117,824.00
b. Step & Column Adjustment				43,353.00		43,353.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,074,471.00	1.41%	3,117,824.00	1.39%	3,161,177.00
3. Employee Benefits	3000-3999	4,097,414.00	3.17%	4,227,355.00	3.17%	4,361,417.00
4. Books and Supplies	4000-4999	215,000.00	3.00%	221,450.00	3.00%	228,093.00
5. Services and Other Operating Expenditures	5000-5999	2,650,266.00	-0.30%	2,642,223.00	3.00%	2,721,490.00
6. Capital Outlay	6000-6999	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	(378,500.00)	-5.68%	(357,000.00)	-30.95%	(246,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,349,654.00	1.93%	17,684,540.00	2.92%	18,200,050.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,050,019.33		5,050,019.33		5,050,019.33
2. Ending Fund Balance (Sum lines C and D1)		5,050,019.33		5,050,019.33		5,050,019.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,484.00		1,017,399.00		1,009,311.03
2. Unassigned/Unappropriated	9790	4,006,535.33		4,032,620.33		4,040,708.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,050,019.33		5,050,019.33		5,050,019.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,043,484.00		1,017,399.00		1,009,311.03
c. Unassigned/Unappropriated	9790	4,006,535.33		4,032,620.33		4,040,708.30
(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)		5,050,019.33		5,050,019.33		5,050,019.33
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.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	369,471.00	2.00%	376,860.00	2.00%	384,398.00
2. Federal Revenues	8100-8299	3,437,606.00	-17.76%	2,827,154.00	-59.28%	1,151,117.00
3. Other State Revenues	8300-8599	4,764,998.00	0.00%	4,764,998.00	0.00%	4,764,998.00
4. Other Local Revenues	8600-8799	1,182,167.00	0.00%	1,182,167.00	0.00%	1,182,167.00
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	5,927,016.00	-0.79%	5,880,154.00	3.53%	6,087,792.00
6. Total (Sum lines A1 thru A5c)		15,681,258.00	-4.14%	15,031,333.00	-9.72%	13,570,472.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,846,724.00		2,888,526.00
b. Step & Column Adjustment				41,802.00		41,802.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,846,724.00	1.47%	2,888,526.00	1.45%	2,930,328.00
2. Classified Salaries						
a. Base Salaries				1,458,258.00		1,486,589.00
b. Step & Column Adjustment				28,331.00		28,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,458,258.00	1.94%	1,486,589.00	1.91%	1,514,920.00
3. Employee Benefits	3000-3999	2,421,070.00	3.17%	2,497,849.00	3.17%	2,577,063.00
4. Books and Supplies	4000-4999	1,485,470.00	-13.14%	1,290,297.00	-40.22%	771,287.00
5. Services and Other Operating Expenditures	5000-5999	8,843,129.00	-8.79%	8,065,500.00	-5.15%	7,650,053.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	378,500.00	-5.68%	357,000.00	-30.95%	246,500.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,433,151.00	-4.86%	16,585,761.00	-5.40%	15,690,151.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,751,893.00)		(1,554,428.00)		(2,119,679.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,072,021.54		4,320,128.54		2,765,700.54
2. Ending Fund Balance (Sum lines C and D1)		4,320,128.54		2,765,700.54		646,021.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,320,128.54		2,765,700.54		646,021.54
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		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,320,128.54		2,765,700.54		646,021.54
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.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	22,518,123.00	1.31%	22,813,536.00	3.20%	23,544,222.00
2. Federal Revenues	8100-8299	3,537,606.00	-17.26%	2,927,154.00	-57.26%	1,251,117.00
3. Other State Revenues	8300-8599	5,520,516.00	0.00%	5,520,516.00	0.00%	5,520,516.00
4. Other Local Revenues	8600-8799	1,454,667.00	0.00%	1,454,667.00	0.00%	1,454,667.00
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)		33,030,912.00	-0.95%	32,715,873.00	-2.89%	31,770,522.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,530,227.00		10,713,714.00
b. Step & Column Adjustment				183,487.00		183,487.00
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	10,530,227.00	1.74%	10,713,714.00	1.71%	10,897,201.00
2. Classified Salaries						
a. Base Salaries				4,532,729.00		4,604,413.00
b. Step & Column Adjustment				71,684.00		71,684.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,532,729.00	1.58%	4,604,413.00	1.56%	4,676,097.00
3. Employee Benefits	3000-3999	6,518,484.00	3.17%	6,725,204.00	3.17%	6,938,480.00
4. Books and Supplies	4000-4999	1,700,470.00	-11.10%	1,511,747.00	-33.89%	999,380.00
5. Services and Other Operating Expenditures	5000-5999	11,493,395.00	-6.84%	10,707,723.00	-3.14%	10,371,543.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,782,805.00	-1.47%	34,270,301.00	-1.11%	33,890,201.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,751,893.00)		(1,554,428.00)		(2,119,679.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,122,040.87		9,370,147.87		7,815,719.87
2. Ending Fund Balance (Sum lines C and D1)		9,370,147.87		7,815,719.87		5,696,040.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,320,128.54		2,765,700.54		646,021.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,484.00		1,017,399.00		1,009,311.03
2. Unassigned/Unappropriated	9790	4,006,535.33		4,032,620.33		4,040,708.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,370,147.87		7,815,719.87		5,696,040.87
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,043,484.00		1,017,399.00		1,009,311.03
c. Unassigned/Unappropriated	9790	4,006,535.33		4,032,620.33		4,040,708.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
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)		5,050,019.33		5,050,019.33		5,050,019.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.52%		14.74%		14.90%
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):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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)						
		1,391.92		1,391.92		1,391.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,782,805.00		34,270,301.00		33,890,201.00
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)		34,782,805.00		34,270,301.00		33,890,201.00
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)		1,043,484.15		1,028,109.03		1,016,706.03
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)		1,043,484.15		1,028,109.03		1,016,706.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Projected Monthly Cash Flow					
Fiscal Year 2023/24					
Adopted					
Bellevue Union School District					
		Projected	Projected	Projected	Projected
		July	August	September	October
A.	BEGINNING CASH	12,061,061.72	11,472,210.39	9,564,355.57	7,927,380.89
B.	RECEIPTS:				
	LCFF				
	State Aid	615,706.20	615,706.20	1,108,271.16	1,108,271.16
	Property Tax	-	15,735.24	24,783.01	16,226.97
	Other	-	-	-	-
	Federal Revenues	218,234.91	711,271.06	(524,485.47)	(52,356.57)
	State Revenues	233,019.79	12,439.87	177,325.92	235,604.01
	Local Revenues	51,207.63	84,859.23	123,860.62	142,027.08
	Interfund Transfers In	-	-	-	-
	TOTAL RECEIPTS	1,118,168.53	1,440,011.61	909,755.24	1,449,772.65
C.	DISBURSEMENTS				
	Certificated Salaries	177,329.02	972,150.56	980,995.95	951,827.22
	Classified Salaries	118,032.26	403,412.88	404,772.70	421,407.82
	Benefits	125,611.19	470,113.07	483,606.33	446,776.89
	Supplies	252,927.91	32,887.09	278,162.88	242,419.00
	Services	295,067.79	666,940.32	1,355,431.82	481,118.69
	Capital Outlays	0.00	0.00	0.00	0.00
	Other Outgo	0.00	0.00	0.00	0.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	968,968.17	2,545,503.91	3,502,969.68	2,543,549.62
D.	BALANCE SHEET ITEMS				
	Cash Not in Treasury	0.00	0.00	0.00	0.00
	Accounts Receivable	0.00	153,427.64	805,506.03	126,539.61
	Due From Other Funds	0.00	0.00	30,000.00	133,931.72
	Stores	0.00	0.00	0.00	0.00
	Prepaid Expenditures	0.00	0.00	0.00	0.00
	SUBTOTAL ASSETS	0.00	153,427.64	835,506.03	260,471.33
	Accounts Payable	(738,051.70)	(277,344.16)	120,880.92	(48,067.17)
	Due To Other Funds	0.00	0.00	(147.19)	0.00
	Unearned Revenue	0.00	(678,446.00)	0.00	(5,327.00)
	SUBTOTAL LIABILITIES	(738,051.70)	(955,790.16)	120,733.73	(53,394.17)
	TOTAL BALANCE SHEET ITEMS	(738,051.70)	(802,362.52)	956,239.76	207,077.16
E.	NET INCOME (B - C + D)	(588,851.33)	(1,907,854.82)	(1,636,974.68)	(886,699.81)
F.	ENDING CASH (A + E)	11,472,210.39	9,564,355.57	7,927,380.89	7,040,681.08

	Projected Monthly Cash Flow				
	Fiscal Year 2023/24				
	Adopted				
	<u>Bellevue Union School District</u>				
		Projected	Projected	Projected	Projected
		November	December	January	February
A.	BEGINNING CASH	7,040,681.08	5,708,111.89	9,663,568.91	9,379,035.33
B.	RECEIPTS:				
	LCFF				
	State Aid	1,108,271.16	1,108,271.16	1,108,271.16	1,108,271.00
	Property Tax	22,521.07	5,357,162.44	342,929.99	16,915.39
	Other	-	-	-	207,003.52
	Federal Revenues	-	36,083.58	242,043.00	13,549.03
	State Revenues	1,005,190.04	457,361.84	224,274.06	407,835.28
	Local Revenues	121,943.96	103,551.78	114,703.90	94,761.65
	Interfund Transfers In	-	-	-	-
	TOTAL RECEIPTS	2,257,926.23	7,062,430.79	2,032,222.11	1,848,335.86
C.	DISBURSEMENTS				
	Certificated Salaries	958,566.56	973,308.88	988,788.32	987,945.90
	Classified Salaries	405,361.95	414,654.05	420,319.96	417,237.70
	Benefits	487,256.68	501,858.08	507,138.06	508,637.31
	Supplies	184,858.09	170,914.24	50,878.06	21,612.97
	Services	1,315,653.84	894,259.44	486,391.85	855,971.70
	Capital Outlays	0.00	0.00	0.00	0.00
	Other Outgo	0.00	0.00	0.00	0.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	3,351,697.14	2,954,994.70	2,453,516.24	2,791,405.59
D.	BALANCE SHEET ITEMS				
	Cash Not in Treasury	0.00	0.00	0.00	0.00
	Accounts Receivable	130.95	21.82	5,412.53	32.74
	Due From Other Funds	0.00	0.00	0.00	0.00
	Stores	0.00	0.00	0.00	0.00
	Prepaid Expenditures	0.00	0.00	0.00	0.00
	SUBTOTAL ASSETS	130.95	21.82	5,412.53	32.74
	Accounts Payable	(238,929.23)	(152,000.90)	131,348.02	(130,407.05)
	Due To Other Funds	0.00	0.00	0.00	0.00
	Unearned Revenue	0.00	0.00	0.00	0.00
	SUBTOTAL LIABILITIES	(238,929.23)	(152,000.90)	131,348.02	(130,407.05)
	TOTAL BALANCE SHEET ITEMS	(238,798.28)	(151,979.07)	136,760.55	(130,374.31)
E.	NET INCOME (B - C + D)	(1,332,569.19)	3,955,457.02	(284,533.59)	(1,073,444.03)
F.	ENDING CASH (A + E)	5,708,111.89	9,663,568.91	9,379,035.33	8,305,591.29

Projected Monthly Cash Flow					
Fiscal Year 2023/24					
Adopted					
Bellevue Union School District					
		Projected	Projected	Projected	Projected
		March	April	May	June
A.	BEGINNING CASH	8,305,591.29	7,327,076.30	11,847,350.30	10,311,246.78
B.	RECEIPTS:				
	LCFF				
	State Aid	1,108,271.00	1,108,271.00	1,108,271.00	1,108,271.80
	Property Tax	13,571.65	3,737,415.68	265,040.53	22,226.03
	Other	-	-	-	162,467.48
	Federal Revenues	508,530.86	1,004,680.10	30,989.43	1,349,066.05
	State Revenues	177,798.42	1,054,205.84	185,592.61	1,349,868.34
	Local Revenues	91,883.33	129,037.42	91,689.82	305,140.57
	Interfund Transfers In	-	-	-	-
	TOTAL RECEIPTS	1,900,055.27	7,033,610.04	1,681,583.39	4,297,040.27
C.	DISBURSEMENTS				
	Certificated Salaries	1,024,696.39	1,047,652.28	1,040,070.52	426,895.40
	Classified Salaries	402,551.66	417,147.05	422,676.98	285,153.98
	Benefits	507,203.24	515,025.42	521,935.01	1,443,322.73
	Supplies	74,208.51	55,554.35	250,258.17	85,788.71
	Services	613,406.27	463,923.60	1,029,412.87	3,035,816.80
	Capital Outlays	0.00	0.00	0.00	0.00
	Other Outgo	0.00	0.00	0.00	7,500.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	2,622,066.07	2,499,302.71	3,264,353.55	5,284,477.62
D.	BALANCE SHEET ITEMS				
	Cash Not in Treasury	0.00	0.00	0.00	0.00
	Accounts Receivable	(3,906.62)	32.74	(294.63)	4,332.21
	Due From Other Funds	0.00	0.00	0.00	0.00
	Stores	0.00	0.00	0.00	0.00
	Prepaid Expenditures	0.00	0.00	0.00	0.00
	SUBTOTAL ASSETS	(3,906.62)	32.74	(294.63)	4,332.21
	Accounts Payable	(252,597.57)	(14,066.07)	46,961.28	582,199.61
	Due To Other Funds	0.00	0.00	0.00	0.00
	Unearned Revenue	0.00	0.00	0.00	683,773.00
	SUBTOTAL LIABILITIES	(252,597.57)	(14,066.07)	46,961.28	1,265,972.61
	TOTAL BALANCE SHEET ITEMS	(256,504.19)	(14,033.34)	46,666.65	1,270,304.82
E.	NET INCOME (B - C + D)	(978,514.99)	4,520,274.00	(1,536,103.52)	282,867.47
F.	ENDING CASH (A + E)	7,327,076.30	11,847,350.30	10,311,246.78	10,594,114.26

	Projected Monthly Cash Flow			
	Fiscal Year 2023/24			
	Adopted			
	<u>Bellevue Union School District</u>			
		Total	Budget	Diff
A.	BEGINNING CASH	12,061,061.72		
B.	RECEIPTS:			
	LCFF			
	State Aid	12,314,124.00	12,314,124.00	0.00
	Property Tax	9,834,528.00	9,834,528.00	(0.00)
	Other	369,471.00	369,471.00	0.00
	Federal Revenues	3,537,606.00	3,537,606.00	0.00
	State Revenues	5,520,516.00	5,520,516.00	0.00
	Local Revenues	1,454,667.00	1,454,667.00	0.00
	Interfund Transfers In	-	-	0.00
	TOTAL RECEIPTS	33,030,912.00	33,030,912.00	
C.	DISBURSEMENTS			
	Certificated Salaries	10,530,227.00	10,530,227.00	(0.00)
	Classified Salaries	4,532,729.00	4,532,729.00	0.00
	Benefits	6,518,484.00	6,518,484.00	(0.00)
	Supplies	1,700,470.00	1,700,470.00	0.00
	Services	11,493,395.00	11,493,395.00	0.00
	Capital Outlays	0.00	0.00	0.00
	Other Outgo	7,500.00	7,500.00	0.00
	Interfund Transfers Out	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	34,782,805.00	34,782,805.00	
D.	BALANCE SHEET ITEMS			
	Cash Not in Treasury	0.00	0.00	
	Accounts Receivable	1,091,235.01	1,091,235.00	
	Due From Other Funds	163,931.72	213,932.00	
	Stores	0.00		
	Prepaid Expenditures	0.00		
	SUBTOTAL ASSETS	1,255,166.73		
	Accounts Payable	(970,074.00)	970,074.00	
	Due To Other Funds	(147.19)	0.00	
	Unearned Revenue	0.00	0.00	
	SUBTOTAL LIABILITIES	(970,221.19)		
	TOTAL BALANCE SHEET ITEMS	284,945.54		
E.	NET INCOME (B - C + D)	(1,466,947.46)		
F.	ENDING CASH (A + E)	10,594,114.26		

Section 6:

LCFF Calculator

LCFF Balancing Worksheet

Statement of Excess Reserves

Technical Review Checklist

Bellevue Union (70615) - FY 2023/24 Budget for Adoption		6/8/2023			
2022-23		2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
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	\$13,796,584	\$14,513,639	\$14,652,486	\$15,115,171	
Grade Span Adjustment	798,271	854,290	876,842	914,360	
Supplemental Grant	2,608,976	2,737,950	2,775,402	2,864,798	
Concentration Grant	3,261,512	3,404,303	3,468,320	3,580,036	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	450,000	486,990	506,177	522,830	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	139,975	151,481	157,449	162,629	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$21,055,318	\$22,148,653	\$22,436,676	\$23,159,824	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	21,055,318	22,148,653	22,436,676	23,159,824	
LCFF Entitlement Per ADA	\$ 14,081	\$ 15,236	\$ 15,888	\$ 16,419	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 11,106,795	\$ 12,023,374	\$ 12,130,943	\$ 12,637,752	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 299,058	\$ 290,750	\$ 282,440	\$ 306,239	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 9,649,465	\$ 9,834,528	\$ 10,023,293	\$ 10,215,833	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	
Property Taxes net of In-Lieu	\$ 9,649,465	\$ 9,834,528	\$ 10,023,293	\$ 10,215,833	
TOTAL FUNDING	21,055,318	22,148,652	22,436,676	23,159,824	
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes	\$ (299,058)	\$ (290,750)	\$ (282,440)	\$ (306,239)	
EPA in Excess to LCFF Funding	\$ 299,058	\$ 290,750	\$ 282,440	\$ 306,239	
Total LCFF Entitlement	21,055,318	22,148,652	22,436,676	23,159,824	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 299,058	\$ 290,750	\$ 282,440	\$ 306,239	
EPA, Current Year (Object Code 8012)	\$ 299,058	\$ 290,750	\$ 282,440	\$ 306,239	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 268.00	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Bellevue Union (70615) - FY 2023/24 Budget for Adoption		6/8/2023	
2022-23		2023-24	2024-25 2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 14,594,855	\$ 15,367,929	\$ 15,529,328 \$ 16,029,531
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,870,488	\$ 6,142,253	\$ 6,243,722 \$ 6,444,834
Percentage to Increase or Improve Services	40.22%	39.97%	40.21% 40.21%
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	1,536	1,536	1,536 1,536
COE Enrollment	15	15	15 15
Total Enrollment	1,551	1,551	1,551 1,551
Unduplicated Pupil Count	1,374	1,374	1,374 1,374
COE Unduplicated Pupil Count	12	12	12 12
Total Unduplicated Pupil Count	1,386	1,386	1,386 1,386
Rolling %, Supplemental Grant	89.3800%	89.0800%	89.3600% 89.3600%
Rolling %, Concentration Grant	89.3800%	89.0800%	89.3600% 89.3600%

Bellevue Union (70615) - FY 2023/24 Budget for Adoption		6/8/2023	
	2022-23	2023-24	2024-25
			2025-26
SUMMARY OF LCFF ADA			
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	843.94	843.94	790.31
Grades 4-6	672.61	672.61	606.54
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	1,516.55	1,516.55	1,396.85
NSS	-	-	-
Combined Subtotal	1,516.55	1,516.55	1,396.85
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	843.94	790.31	814.40
Grades 4-6	672.61	606.54	577.52
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	1,516.55	1,396.85	1,391.92
NSS	-	-	-
Combined Subtotal	1,516.55	1,396.85	1,391.92
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	790.31	814.40	814.40
Grades 4-6	606.54	577.52	577.52
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	1,396.85	1,391.92	1,391.92
NSS	-	-	-
Combined Subtotal	1,396.85	1,391.92	1,391.92
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23			
Grades TK-3	826.06	816.22	806.37
Grades 4-6	650.59	618.89	587.19
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	1,476.65	1,435.11	1,393.56
NSS	-	-	-
Combined Subtotal	1,476.65	1,435.11	1,393.56
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average			
	-	-	-
Current Year ADA			
Grades TK-3	814.40	814.40	814.40
Grades 4-6	577.52	577.52	577.52
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	1,391.92	1,391.92	1,391.92
NSS	-	-	-
Combined Subtotal	1,391.92	1,391.92	1,391.92
Change in LCFF ADA (excludes NSS ADA)			
	(4.93)	-	-
	Decline	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)			
Grades TK-3	826.06	816.22	806.37
Grades 4-6	650.59	618.89	587.19
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	1,476.65	1,435.11	1,393.56
	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	-	-	-

Bellevue Union (70615) - FY 2023/24 Budget for Adoption		6/8/2023		
	2022-23	2023-24	2024-25	2025-26
NPS, CDS, & COE Operated				
Grades TK-3	11.58	11.58	11.58	11.58
Grades 4-6	7.06	7.06	7.06	7.06
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	18.64	18.64	18.64	18.64
ACTUAL ADA (Current Year Only)				
Grades TK-3	825.98	825.98	825.98	825.98
Grades 4-6	584.58	584.58	584.58	584.58
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	1,410.56	1,410.56	1,410.56	1,410.56
TOTAL FUNDED ADA				
Grades TK-3	837.64	827.80	817.95	825.98
Grades 4-6	657.65	625.95	594.25	584.58
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	1,495.29	1,453.75	1,412.20	1,410.56
Funded Difference (Funded ADA less Actual ADA)	84.73	43.19	1.64	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	49.76	49.76	49.76	49.76

Bellevue Union (70615) - FY 2023/24 Budget for Adoption		6/8/2023			
2022-23		2023-24	2024-25	2025-26	
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 14,189	\$ 15,328	\$ 15,958	\$ 16,483	
Grades 4-6	\$ 13,046	\$ 14,093	\$ 14,674	\$ 15,156	
Grades 7-8	\$ 13,433	\$ 14,510	\$ 15,107	\$ 15,604	
Grades 9-12	\$ 15,973	\$ 17,254	\$ 17,965	\$ 18,555	
Base Grants					
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Grade Span Adjustment					
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335	
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	
Prorated Base Grants					
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Prorated Grade Span Adjustment					
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335	
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	
Actual - 1.00 ADA, Local UPP as follows:		89.38%	89.08%	89.36%	89.36%
Grades TK-3	\$ 1,809	\$ 1,951	\$ 2,034	\$ 2,101	
Grades 4-6	\$ 1,663	\$ 1,794	\$ 1,870	\$ 1,932	
Grades 7-8	\$ 1,713	\$ 1,847	\$ 1,926	\$ 1,989	
Grades 9-12	\$ 2,036	\$ 2,196	\$ 2,290	\$ 2,365	
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	
Grades 7-8	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	
Actual - 1.00 ADA, Local UPP >55% as follows:		34.3800%	34.0800%	34.3600%	34.3600%
Grades TK-3	\$ 2,261	\$ 2,426	\$ 2,542	\$ 2,626	
Grades 4-6	\$ 2,079	\$ 2,230	\$ 2,337	\$ 2,414	
Grades 7-8	\$ 2,141	\$ 2,296	\$ 2,406	\$ 2,486	
Grades 9-12	\$ 2,546	\$ 2,731	\$ 2,862	\$ 2,956	

BELLEVUE UNION SCHOOL DISTRICT

balanced

balanced

balanced

Bellevue Union School District
Budget for Adoption
FY 2023/24
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	2023/24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$5,050,019.33	Form 01
	Total Assigned and Unassigned Ending Fund Balances	\$5,050,019.33	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$1,043,484.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$4,006,535.33	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023/24 Budget	Description of Need
01	General Fund/County School Service Fund	\$4,006,535.33	The District has experienced historical 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 projections.
	Total of Substantiated Needs	\$4,006,535.33	

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 2023-24

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

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

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

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

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

CHECKRESOURCE - (**Warning**) - All RESOURCE codes 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-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must 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-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should 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**

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

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**

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

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

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

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

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

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

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

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.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<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>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<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>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<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>
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>
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>

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<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>

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**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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

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.) **Passed**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 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

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

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

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

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

CHECKRESOURCE - (**Warning**) - All RESOURCE codes 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-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must 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-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should 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**

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

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

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
01	0000	9500	(\$278,639.46)

Explanation: This balance is associated with pending invoices which will be cleared as part of the District's Year End Close.

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**

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
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>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<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>
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.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<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>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<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>
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>
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>

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

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

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

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

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